



**BOTANY DOWNS**  
Secondary College®

## **2022 PRINCIPAL'S ANNUAL REPORT**

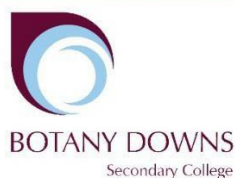
To the community of  
**BOTANY DOWNS SECONDARY  
COLLEGE**



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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 large, diverse co-educational school in East Auckland. The school caters for Years 9 to 13 (age 13 to 18 years). Learning takes place in a purpose built, whānau-based environment, which is the foundation of a holistic approach to student education and pastoral care.

Botany Downs Secondary School's strategic priorities for improving outcomes for learners are:

- High aspirations (Poutama) - to provide an environment that focusses on teaching excellence and the design of authentic learning opportunities that enable success for all learners.
- Personal Growth (Whakatiputipu) - the development of hauora or total wellbeing and social responsibility with a growth mindset.
- Partnership (Kotahitanga) - building a strong community through highly valued relationships – Whanaungatanga.


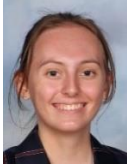





Features of our college:

- 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. The co-curricular programme has an expectation for all staff to contribute. We provide quality sports, arts, service, leadership, and cultural programmes.

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

 <b>Head Girl</b> <b>Lydia Moore</b>	 <b>Deputy Head Girl</b> <b>Jessica Dixon</b>	 <b>Deputy Head Girl</b> <b>Shieri Saga</b>	 <b>Deputy Head Girl</b> <b>Aditi Thota</b>
 <b>Head Boy</b> <b>Yashneel Kumar</b>	 <b>Deputy Head Boy</b> <b>Jinchien Chang</b>	 <b>Deputy Head Boy</b> <b>Kieran Halferty</b>	

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.

Yours sincerely



Mrs Karen Brinsden  
**PRINCIPAL**

## COLLEGE INFORMATION 2022

### Staff:

Teaching – MoE Funded	8 FTTE
Teaching – School Funded	113 FTTE

### Student Role:

Local Roll at 1 March 2022	1756	Excluding International Students
Male / Female at 1 March 2022	921 / 835	Including International Students
Fee Paying at 1 March 2022	41	Fee-Paying International Students

\* Excludes School Tertiary Partnership 32.0 students

### Student Ethnicity [excludes International Students]:

Maori	5.13 %
NZ/European	31.25 %
Middle Eastern	2.97 %
Pasifika	9.45 %
Asian	54.93 %
Other	14.17 %

### Student Year Level Numbers as at 1 March 2022:

	Male	Female	Total
Year 9	164	160	324
Year 10	189	204	393
Year 11	196	134	330
Year 12	171	166	337
Year 13	201	171	372

### Revenue Sources:

Government Grants	16,920,362	84 %
International Students	845,551	4 %
Interest	104,910	1 %
Local Funds	2,236,271	11 %
	<b>20,107,094</b>	<b>100 %</b>

### Term Dates 2022:

Term 1	Thursday 3 February	Friday 14 April
Term 2	Monday 2 May	Friday 8 July
Term 3	Monday 25 July	Friday 30 September
Term 4	Monday 17 October	Friday 9 December

### School Board 2022:

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

### **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	90.7 %
Year 10	89.3 %
Year 11	90.7 %
Year 12	87.9 %
Year 13	85.4 %

## 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 2023 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 2023 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 2023 to match BDSC school target (95%). **Not achieved.**

#### Data:

Average % Attendance Levels: Gender/Ethnicity (2022, compared with 2018-2021)

Gender	Ethnicity						Grand Total
	Asian	European	Māori	MELAA	Other*	Pasifika	
<b>2022</b>			81.6			79.3	88.6
<b>2021</b>	95.8	93.4	90.9	93.9	93.5	89.9	
<b>2020</b>	94.9	93.0	87.9	92.2	92.7	90.6	94.3
<b>2019</b>	94.3	91.5	89.1	93.0	94.8	89.5	92.8
<b>2018</b>	94.9	92.7	88.2	91.9	93.5	89.9	93.3

#### Comments:

The goal of achieving over 92% attendance rate for Māori and Pasifika students has not been achieved. It is important to note that overall school attendance rate has also not achieved 92% attendance. Average attendance rates for Māori students were higher than the average for Pasifika students but still below average attendance rates. Relatively small numbers of Māori and Pasifika students means that individuals with very low attendance lowers the average significantly.

The attendance data for 2022 is not as skewed as it has been over the last few pandemic years where lockdowns meant students were marked according to the MOE code 'F' learning online, even if there was no engagement in learning. It is therefore not surprising that 2022 data is lower than the last two years. The rules around covid positive (marked as 'M' Medical) and household contact (marked as 'J' Justified) over the year has meant a number of students were off repeatedly having to isolate.

Average % Attendance Levels: Gender/Year (2022, compared with 2018-2021)

						Grand Total
	9	10	11	12	13	
<b>F 2022</b>	89.3	88.5	90.5	85.7	70.9	88.4
<b>2021</b>	96.4	94.6	94.4	93.3	92.4	94.2
<b>2020</b>	94.3	93.2	94.5	93.8	84.1	93.9
<b>2019</b>	94.5	92.6	93.2	92.5	89.7	92.5
<b>2018</b>	94.8	94.0	94.0	92.7	92.2	93.6
<b>M 2022</b>	88.8	86.8	90.6	89.0	89.9	88.8
<b>2021</b>	95.4	95.6	94.8	94.9	93.2	94.7
<b>2020</b>	94.2	93.9	95.5	94.9	95.7	94.7
<b>2019</b>	94.2	93.5	94.7	93.2	88.8	93.1
<b>2018</b>	95.3	94.4	94.5	92.8	93.3	94.1
<b>All 2022</b>	89.1	87.7	90.6	87.4	85.2	88.6
<b>2021</b>	95.9	95.1	94.6	94.2	92.8	94.5
<b>2020</b>	94.3	93.5	95.1	94.4	88.7	94.3
<b>2019</b>	94.3	93.1	94.0	92.9	89.3	92.8
<b>2018</b>	95.1	94.2	94.3	92.7	92.7	93.8

**Comments:**

The goal of achieving over 92% attendance rate has not been achieved for Year 13 students. Average attendance rates for Year 13 students overall are lower than other year levels, while male Year 13s are higher than all other year levels males apart from Year 11. Very concerning is the significantly lower number of Year 13s females in comparison to other year level females.

The attendance data for 2022 is not skewed as it has been over the last few pandemic years where lockdowns meant students were marked according to the MOE code 'F' learning online, even if there was no engagement in learning. It is therefore not surprising that 2022 data is lower than the last two years.

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, with varying success.



## Target 2: Achievement

### 2022 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

*\*All data accessed from NZQA Principal's Report – generated on 20 January 2023*

	Target	BDSC 2021	2021 All Decile 8-10	Variance 2021	BDSC 2022	2022 All Decile 8-10	Variance 2022	Target achieved (variance)
<b>Level 1</b>	+10	87.3	73.3	+14	85.4	69.5	+15.9	Yes (+5.9)
<b>Level 2</b>	+5	93.4	84.9	+8.5	90	83.4	+6.6	Yes (+1.6)
<b>Level 3</b>	+4	90.2	80.1	+10.1	87	78.3	+8.7	Yes (+4.7)
<b>UE</b>	N/A	74.1	67.4	+6.7	66.9	65.5	+1.4	N/A

### Summary:

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

<b>Level 1:</b> (328 students)	<ul style="list-style-type: none"> <li>• Our Year 11 cohort were 1.9% below the previous year's, however, they did have a positive variance of 15.9% against the decile band.</li> <li>• Approximately 45 students did not gain Level 1 NCEA. Only 12 of these students had an attendance rate above 90%.</li> <li>• 10 students did not gain Level 1 Literacy; 19 did not gain Numeracy.</li> <li>• Our students gained 85 Excellence endorsements and 112 Merit endorsements. Males outperformed females by a small margin in both Excellence and Merit endorsements.</li> </ul>
<b>Level 2:</b> (294 students)	<ul style="list-style-type: none"> <li>• Our Year 12 cohort improved on their performance in Year 11 with a positive variance against the decile band.</li> <li>• 21 students did not gain Level 2 NCEA. Of these students only 4 had an attendance rate above 90%.</li> <li>• 2 students did not gain Level 1 Literacy; 3 did not gain Numeracy; and 85 did not gain UE Literacy.</li> <li>• Our students gained 62 Excellence endorsements and 82 Merit endorsements. Males outperformed females by a small margin in Excellence endorsements.</li> </ul>
<b>Level 3:</b> (384 students)	<ul style="list-style-type: none"> <li>• Our Year 13 cohort fell short by about 12% of the previous year's but had a positive variance of 8.7% against the decile band.</li> <li>• 1 student did not gain Level 1 Literacy; 2 did not gain Numeracy; 60 did not gain UE Literacy. 61 did not gain Level 3 NCEA; 7 did not gain Level 2 NCEA; 4 did not gain Level 1 NCEA.</li> <li>• Of the 61 students that did not gain Level 3 NCEA, only 10 had an attendance rate above 90%. 34 had a rate below 80.</li> <li>• Our students gained 53 Excellence endorsements and 102 Merit endorsements with no significant gender distinction.</li> </ul>

### Commentary - Key Points of Interest:

With the disruptions over the past couple of years, it is not valid to compare 2022 data with 2021. We did, however, exceed each of our targets against the decile band.

### Next Steps 2023:

Monitor students who did not achieve the qualifications pertinent to their year level. At the beginning of this year, we already provided those in Year 11 last year the opportunity to gain Numeracy.

Careers will meet with all Year 13 students to plan their pathway and check which qualification they will need to complete to achieve this.

Whānau Leaders will receive lists of priority students who did not attain the qualifications they were entered into in the previous year so they can monitor progress this year.

## Pasifika Achievement:

### Pasifika Achievement Summary and Steps for 2022:

	Target	BDSC 2021	2021 All Decile 8-10	Variance 2021	BDSC 2022	2022 All Decile 8-10	Variance 2022	Target achieved (variance)
<b>Level 1</b>	<b>N/A</b>	77.8	67.3	+10.5	46.4	60	-13.6	<b>N/A</b>
<b>Level 2</b>	<b>N/A</b>	75	80.2	-5.2	80	77.2	+2.8	<b>N/A</b>
<b>Level 3</b>	<b>N/A</b>	59.3	70.8	-11.5	78.1	66.2	+11.9	<b>N/A</b>
<b>UE</b>	<b>N/A</b>	25.9	46.7	-20.8	28.1	44	-15.9	<b>N/A</b>

<b>Level 1:</b>	<ul style="list-style-type: none"> <li>26 students who identify as Pacific Peoples attended the full year, with 5 leavers. (9 of these students also identified as Māori – and these stats are discussed in the cohort Māori section). Of the 17, 16 gained Literacy; 16 gained Numeracy; 8 gained Level 1 NCEA.</li> <li>Of the 8 that did not gain Level 1 NCEA, 7 had attendance between 70-83%. The other 1 was at 96%. Of the 8 that did gain Level 1 NCEA, 3 had an attendance above 90%. The other 5 were between 72 and 84%.</li> <li>1 student gained an Excellence endorsement, and 2 students gained a Merit endorsement.</li> </ul>
<b>Level 2:</b>	<ul style="list-style-type: none"> <li>24 students who identify as Pacific Peoples attended the full year, with 2 leavers. (4 of these students also identified as Māori – and these stats are discussed in the cohort Māori section). Of the 18, 18 gained Literacy; 18 gained Numeracy; 18 gained Level 1 NCEA.</li> <li>14 gained UE Literacy; 18 gained Level 2 NCEA.</li> <li>7 students had an attendance rate above 90% and 5 below 80%.</li> <li>This is a 5% gain on last year's cohort with a 2.8% positive variance against the decile band.</li> <li>3 students gained an Excellence endorsement, and 6 students gained a Merit endorsement.</li> </ul>
<b>Level 3:</b>	<ul style="list-style-type: none"> <li>We had 33 students who identify as Pacific Peoples attending by the end of the year.</li> <li>All gained Level 1 Literacy and Numeracy. 25 gained Level 3 NCEA. 18 gained UE Literacy; all gained Level 1 and Level 2 NCEA.</li> <li>This is 19% gain in NCEA Level 3 compared to last year's cohort and 12% positive variance against the decile band.</li> <li>Only 3 students have an attendance percentage at or above 90%. 7 were below 80%.</li> <li>Of the students who did not gain Level 3 NCEA, all had an attendance rate below 75% except 1 student with a 96% attendance rates and Merit endorsements in both Level 1 and Level 2 NCEA.</li> <li>1 student gained an Excellence endorsement and 4 gained a Merit endorsement at Level 3.</li> </ul>

### Commentary - Key Points of Interest:

Level 1 NCEA achievement was low. Attendance appears to be a key part of this.

### Next Steps 2023:

We need to continue to build aspirational pedagogy for our Pasifika learners. We need to develop inclusive environments for Pasifika.

Monitor and intervene early with students with attendance concerns. Share lists of priority students with tutor teachers and whānau leaders.

With our new Kaiāwhina role to support mentoring and monitoring of Pacific Peoples and Māori, there is further support for our taura.

Lalaga Club and fanau fono to support students and parents.

## Māori Achievement:

### Māori Achievement Summary and Steps 2022:

	Target	BDSC 2021	2021 All Decile 8-10	Variance 2021	BDSC 2022	2022 All Decile 8-10	Variance 2022	Target achieved (variance)
<b>Level 1</b>	<b>N/A</b>	54.5	67.7	-13.2	69.6	62.7	+6.9	<b>N/A</b>
<b>Level 2</b>	<b>N/A</b>	72.2	81.5	-9.3	64.7	77.5	-12.8	<b>N/A</b>
<b>Level 3</b>	<b>N/A</b>	75	76.8	-1.8	83.3	71.3	+12	<b>N/A</b>
<b>UE</b>	<b>N/A</b>	41.7	59	-17.3	16.7	52	-35.3	<b>N/A</b>

<b>Level 1:</b>	<ul style="list-style-type: none"> <li>23 students who identify as Māori attended the full year, with no leavers. 23 gained Literacy; 21 gained Numeracy; 16 gained Level 1 NCEA.</li> <li>Of the 7 that did not gain Level 1 NCEA, 5 had attendance between 74-79%. The other 2 were at 82% and 89% respectively. Of the 16 that did gain Level 1 NCEA, 13 had an attendance above 90%. 3 were below 85%.</li> <li>3 students gained a Merit endorsement.</li> </ul>
<b>Level 2:</b>	<ul style="list-style-type: none"> <li>We had 15 students (a further 5 left during the year) who identify as Māori attending by the end of the year. 10 gained Level 2 NCEA. 4 gained UE Literacy; 15 gained Literacy; 13 gained Numeracy.</li> <li>Of the 5 that did not gain Level 2 NCEA, the attendance rates were between 50% and 87%.</li> <li>This is a 5% drop in NCEA Level 2 compared to last year's cohort and 12.8% lower than the decile band.</li> <li>Only 2 students have an attendance percentage at or above 90%. 9 were below 80%.</li> <li>1 student gained a Merit endorsement at Level 2.</li> </ul>
<b>Level 3:</b>	<ul style="list-style-type: none"> <li>We had 12 students who identify as Māori attending by the end of the year. All gained Level 1 Literacy and Numeracy. 10 gained Level 3 NCEA. 6 gained UE Literacy; all gained Level 1 and Level 2 NCEA.</li> <li>This is 3.7% gain in NCEA Level 3 compared to last year's cohort and 12% positive variance against the decile band.</li> <li>Only 3 students have an attendance percentage at or above 90%. 7 were below 80%.</li> <li>1 student gained a Merit endorsement at Level 3.</li> </ul>
<b>UE:</b>	The UE rate is low. Students gaining Level 3 NCEA and UE Literacy is well above this, but those with 3 or more approved subjects must markedly low.

### Māori Achievement Summary:

Attendance is key to achievement.

### Steps for 2023:

We will continue to build aspirational pedagogy for Māori learners, and to develop culturally responsive teaching and learning and culturally appropriate spaces and processes.

Monitor and intervene early with students with attendance concerns. Share lists of priority students with tutor teachers and whānau leaders.

With our new Kaiāwhina role to support mentoring and monitoring of Pacific Peoples and Māori, there is further support for our taura. The manutaki student council will meet fortnightly.

Our STEM academy, Pūhoro, has the largest numbers, which now includes Year 12 and Year 13 students, as well as near 20 Year 11 students. This programme is now timetabled in KAMAR.

## Target 3: Literacy

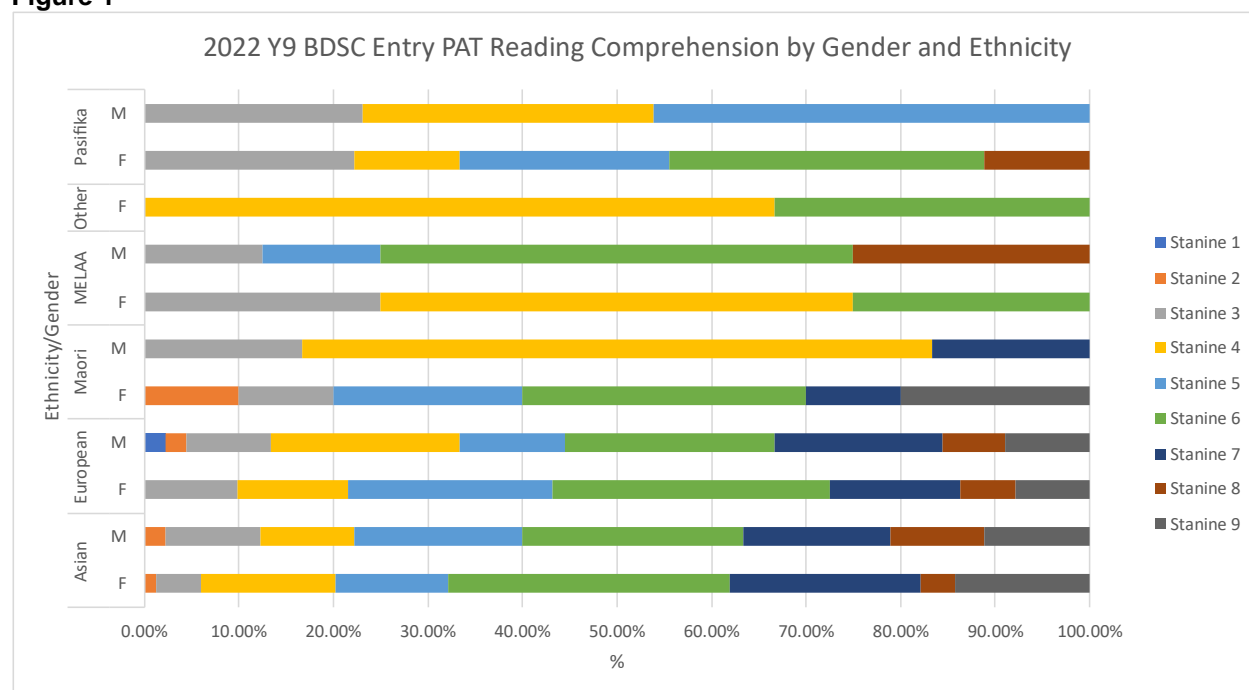
Curriculum expectations and norms indicate that incoming Year 9 students to BDSC should have reading comprehension scores at 4P or better. All Year 9 students identified as Stanine 3 or lower in PAT Reading Comprehension and less than 4P in e-asTTle Reading Comprehension are our Literacy Target Group. 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 theoretically equates to 1 step in the e-asTTle scale (22 aRs points).

### Year 9 Baseline data:

All incoming students to BDSC are tested on arrival, using Progressive Achievement Tests (Mathematics and Reading Comprehension) and e-asTTle tests (Reading Comprehension and Mathematics). In 2022 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.

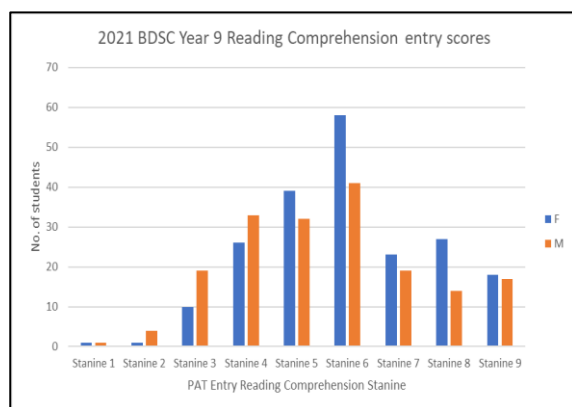
Figure 1 shows the 2022 entry PAT reading comprehension scores for the BDSC Year 9 cohort. In 2022 approximately 53.00% of the male cohort were between Stanine 6 and Stanine 9 while 60% of the females were in this category. This correlates closely to comparative figures for 2021. In 2022, 29.62% of males and 23.60% of females were at or below stanine 4. The figure for 2021 was 31.67% of males and 18.27% of females were at or below stanine 4. 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 10 students or 45.45% (2021 – this figure was 47.2%) of Pasifika students at Stanine 4 or below. By contrast 8 students or 43.75% (2021- this figure was 17.39%, 2020 – 47%) of students who identified as Māori were at Stanine 4 or below. The high degree of variability in reading comprehension data over time is largely due to the comparatively small size of each cohort. In 2022 16 Māori and 22 Pasifika students completed the entry reading comprehension tests.

**Figure 1**

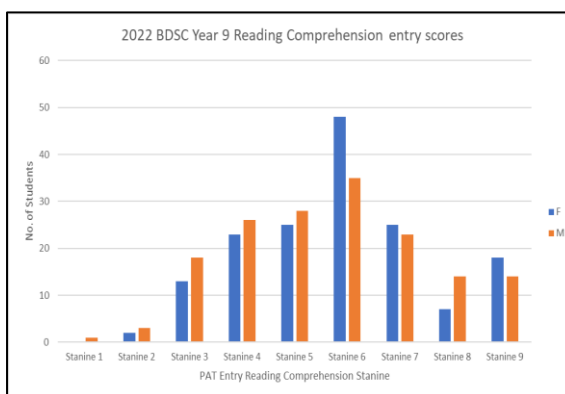


PAT Reading Comprehension scores for this intake generally follow the typical distribution for our Year 9 intake with one key exception. We are experiencing an increase in the number of **domestic** students who are at foundation literacy levels. In 2023 we increased the number of Year 9 English Literacy Support classes from 1 to 3 classes. In 2022 3 domestic students at Year 9 and 4 domestic students at Year 10 were considered to be at foundation level after testing. In 2023 this number has risen to 13 domestic students at Year 9 and 4 at Year 10. In addition to this we have a number of junior international students who also tested at foundation level. From work with our Kahui Ako schools we anticipate the values for entry level PAT and e-asTTle reading comprehension scores to continue to decline, and the number of students with foundation level literacy to increase.

**Figure2:**



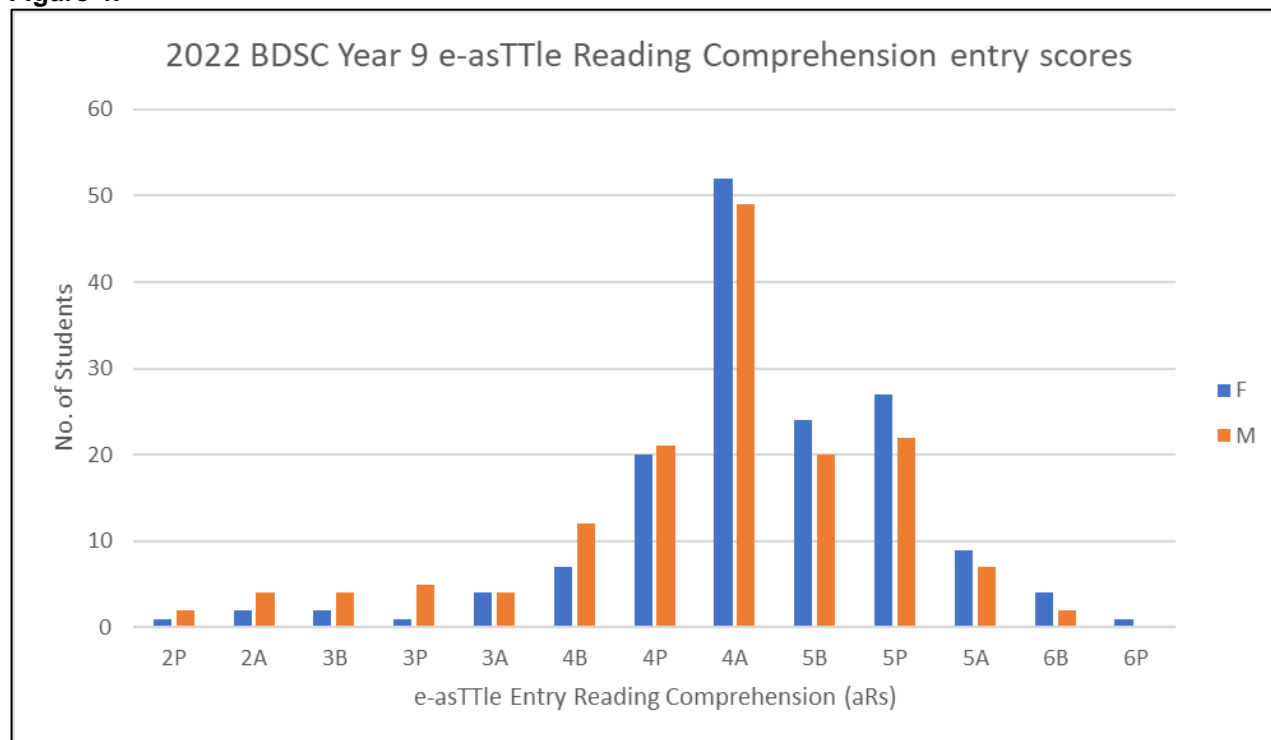
**Figure 3:**



The

College 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. As expected, there is a general improvement in aRs (reading comprehension) scores in line with the e-asTTle Norms and Curriculum Expectation by Quarter. There are annual fluctuations in the academic abilities and performance of each incoming cohort. Assessment conditions, the curriculum strands examined, and test sliders are consistently applied to permit comparability from year to year.

**Figure 4:**



As Figure 4 shows, 84.31% of our 2022 Year 9 cohort arrived at BDSC with reading comprehension scores at or above expected curriculum levels. The corresponding figure for 2021 was 76.57% of the Year 9 cohort. There were 48 students that scored below aRs – 4P and therefore became part of the Year 9 literacy target group. Extensive staff professional development in the use of literacy strategies was carried out in 2021. Literacy strategies continue to be an important theme in the work of the Waipaparoa Kahui Ako. Staff PL continues to include ways in which Learning Areas can promote the development of literacy. Learning throughout 2022 was significantly disrupted by COVID which helps to explain the minimal change between entry and end of year results for Year 9.

Figure 5:

Summary Table - e-asTTle Entry and End of Year Reading Comprehension Data						
	2022 Entry aRs Data			2022 End Year aRs Data		
aRs	Female %	Male %	Total %	Female	Male	Total
2P	0.00	0.01	0.98	0.00	0.01	1.25
2A	0.01	0.01	1.96	0.01	0.01	1.56
3B	0.01	0.01	1.96	0.00	0.01	0.62
3P	0.00	0.02	1.96	0.01	0.01	1.56
3A	0.01	0.01	2.61	0.02	0.01	3.12
4B	0.02	0.04	6.21	0.02	0.06	8.41
4P	0.07	0.07	13.40	0.05	0.07	11.53
4A	0.17	0.16	33.01	0.10	0.07	17.45
5B	0.08	0.07	14.38	0.15	0.15	29.60
5P	0.09	0.07	16.01	0.09	0.08	17.13
5A	0.03	0.02	5.23	0.02	0.02	4.98
6B	0.01	0.01	1.96	0.02	0.01	2.49
6P	0.00	0.00	0.33	0.00	0.00	0.31
Total	0.50	0.50	100.00	0.49	0.51	100.00
		>4B	84.31%		>4B	83.49%
		<4P	15.69%		<4P	16.51%

When looking specifically at the literacy target group (e-asTTle <4p) 37 students achieved an average increase of approximately 1 step in the e-asTTle scale between the two tests. This data is an average and masks the significant improvement made by some students. The improvement in the e-asTTle reading comprehension score for the target group was **greater** than the increase achieved by students not in the target group. The table below shows the average aRs result for the whole cohort in the January and November.

Figure 6:

Test Date	Overall aRs Year 9 Score	Overall aRs Year 9 Level
January 2022	1531	4A
November 2022	1537	4A

### Year 10 Data:

All Year 10 students sit the PAT Reading Comprehension Test early in Term 1 and complete an e-asTTle reading comprehension test in Term 4. The end of Year 9 e-asTTle test provides the baseline for Year 10 data. The results show a similar pattern to those found in Year 9.

Figure 7:

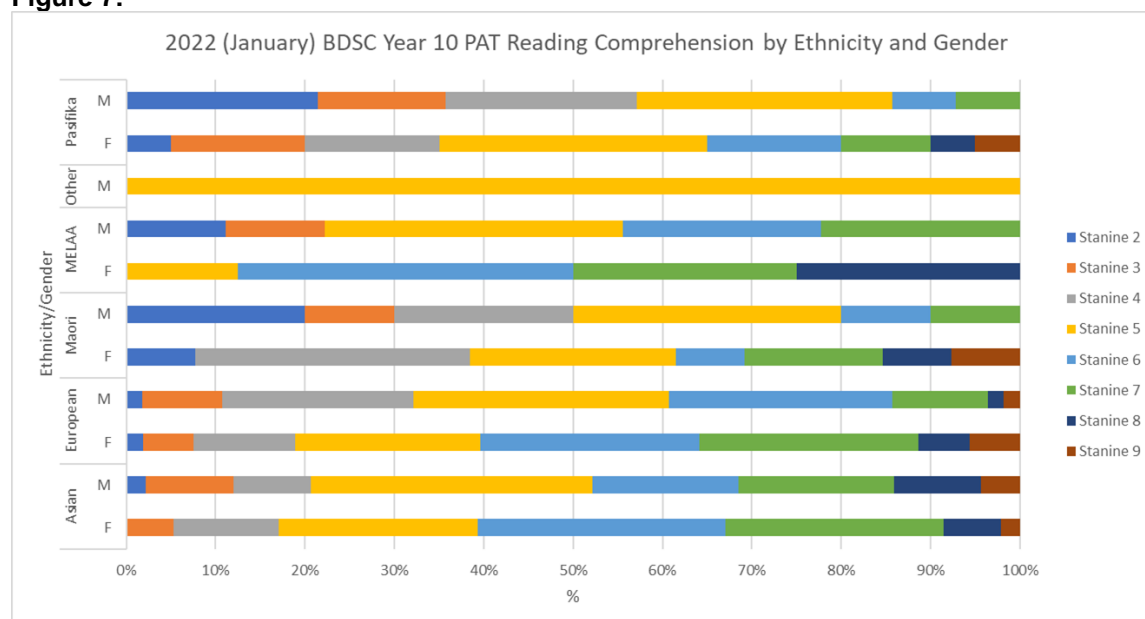
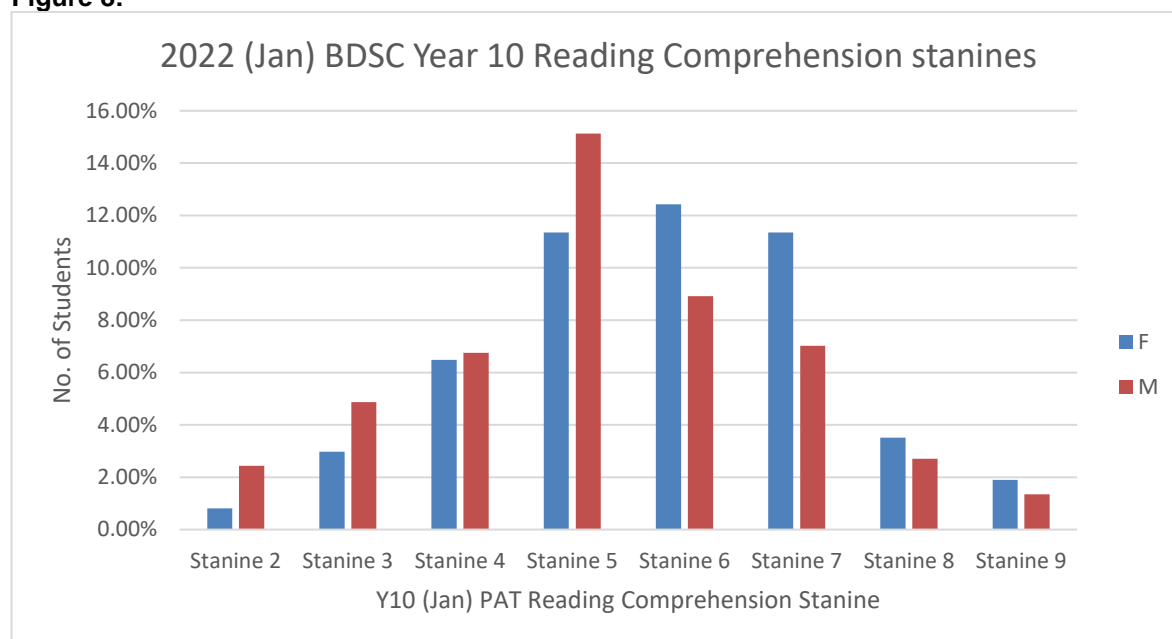


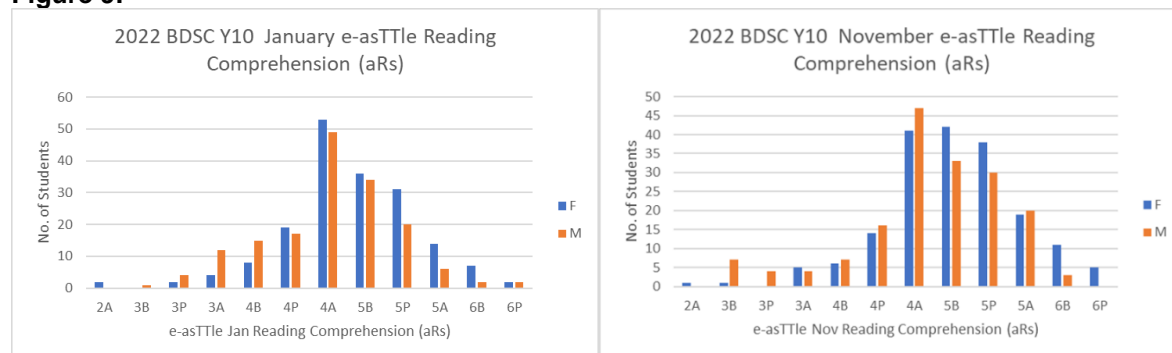
Figure 7 shows reading comprehension stanines by ethnicity and gender. The reading comprehension levels of Māori and Pasifika boys is significantly lower than that of other groups with 50% of these students being Stanine 4 or below.

**Figure 8:**



The 2022 Year 10 PAT data in Figure 8 continues to show an increasing number of females in the higher stanines. This discrepancy appears to be exacerbated for this cohort as students move from Year 9 to Year 10.

**Figure 9:**



**Figure 10:**

Jan 2022 e-asTTle Y10 Reading aRs %			
aRs	Female	Male	Total
2A	0.59%	0.00%	0.59%
3B	0.00%	0.29%	0.29%
3P	0.59%	1.18%	1.76%
3A	1.18%	3.53%	4.71%
4B	2.35%	4.41%	6.76%
4P	5.59%	5.00%	10.59%
4A	15.59%	14.41%	30.00%
5B	10.59%	10.00%	20.59%
5P	9.12%	5.88%	15.00%
5A	4.12%	1.76%	5.88%
6B	2.06%	0.59%	2.65%
6P	0.59%	0.59%	1.18%
	52.35%	47.65%	100.00%

Nov 2022 e-asTTle Y10 Reading aRs			
aRs	Female	Male	Total
2A	0.28%	0.00%	0.28%
3B	0.28%	1.98%	2.26%
3P	0.00%	1.13%	1.13%
3A	1.41%	1.13%	2.54%
4B	1.69%	1.98%	3.67%
4P	3.95%	4.52%	8.47%
4A	11.58%	13.28%	24.86%
5B	11.86%	9.32%	21.19%
5P	10.73%	8.47%	19.21%
5A	5.37%	5.65%	11.02%
6B	3.11%	0.85%	3.95%
6P	1.41%	0.00%	1.41%
	51.69%	48.31%	100.00%

Mean Curriculum Level Y10 Term 1-4A	
Curriculum Expectation Y10 Term 1 - 5B	
Mean Curr Lvl Y10 (T1) <b>&gt;4P</b>	75.29%
Mean Curr Lvl Y10 (T1) <b>&lt;4A</b>	24.71%

Mean Curriculum Level Y10 Term 1 - 4A	
Curriculum Expectation Y10 T1 - 5B	
Mean Curr Lvl Y10 (T1) <b>&gt;4P</b>	81.64%
Mean Curr Lvl Y10 (T1) <b>&lt;4A</b>	18.36%

Data in Figures 9 and 10 show us that we have a residual hard core of 15-20% of students that come to the end of Year 10 and are still below both mean curriculum level and the curriculum expectation for Year 10 literacy. For the 2022 Year 10 cohort 43% of students had a November aRs value below 5B. There are various factors that account for this, including a significant number of domestic Asian students who have recently migrated to New Zealand as well as the return of international students.

The College response to the literacy issues outlined in this report has been to increase the number of English Language support classes at Year 9 and Year 10; continue with professional development in the use of literacy strategies; the use of reciprocal reading programmes at whanau level; a literacy focus in the work of the Kahui Ako; literacy strategies incorporated into unit plans in both the junior and senior school. Disruption to teaching and learning programmes over the past three years have only served to exacerbate the literacy issues that we experience in a large multi-cultural, urban school that is in a location of choice for many recent immigrants.



## Target 4: Special Needs

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

Year	2022	2021	2020	2019	2018
All	14/15 93%		11/11 100%		11/12 92%
9	4/5	3/3	3/3	3/3	3/3
10	3/3	3/3	2/2	3/3	1/2
11	3/3	2/2 one student transitioned to Special school end Term 3 2021	3/3	2/3	4/4
12	1/1	3/3	2/2	1/1 One student transitioned halfway through the year to a tertiary course	2/2
13	3/3	1/1	1/1	One student transitioned halfway through the year to a tertiary course	1/1

### 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.

Although our goal is set at achieving 50% of the target, of the outcomes in almost all cases, the achievement rate is much higher. For 2023 we would like to see this target re-set to >80% of outcomes achieved as we set realistic IEPs.

### Additional MOE Funding:

One of the impacts of covid we have noticed is students arriving at college without appropriate funding. Intermediates not having applied, ICS is a good example of this, and Our Head of Learning Support has raised this issue with MOE. We had a number of students arriving with either limited information from their previous schools with significant learning and behaviour issues. A lot of time and resource was spent securing appropriate funding and working with parents and external agencies to put in place custom timetables for these Year 9s, something we have not had to do before.

### Senior Supported Study Line:

This year we started with three supported study lines but soon had to increase to four due to the overwhelming demand. For the first time we had six junior students supported during these lines as they were unable to cope in core rotational subjects such as Technology and VPA. This made it exceptionally difficult to timetable and keep LSS classes consistent.

This group comprises of learner supported students (LSS) 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 2022 we supported 24 students across what became 16 periods within current lines with an additional offline 2 periods. This is again another significant increase in numbers needing this support. We have added another two Learning Assistants to work with Mrs Griffin on these study lines to ensure succession planning. Due to funding cuts, we can only offer one line but will have a second dependent on continual funding (we have funding for Term 1).

### Learning Assistants:

At the end of 2022 as funding has become harder to access even though students' needs and abilities are requiring more support, we had to reduce our Learning Assistant hours for 2023. This has resulted in two part time staff members contracts not being renewed. This is the first time we have had to do this, and it was distressing for all. MOE funding decision dates at the end of Term 4 rather than the start of the term contributed to us being unable to renew contracts even though we knew some funding would come in. This feedback on timing of funding notifications has been passed on and acknowledged by MOE.

The funding the 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 student's 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 (5 students):*

Student 1	Arrived at school with class support funding (ICS). Referred to RTLB to get cognitive assessment done to ascertain academic abilities. Diagnosed with a mild intellectual ability, unable to apply for ORS due to family residential status. Primary goal of making friends and being happy at school has been achieved, parents report she has never had a friend (she does now) and her high attendance exemplifies this.
Student 2	Arrived at BDSC unfunded, MOE Interim Response Funding (IRF) given as acknowledgement that this student should have been funded. Referred to RTLB to get cognitive assessment done to ascertain academic abilities. Diagnosed with a mild intellectual ability but not appropriate for ORS funding, will apply for ICS for 2023. Major success getting student to consistently wear hearing aids which he has refused to do throughout his previous schooling. <i>ICS denied but he has been waitlisted. Concerns passed onto MOE.</i>
Student 3	Arrived at BDSC with Severe Behaviour Initiative Funding (SBI). Behaviour plan put in place along with RTLB support. Multiple Kamar behavioural entries and a formal school stand down. Ongoing behaviour concerns. <i>MOE continued SBI funding for Term 1 2023 and behavioural psychologist has student on case load.</i>
Student 4	Arrived at BDSC with Severe Behaviour Initiative Funding (SBI). Behaviour plan put in place along with RTLB support. Multiple Kamar behavioural entries and formal school stand downs. Family supported to look at alternative schooling options which were declined. Student was excluded from BDSC.
Student 5	Student arrived unfunded, referred to RTLB. Special MOE ASD funding allocated for one year (up to Term 2 2023). A huge amount of work has gone into supporting this student with the transition to college, however this student is very happy in our environment.

*Year 10 (3 students):*

Student 1	Continued part time timetable due to medical issues. Placed in MNU (small Maths class) and CORE English class; was also supported with a LSS line to keep up with class work. Continued working with BLENZ and NHS. Successfully passed all assessments this year.
Student 2	ORS funded student. Supported to choose subjects of interest in options and placed in supported 10ENA to further enhance literacy. Despite further medical challenges, engaged in school and a positive student.
Student 3	ORS funded student. Supported to choose subjects of interest in options and placed in supported 10ENA to further enhance literacy.

*Year 11 (3 students):*

Student 1	Non-funded student supported to achieve his potential through Year 11. Worked hard to prove he could gain Level 1 and have SAC. With support and careful subject selection, he achieved NCEA Level 1.
Student 2	ORS funded student, left BDSC to move to Wellington. Transitioned to the school via TEAMS meeting with Abby Smith and new SENCO – placed in Learning Support unit at new school.
Student 3	Received ICS to support this student to achieve his potential through Year 11. Careful subject selection and support resulted in this student achieving NCEA Level 1. Will be a challenge to provide a meaningful timetable for this student next year due to academic and independence with learning limitations.

*Year 12 (1 student):*

Student 1	ORS funded student with NCEA Level 1. Custom timetable created as academic limitations meant Level 2 not a viable option and parents not wanting him at specialist school. Timetable a mixture of Year 10 options and Core HED/PED class and Level 2 FAH class. Parental agreement that Year 12 would be his last year at BDSC as acknowledgment that options were limited, and student himself was ready to move on. <i>Student transitioned to MLS and a Life Skills course at end of year.</i>
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**Year 13 (3 students):**

Student 1	Unfunded Student with severe learning difficulties but has good academic ability. Aiming to achieve as many Level 3 credits as she can. <i>Student achieved 66 Level 3 credits and was supported by BDSC careers into an Fine Arts course – will be doing a bridging course first.</i>
Student 2	Funded student through PCSS. Goal to complete NCEA Level 2 (she did) and has 30 NCEA Level 3 Credits. <i>Student transitioned out of BDSC to workplace whilst deciding on future pathway.</i>
Student 3	Unfunded student (came back at the last moment after parents felt she was too emotionally immature for tertiary course). Aiming to gain some Level 2 credits – she achieved 41 Level 2 credits. <i>Student transitioned to MLS and a Life Skills course at end of year.</i>

**Next Steps:**

- PLD on Learner Support during staff start up is now a vital part of BDSC overview. The impact of Covid is now glaringly obvious with more low learners and challenging behavioural students. The focus of our talk this year was teachers leading the differentiation and increasing their capabilities when working with these students supported by SENCO and Learning Assistants.
- Continue to foster regular meetings for teachers of CORE supported Year 9 and Year 10 classes to ensure good practice is shared and common struggles are worked through.
- Part time SENCO – role increased to 3 days a week for this year. Paula Hodgson is focussing on differentiation of resources for our low academic learners. The successful trial of 9LS has resulted in this being timetabled in 2023.
- Due to lack of funding our LSS study lines has been cut from 4 to 2. This is a concern highlighted by Whānau Leaders who struggle to support our vulnerable students. We would like to investigate ways to able to offer this again.

## SECTION 2: KIWISPORT

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022 the school received Kiwisport funding of \$43,076.00 (excluding GST) (\$43,712.91 in 2021)

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 299 students participating in both individual and team sports in College Sport Inter-schools Competitions.

Sport	Number of Teams	No of players involved
Aerobics	1	6
Athletics	1	14
Cricket	5	61
Cross Country	1	13
Equestrian	1	3
Golf	1	6
Ki o Rahi	1	14
Lacrosse	1	13
Multi Sports	1	6
Orienteering	1	4
Road Racing	1	2
Softball	2	12
Sport Climbing	1	10
Swimming	1	8
Tennis	10	23
Touch	2	39
Ultimate Frisbee	2	13
Volleyball	8	48
Yachting	1	4
<b>TOTAL</b>		<b>299</b>

**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	40	82
Basketball	9	109
Football	9	109
Hockey	2	33
Netball	16	115
Rugby 7's	4	34
Rugby	6	101
Squash	1	8
Table Tennis	14	29
<b>TOTAL</b>		<b>620</b>

## SECTION 3: GOOD EMPLOYER DISCLOSURE

### Botany Downs Secondary College School Statement of Compliance with Employment Policy

As of 31 December 2022, the Botany Downs Secondary College School Board has ensured the proper treatment of its employees in all aspects of employment by confirming that:

- Policies and procedures relating to personnel have been reviewed.
- It meets the requirements identified as best practice.
- At all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- All employees are treated fairly according to the skill, abilities, and qualifications they bring without bias.
- It meets all its Equal Employment Opportunities requirements.

## SECTION 4: 2022 FINANCIAL REPORT

# BOTANY DOWNS SECONDARY COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory:

<b>Ministry Number:</b>	6930
<b>Principal:</b>	Mrs Karen Brinsden
<b>School Address:</b>	575 Chapel Road, East Tamaki, Auckland, 2016
<b>School Postal Address:</b>	575 Chapel Road, East Tamaki, Auckland, 2016
<b>School Phone:</b>	09 - 273 2310
<b>School Email:</b>	<a href="mailto:d.lane@bdsc.school.nz">d.lane@bdsc.school.nz</a>

#### School Board 2022:

Name	Position	How Position Gained	Term Expired / Expires
Lauren Albrey	Presiding Member Parent Representative	Elected June 2019	14 September 2022
Murray Goodman	Deputy Member Parent Representative	Re-elected June 2019	14 September 2022
Ian Marshall	Parent Representative	Re-elected June 2019	14 September 2022
Gary Larsen QSM	Parent Representative	Re-elected June 2019	14 September 2022
Mark Twyman	Parent Representative	Re-elected June 2019	14 September 2022
Karen Brinsden	Principal	Appointed January 2016	
Daisie Yu	Staff Representative	Re-elected June 2019	14 September 2022
Jessica Dixon	Student Representative	Re-elected February 2022	14 September 2022
Nicola Troughear	Staff Representative	Elected September 2022	7 September 2025
Tiffany Chan	Student Representative	Elected September 2022	7 September 2025

# BOTANY DOWNS SECONDARY COLLEGE

Annual Report - For the year ended 31 December 2022

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# Botany Downs Secondary College

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

Lauren Albrey  
Full Name of Presiding Member

  
Signature of Presiding Member

31 May 2023  
Date:

Karen Brinsden  
Full Name of Principal

  
Signature of Principal

31 May 2023  
Date:

# Botany Downs Secondary College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	16,920,362	17,914,179	16,841,899
Locally Raised Funds	3	2,236,271	2,250,594	2,687,147
Interest Income		104,910	44,800	49,846
<b>Total Revenue</b>		19,261,543	20,209,573	19,578,892
<b>Expenses</b>				
Locally Raised Funds	3	1,090,227	1,193,219	1,469,262
Learning Resources	4	13,914,147	13,990,794	13,148,058
Administration	5	1,036,385	996,995	928,856
Property	6	3,214,424	4,900,610	4,011,505
Other Expenses	7	3,728	15,000	7,090
Loss on Disposal of Property, Plant and Equipment		39,271	-	49,172
		19,298,182	21,096,618	19,613,943
<b>Net Surplus / (Deficit) for the year</b>		(36,639)	(887,045)	(35,051)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(36,639)	(887,045)	(35,051)

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 Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		8,065,143	8,065,167	8,065,832
Total comprehensive revenue and expense for the year		(36,639)	(887,045)	(35,051)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	34,362
<b>Equity at 31 December</b>		8,028,504	7,178,122	8,065,143
Accumulated comprehensive revenue and expense		8,028,504	7,178,122	8,065,143
<b>Equity at 31 December</b>		8,028,504	7,178,122	8,065,143

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 Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	2,153,176	1,687,621	1,751,528
Accounts Receivable	9	1,002,063	835,000	834,825
GST Receivable		136,860	-	90,041
Prepayments		70,068	50,000	563,365
Inventories	10	336,652	220,000	367,657
Investments	11	4,250,000	4,000,000	5,000,000
Funds Receivable for Capital Works Projects	19	1,906,421	500,000	266,359
		9,855,240	7,292,621	8,873,775
<b>Current Liabilities</b>				
GST Payable		-	30,000	-
Accounts Payable	14	1,771,878	1,180,000	1,652,078
Revenue Received in Advance	15	1,220,851	880,000	864,888
Provision for Cyclical Maintenance	16	270,213	150,000	206,832
Finance Lease Liability	17	120,088	50,000	113,642
Funds held in Trust	18	411,961	300,500	283,845
		3,794,991	2,590,500	3,121,285
<b>Working Capital Surplus/(Deficit)</b>		6,060,249	4,702,121	5,752,490
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	2,372,555	3,000,000	2,762,123
Intangible Assets	13	5,718	6,000	9,446
		2,378,273	3,006,000	2,771,569
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	232,717	250,000	219,874
Finance Lease Liability	17	177,301	280,000	239,043
		410,018	530,000	458,917
<b>Net Assets</b>		8,028,504	7,178,121	8,065,143
<b>Equity</b>		8,028,504	7,178,122	8,065,143

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 Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,223,059	11,832,554	3,876,024
Locally Raised Funds		1,309,711	955,849	1,421,000
International Students		1,210,187	1,339,745	724,424
Goods and Services Tax (net)		(46,819)	30,000	(115,355)
Payments to Employees		(2,735,132)	(2,635,791)	(2,599,256)
Payments to Suppliers		(2,285,545)	(2,134,581)	(3,151,875)
Interest Received		76,138	44,800	45,837
Net cash from/(to) Operating Activities		1,751,599	9,432,576	200,799
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(39,271)	172,113	(49,172)
Purchase of Property Plant & Equipment (and Intangibles)		(482,625)	(3,654,869)	(513,403)
Purchase of Investments		750,000	(4,000,000)	1,100,000
Net cash from/(to) Investing Activities		228,104	(7,482,756)	537,425
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	34,362
Finance Lease Payments		(66,108)	(62,699)	(97,189)
Painting contract payments		-	-	(579,298)
Funds Administered on Behalf of Third Parties		(1,511,947)	(199,500)	-
Net cash from/(to) Financing Activities		(1,578,055)	(262,199)	(642,125)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>401,648</b>	<b>1,687,621</b>	<b>96,099</b>
Cash and cash equivalents at the beginning of the year	8	1,751,528	-	1,655,429
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>2,153,176</b>	<b>1,687,621</b>	<b>1,751,528</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.



# Botany Downs Secondary College

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 24. Future operating lease commitments are disclosed in note 23b.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

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

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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



#### g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Board Owned Buildings	50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 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 and research expenditure 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

### **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 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

### **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) Funds held for Capital works**

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

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



#### **r) Provision for Cyclical Maintenance**

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

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

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

#### **s) Financial Instruments**

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

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

#### **t) 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.

#### **u) 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.

#### **v) Budget Figures**

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

#### **w) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	4,117,999	3,673,622	3,771,618
Teachers' Salaries Grants	10,513,010	10,358,105	10,154,461
Resource Teachers Learning and Behaviour Grants	22,902	18,415	19,366
Use of Land and Buildings Grants	2,184,293	3,788,687	2,811,413
Other Government Grants	82,158	75,350	85,041
	<b>16,920,362</b>	<b>17,914,179</b>	<b>16,841,899</b>

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	237,923	220,500	253,097
Fees for Extra Curricular Activities	643,457	727,949	622,714
Trading	508,132	577,400	494,460
Fundraising & Community Grants	1,208	15,000	8,861
International Student Fees	845,551	709,745	1,308,015
	<b>2,236,271</b>	<b>2,250,594</b>	<b>2,687,147</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	212,536	319,274	264,818
Trading	530,356	520,910	469,120
International Student - Student Recruitment	46,404	10,000	8,529
International Student - Employee Benefit - Salaries	192,218	215,656	507,303
International Student - Other Expenses	108,713	127,379	219,492
	<b>1,090,227</b>	<b>1,193,219</b>	<b>1,469,262</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>1,146,044</b>	<b>1,057,375</b>	<b>1,217,885</b>

During the year the School hosted 48 International students (2021:71)

### The school funded the following international trip:

E.McKenna travelled to Adelaide, Australia to attend ICEF. The trip cost \$8,445.88 and was Board funded.

A.Donavan travelled to South East Asia to promote the school to potential international students. The trip cost \$20,106.67 and was Board funded.

(2021: The school did not incur any overseas travel expenses.)



#### 4. Learning Resources

	<b>2022 Actual \$</b>	<b>2022 Budget \$</b>	<b>2021 Actual \$</b>
Curricular	584,842	804,340	530,296
Equipment Repairs	6,757	17,975	3,929
Extra-Curricular Activities	156,615	133,450	132,650
Library Resources	7,772	10,165	8,405
Employee Benefits - Salaries	12,209,692	12,069,429	11,472,964
Resource/Attached Teacher Costs	41,053	37,980	44,893
Staff Development	24,411	63,000	47,802
Depreciation	883,005	854,455	907,119
	<b>13,914,147</b>	<b>13,990,794</b>	<b>13,148,058</b>

#### 5. Administration

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Audit Fee	10,743	10,745	10,430
Board Fees	6,765	10,000	5,390
Board Expenses	30,483	50,050	56,547
Communication	14,402	17,500	15,459
Consumables	22,465	26,675	29,302
Operating Lease	2,552	4,000	2,960
Legal Fees	5,824	3,000	1,243
Other	(18,255)	14,685	10,750
Employee Benefits - Salaries	723,509	598,187	563,569
Insurance	26,815	28,033	25,836
Service Providers, Contractors and Consultancy	211,082	234,120	207,370
	<b>1,036,385</b>	<b>996,995</b>	<b>928,856</b>



## 6. Property

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	33,410	22,000	23,416
Consultancy and Contract Services	354,074	416,000	378,722
Cyclical Maintenance Provision	76,224	64,650	60,902
Grounds	24,447	5,000	3,205
Heat, Light and Water	228,821	255,000	253,194
Repairs and Maintenance	137,153	202,150	337,799
Use of Land and Buildings	2,184,293	3,788,687	2,811,413
Security	39,230	36,500	36,845
Employee Benefits - Salaries	136,772	110,623	106,009
	<u>3,214,424</u>	<u>4,900,610</u>	<u>4,011,505</u>

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

## 7. Other Expenses

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
Amortisation of Intangible Assets	3,728	15,000	7,090
	<u>3,728</u>	<u>15,000</u>	<u>7,090</u>

## 8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	1,980	1,980	1,980
Bank Accounts	1,151,196	1,185,641	749,548
Short-term Bank Deposits	1,000,000	500,000	1,000,000
Cash and cash equivalents for Statement of Cash Flows	<u>2,153,176</u>	<u>1,687,621</u>	<u>1,751,528</u>

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

Of the \$2,153,176 Cash and Cash Equivalents, \$20,232.76 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the Loss of Learning Initiative funding to support students to accelerate their learning. The funds are required to be spent in 2023.



## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	82,097	835,000	9,760
Interest Receivable	42,396	-	13,621
Teacher Salaries Grant Receivable	877,570	-	811,444
	<u>1,002,063</u>	<u>835,000</u>	<u>834,825</u>
Receivables from Exchange Transactions	124,493	835,000	23,381
Receivables from Non-Exchange Transactions	877,570	-	811,444
	<u>1,002,063</u>	<u>835,000</u>	<u>834,825</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	15,167	4,000	11,893
School Uniforms	317,424	210,000	347,159
Canteen	-	500	461
Bulk Paper	4,061	5,500	8,144
	<u>336,652</u>	<u>220,000</u>	<u>367,657</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	4,250,000	4,000,000	5,000,000
Total Investments	<u>4,250,000</u>	<u>4,000,000</u>	<u>5,000,000</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	694,974	-	-	-	(18,163)	676,813
Furniture and Equipment	951,667	31,778	(32,411)	-	(153,347)	797,687
Information and Communication Technology	553,333	419,975	(6,455)	-	(537,990)	428,862
Motor Vehicles	66,442	-	-	-	(17,858)	48,584
Textbooks	28,575	9,597	-	-	(15,441)	22,731
Leased Assets	369,149	71,749	(6,405)	-	(127,181)	307,311
Library Resources	97,983	9,208	(3,603)	-	(13,025)	90,567
<b>Balance at 31 December 2022</b>	<b>2,762,123</b>	<b>542,307</b>	<b>(48,874)</b>	<b>-</b>	<b>(883,005)</b>	<b>2,372,555</b>

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 **\$307,311 (2021: \$369,148)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	875,036	(198,223)	676,813	874,191	(179,217)	694,974
Furniture and Equipment	4,069,235	(3,271,548)	797,687	4,082,233	(3,130,566)	951,667
Information and Communication Technology	4,529,873	(4,101,011)	428,862	4,266,164	(3,712,831)	553,333
Motor Vehicles	252,551	(203,967)	48,584	252,551	(186,109)	66,442
Textbooks	973,201	(950,470)	22,731	963,604	(935,029)	28,575
Leased Assets	551,418	(244,107)	307,311	540,606	(171,457)	369,149
Library Resources	345,479	(254,912)	90,567	340,028	(242,045)	97,983
<b>Balance at 31 December</b>	<b>11,596,793</b>	<b>(9,224,238)</b>	<b>2,372,555</b>	<b>11,319,377</b>	<b>(8,557,254)</b>	<b>2,762,123</b>



### 13. Intangible Assets

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

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2021	196,014	-	<b>196,014</b>
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	196,014	-	196,014
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	196,014	-	196,014
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2021	186,568	-	<b>186,568</b>
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	186,568	-	186,568
Amortisation expense	3,728	-	3,728
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	190,296	-	190,296
<b>Carrying amounts</b>			
At 1 January 2021	9,446	-	9,446
At 31 December 2021 / 1 January 2022	9,446	-	9,446
At 31 December 2022	5,718	-	5,718

#### 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 (2021: \$nil)

### 14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	639,324	1,180,000	121,506
Accruals	25,156	-	503,350
Employee Entitlements - Salaries	1,060,086	-	984,919
Employee Entitlements - Leave Accrual	47,312	-	42,303
	<b>1,771,878</b>	<b>1,180,000</b>	<b>1,652,078</b>
Payables for Exchange Transactions	1,771,878	1,180,000	1,652,078
	<b>1,771,878</b>	<b>1,180,000</b>	<b>1,652,078</b>

The carrying value of payables approximates their fair value.



## 15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	1,109,129	630,000	744,493
Other revenue in Advance	111,722	250,000	120,395
	<u>1,220,851</u>	<u>880,000</u>	<u>864,888</u>

## 16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	426,706	426,706	365,804
Increase to the Provision During the Year	76,224	64,650	60,902
Use of the Provision During the Year	-	(91,356)	-
Provision at the End of the Year	<u>502,930</u>	<u>400,000</u>	<u>426,706</u>
Cyclical Maintenance - Current	270,213	150,000	206,832
Cyclical Maintenance - Non current	232,717	250,000	219,874
	<u>502,930</u>	<u>400,000</u>	<u>426,706</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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	120,088	50,000	113,642
Later than One Year and no Later than Five Years	177,304	280,000	239,043
	<u>297,392</u>	<u>330,000</u>	<u>352,685</u>
<b>Represented by</b>			
Finance lease liability - Current	120,088	50,000	113,642
Finance lease liability - Non current	177,304	2,800,000	239,043
	<u>297,392</u>	<u>2,850,000</u>	<u>352,685</u>



## 18. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	411,961	300,500	283,845
	<u>411,961</u>	<u>300,500</u>	<u>283,845</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Gymnasium	(272,631)	1,500,000	(3,133,029)	-	(1,905,660)
MOE Weathertightness Project	7,033	-	(7,033)	-	-
5YP - Boiler, Drainage	30	-	-	-	30
5YP - Dust Extraction	124	-	-	-	124
5YP - PAC Lights	389	-	-	-	389
5YP - CCTV	123	-	-	-	123
5YP - Watershed	(1,427)	-	-	-	(1,427)
Totals	<u>(266,359)</u>	<u>1,500,000</u>	<u>(3,140,062)</u>	<u>-</u>	<u>(1,906,421)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	(761)
Funds Receivable from the Ministry of Education	(1,905,660)
	<u>(1,906,421)</u>

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Gymnasium	136,033	-	(408,664)	-	(272,631)
MOE Weathertightness Project	(3,361)	173,479	(163,085)	-	7,033
5YP - Boiler, Drainage	53,898	268,291	(322,159)	-	30
5YP - Astro Turf Resurfacing	1,661	-	(1,661)	-	-
5YP - Dust Extraction	124	-	-	-	124
5YP - PAC Lights	389	-	-	-	389
5YP - CCTV	123	-	-	-	123
5YP - Canopy	(166,409)	73,371	(33,185)	126,222	-
5YP - Watershed	(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 Receivable from the Ministry of Education	(274,058)





## 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.

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	6,765	5,390
<i>Leadership Team</i>		
Remuneration	1,856,489	1,818,823
Full-time equivalent members	16	16
Total key management personnel remuneration	<u>1,863,254</u>	<u>1,824,213</u>

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 respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	220-230
Benefits and Other Emoluments	5-10	5-10

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
160-170	1	-
150-160	-	-
140-150	-	1.00
130-140	1.00	1.00
120-130	3.00	3.00
110-120	11.00	9.00
100-110	18.00	22.00
	<u>34.00</u>	<u>36.00</u>

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 2022** (Contingent liabilities and assets at **31 December 2021**: 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 2022, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$7,350,000 contract for a new Gymnasium design. This school led project will be funded by the Ministry of Education up to \$2,140,000 (including \$400,000 SIP Funding) and the Board will contribute \$5,120,000. To date \$1,714,000 has been received from the Ministry with \$3,619,660.38 spent.

(b) Information Technology \$482,022 (2021: \$412,626) ordered in October 2021 for delivery in 2022.

(c) Information Technology Support \$206,388 (2021: \$192,516).

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a Vehicle;

No later than One Year

Later than One Year and No Later than Five Years

2022 Actual \$	2021 Actual \$
7,206	7,861
-	7,861
<u>7,206</u>	<u>15,722</u>

The total lease payments incurred during the period were \$7,861 (2021: \$7,861).



## 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	2,153,176	1,687,621	1,751,528
Receivables	1,002,063	835,000	834,825
Investments - Term Deposits	4,250,000	4,000,000	5,000,000
Total Financial assets measured at amortised cost	<u>7,405,239</u>	<u>6,522,621</u>	<u>7,586,353</u>

### Financial liabilities measured at amortised cost

Payables	1,771,878	1,180,000	1,652,078
Finance Leases	297,389	330,000	352,685
Total Financial Liabilities Measured at Amortised Cost	<u>2,069,267</u>	<u>1,510,000</u>	<u>2,004,763</u>

## 25. Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF BOTANY DOWNS SECONDARY COLLEGE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Botany Downs Secondary College (the School). The Auditor-General has appointed me, Brendan Lyon, 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 23 to 44, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 31 May 2023. 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.

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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## **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 obtained at the date of our audit report is the Analysis of Variance Reporting, Kiwisport Report, and the Statement of Compliance with Employment Policy 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.



Brendan Lyon  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand