

Blind and Low Vision Education Network NZ

Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	4156
Principal:	Karen Stobbs
School Address:	2 McVilly Road, Manurewa
School Postal Address:	Private Bag 801, Manurewa, Auckland, 2243
School Phone:	09 266 7109
School Email:	karen.stobbs@blennz.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Mitch Harris	Presiding Member	Elected	Sep-22
Karen Stobbs	Principal	ex Officio	
Nigel Ngahiwi	Other	Appointed	2024
Kelly Doyle	Staff Rep	Elected	Sep-22
John Mulka	Other	Appointed	Sep-22
David Cullen	Other	Elected	Sep-22
Christopher Gunn	Other	Elected	Sep-22
Ross Meikle	Other	Elected	Dec-23
Kylee Maloney	Other	Appointed	2024
Kevin Manson	Other	Selected	2024

Blind and Low Vision Education Network NZ

Financial Statements - For the year ending 31 December 2021

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Blind and Low Vision Education Network NZ

Statement of Responsibility

For the year ended 31 December 2021

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Mitch Harris

Full Name of Presiding Member

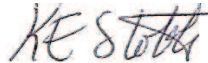


Signature of Presiding Member

Date: 23 May 2022

Karen Stobbs

Full Name of Principal



Signature of Principal

Date: 23 May 2022

Blind and Low Vision Education Network NZ
Statement of Comprehensive Revenue and Expenses
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	22,842,761	22,117,551	22,810,812
Locally raised funds	3	246,188	155,800	262,795
Interest Income		56,698	120,000	151,920
Gain on sale of plant & equipment		12,476	-	463
Other Revenue		-	-	13,043
		<u>23,158,123</u>	<u>22,393,351</u>	<u>23,239,033</u>
Expenses				
Locally raised funds	3	113,710	128,300	51,300
Learning resources	4-8	17,942,178	18,470,797	17,005,691
Administration	9	1,174,335	1,328,300	1,221,624
Property	10	2,009,332	2,740,109	3,085,083
Finance Costs		12,006	13,872	11,285
Depreciation	15	592,362	506,000	563,134
Loss on sale of asset		13,037	-	8,850
		<u>21,856,960</u>	<u>23,187,378</u>	<u>21,946,967</u>
Net Surplus / (Deficit) for the year		<u>1,301,163</u>	<u>(794,027)</u>	<u>1,292,066</u>
Other comprehensive revenue & expense		-	-	-
Total comprehensive revenue & expenses for the year		<u>1,301,163</u>	<u>(794,027)</u>	<u>1,292,066</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Blind and Low Vision Education Network NZ
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January	14,966,017	14,966,017	13,545,172
Total comprehensive revenue and expenses for the year	1,301,163	(794,027)	1,292,066
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment grant	-	-	128,779
	<u>16,267,180</u>	<u>14,171,990</u>	<u>14,966,017</u>
Retained Earnings	16,267,180	14,171,990	14,966,017
Reserves			
Restricted Equity at start of the year	616,207	-	206,549
Transfer Homai Special Funds	-	-	409,658
Restricted Equity at the end of the year	<u>616,207</u>	<u>616,207</u>	<u>616,207</u>
Equity at 31 December	<u>16,883,387</u>	<u>14,788,197</u>	<u>15,582,224</u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Blind and Low Vision Education Network NZ

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual	2021 Budget	2020 Actual
		\$	(Unaudited) \$	\$
Current Assets				
Cash and cash equivalents	11	1,712,031	1,694,702	1,803,587
Accounts receivable	12	1,258,807	1,360,132	1,360,132
GST Receivable		260,999	37,531	37,531
Prepayments		71,908	105,133	105,133
Inventories	14	3,585	3,585	3,585
Investments	14	7,528,032	5,007,766	10,007,766
Funds Owed for Capital Works	20	9,275	-	-
		<u>10,844,637</u>	<u>8,208,849</u>	<u>13,317,734</u>
Current Liabilities				
Accounts payable	16	1,274,931	1,325,764	1,325,764
Revenue received in advance	17	54,782	118,173	118,173
Provision for Cyclical Maintenance	18	195,159	192,445	192,445
Finance Lease liability	19	71,642	68,842	68,842
		<u>1,596,514</u>	<u>1,705,224</u>	<u>1,705,224</u>
Working Capital Surplus or (Deficit)		9,248,123	6,503,625	11,612,510
Non-current Assets				
Property, Plant and Equipment	15	7,740,253	8,329,293	4,014,435
		<u>7,740,253</u>	<u>8,329,293</u>	<u>4,014,435</u>
Non-current Liabilities				
Finance Lease Liability	19	99,553	44,721	44,721
Provision for Cyclical Maintenance	18	5,436	-	-
		<u>104,989</u>	<u>44,721</u>	<u>44,721</u>
Net Assets		<u>16,883,387</u>	<u>14,788,197</u>	<u>15,582,224</u>
Equity		<u>16,883,387</u>	<u>14,788,197</u>	<u>15,582,224</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Blind and Low Vision Education Network NZ
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		9,355,522	8,776,859	8,916,996
Locally Raised Funds		313,563	155,800	186,920
Goods and Services Tax (net)		(223,468)	-	(143,169)
Payments to Employees		(4,281,161)	(4,974,553)	(3,943,370)
Payments to Suppliers		(3,365,258)	(4,363,959)	(3,132,459)
Interest Paid		(12,006)	(13,872)	(11,285)
Interest Received		58,080	120,000	174,997
Net cash from / (to) the Operating Activities		1,845,272	(299,725)	2,048,630
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(4,347,694)	-	(1,245,870)
Proceeds from Sale of Investments		2,479,734	-	-
Purchase of Investments		-	-	(1,055,314)
Transfer of HECCT Cash Assets		-	-	278,211
Net cash from / (to) the Investing Activities		(1,867,960)	-	(2,022,973)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	128,779
Funds Administered on Behalf of Third Parties		(9,275)	-	-
Finance Lease Payments		(59,593)	-	(57,985)
Net cash from Financing Activities		(68,868)	-	70,794
Net increase/(decrease) in cash and cash equivalents		(91,556)	(299,725)	96,451
Cash and cash equivalents at the beginning of the year	12	1,803,587	1,994,427	1,707,136
Cash and cash equivalents at the end of the year	12	1,712,031	1,694,702	1,803,587

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Blind and Low Vision Education Network NZ

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Blind and Low Vision Education Network NZ (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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 18.

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 15.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements to Crown Owned Assets	5-40 years
Furniture and Equipment	10-15 years
Information and Communication	4-5 years
Motor vehicles	5 years
Textbooks	3 years
Library Resources	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received 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.

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

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) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

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

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.

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

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 at the start of the year.

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational grants	1,178,087	1,057,223	1,139,337
MOE Residential grant	1,881,788	1,881,785	1,852,153
MOE Resource Teachers of Vision Impairment grant	1,483,993	1,483,991	1,467,195
MOE Vision & Sensory Resource Centre grant	874,226	874,224	864,330
MOE Teachers salaries grant	12,189,310	11,200,000	11,462,368
Special Education Grants/ORS	1,031,979	831,725	757,834
MOE Document of Accountability Board Support	16,270	16,268	16,449
MOE Document of Accountability Assessment/Training	849,106	849,105	835,732
Regional Specialist Services	1,236,725	1,236,728	1,195,419
Use of land and buildings grant	1,501,782	2,140,692	2,461,796
Other government grants	599,495	545,810	758,199
	<u>22,842,761</u>	<u>22,117,551</u>	<u>22,810,812</u>

3 Local Fundraising

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<i>Revenue</i>			
Donations & Bequests	275	0	31,164
Fundraising & Community Grants	38,831	41,500	54,221
Fees for Extra Curricular Activities	6,588	6,000	6,550
Trading	200,494	108,300	170,860
	<u>246,188</u>	<u>155,800</u>	<u>262,795</u>
<i>Expenses</i>			
Fundraising and Community Grant Costs	238	20,000	0
Trading	113,472	108,300	51,300
	<u>113,710</u>	<u>128,300</u>	<u>51,300</u>
<i>Net Surplus for the year Locally raised funds</i>	<u>132,478</u>	<u>27,500</u>	<u>211,495</u>

4 Learning Resources - Day School

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	39,288	56,257	42,770
Equipment repairs	4,940	8,000	7,724
Employee benefits - salaries	12,186,694	11,449,568	11,431,026
Staff development	19,714	25,250	6,199
	<u>12,250,636</u>	<u>11,539,075</u>	<u>11,487,719</u>

5 Learning Resources - ORS

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	202,818	332,691	235,259
Equipment repairs	4,171	1,000	2,398
Employee benefits - salaries	603,132	550,957	538,565
Staff development	2,514	1,000	0
	<u>812,635</u>	<u>885,648</u>	<u>776,222</u>

6 Learning Resources - Residential

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	181,207	303,952	169,655
Equipment repairs	3,249	2,200	2,480
Employee benefits - salaries	932,169	1,132,034	905,911
Staff development	18,650	29,406	10,326
	<u>1,135,275</u>	<u>1,467,592</u>	<u>1,088,372</u>

7 Learning Resources - National Services

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	1,186,557	1,723,014	1,305,837
Equipment repairs	5,294	9,450	5,643
Employee benefits - salaries	1,955,526	2,307,460	1,782,177
Staff development	587,887	527,870	553,028
	<u>3,735,264</u>	<u>4,567,794</u>	<u>3,646,685</u>

8 Learning Resources - Vision Resource Centres

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	4,452	7,600	2,993
Employee benefits - salaries	3,763	2,688	3,657
Staff development	153	400	43
	<u>8,368</u>	<u>10,688</u>	<u>6,693</u>

9 Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fees	11,243	10,400	10,038
Board of Trustees fees	7,742	12,000	9,530
Board of Trustees expenses	32,958	41,059	45,938
Communication	493,901	602,647	520,555
Consumables	7,107	9,000	11,146
Operating Leases	149	996	10,796
Legal Fees	206	2,000	1,648
Other	142,292	134,513	137,086
Employee benefits - salaries	439,409	474,904	436,875
Insurance	3,936	4,281	4,230
Service providers, Contractors, and Consultancy	<u>35,392</u>	<u>36,500</u>	<u>33,782</u>
	1,174,335	1,328,300	1,221,624

10 Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	33,863	38,200	37,819
Cyclical Maintenance Expense	8,150	16,882	98,827
Grounds	3,804	7,000	5,202
Heat, Light and Water	134,156	197,675	192,268
Rates	5,916	12,000	10,672
Repairs and Maintenance	72,856	62,718	47,381
Use of Land and Buildings	1,501,782	2,140,692	2,461,796
Security	9,568	8,000	8,422
Employee Benefits - Salaries	234,856	256,942	218,117
Property Rental	<u>4,381</u>	<u>-</u>	<u>4,579</u>
	2,009,332	2,740,109	3,085,083

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

11 Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash on hand	2,163	1,000	3,935
Bank Current account	1,153,328	1,193,702	755,271
Bank Call account	556,540	500,000	1,044,381
Short-term bank deposits with a maturity of three months or less	-	-	-
Net cash and cash equivalents for cashflow statement	<u>1,712,031</u>	<u>1,694,702</u>	<u>1,803,587</u>

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

Of the \$1,712,031 in the School's funds, \$616,207 is held on behalf of Homai Special Funds (2020: \$616,207)

12 Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Debtors	7,699	150,566	244,666
Receivables from the Ministry of Education	41,897	46,922	44,682
Interest accrued	15,664	40,123	17,046
Staffing Banking underusage	152,275	320,917	105,642
Teacher salaries grant	<u>1,041,272</u>	<u>801,604</u>	<u>948,096</u>
	<u>1,258,807</u>	<u>1,360,132</u>	<u>1,360,132</u>
Receivables from Exchange transactions	15,664	40,123	17,046
Receivables from non-exchange transactions	<u>1,243,143</u>	<u>1,320,009</u>	<u>1,343,086</u>
	<u>1,258,807</u>	<u>1,360,132</u>	<u>1,360,132</u>

13 Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Assessment Stock	3,585	3,585	3,585

14 Investments

The school's investment activities are classified as follows

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Assets			
Short-term bank deposits with maturities greater than three months and no greater than one year.	7,528,032	5,007,766	10,007,766

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2021.

15 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Building improvements	1,010,569	-	-	-	(69,020)	941,549
Furniture and equipment	1,171,000	195,212	(6,514)	-	(248,133)	1,111,565
Information and communication technology	549,944	238,003	(8,166)	-	(177,446)	602,335
Leased assets	94,411	154,377	-	-	(92,159)	156,629
Motor Vehicles	18,646	-	(2,100)	-	(5,604)	10,942
Swimming Pool Development	1,169,865	3,747,368	-	-	-	4,917,233
Balance at 31 December 2021	4,014,435	4,334,960	(16,780)	-	(592,362)	7,740,253

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements	1,395,351	(453,802)	941,549	1,395,351	(384,782)	1,010,569
Furniture and equipment	3,477,712	(2,366,146)	1,111,566	3,321,693	(2,150,693)	1,171,000
Information and communication technology	1,318,914	(716,579)	602,335	1,209,425	(659,481)	549,944
Leased Assets	281,794	(125,165)	156,629	279,705	(185,294)	94,411
Motor Vehicles	3,913	7,029	10,942	64,697	(46,051)	18,646
Swimming Pool Development	4,917,232	-	4,917,232	1,169,865	-	1,169,865
Balance at 31 December	11,394,916	(3,654,663)	7,740,253	7,440,736	(3,426,301)	4,014,435

The net carrying value of equipment held under a finance lease is \$156,629 (2020: \$94,411)

The school is undertaking an upgrade of the swimming pool building and hoist equipment. This project is fully funded by the school, was still a work in progress as at 31 December 2021 and is not currently being depreciated.

16 Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operating Creditors	76,634	258,701	258,701
Accruals	8,743	8,038	8,038
Creditors and Accruals for PPE items	-	-	-
Employee benefits - salaries accrual	1,041,272	948,096	948,096
Employee benefits - leave accrual	148,282	110,929	110,929
	1,274,931	1,325,764	1,325,764
Payable for exchange transactions	85,377	266,739	266,739
Payables for non-exchange transactions - other	1,189,554	1,059,025	1,059,025
	1,274,931	1,325,764	1,325,764

The carrying value of payables approximates their fair value.

17 Revenue received in advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Doherty Fund	97	-	97
Other fees received in advance	54,685	118,173	118,076
	<u>54,782</u>	<u>118,173</u>	<u>118,173</u>

18 Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision as the start of the year	192,445	51,960	150,118
Increase to the provision during the year	48,171	16,882	98,827
Adjustment to the provision	(40,021)	-	-
Use of the provision during the year	-	-	(56,500)
Provision as the end of the year	<u>200,595</u>	<u>68,842</u>	<u>192,445</u>
Cyclical maintenance - Current	195,159	192,445	192,445
Cyclical maintenance - Term	5,436	-	-
	<u>200,595</u>	<u>192,445</u>	<u>192,445</u>

19 Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	71,642	68,842	68,842
Later than One Year and no Later than Five Years	99,553	44,721	44,721
Later than Five Years	-	-	-
	<u>171,195</u>	<u>113,563</u>	<u>113,563</u>

20 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.
(2020: Nil).

Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP - Titoki Upgrade	229492	-	20,000	29,275	-
					(9,275)
Totals	<u>-</u>	<u>20,000</u>	<u>29,275</u>	<u>-</u>	<u>(9,275)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(9,275)
	<u>(9,275)</u>

21 Related Party Transactions

(2020: In 2020 the net assets of the Homai Early Childhood Centre Education Trust were transferred to BLENNZ in line with the requirements of the Trust Deed. The transfer consisted of the net book value of Property, Plant and equipment of \$142,018 as at 1 January 2020 and cash assets of \$278,211, totalling \$420,229. Of the funds transferred, \$10,571 has been used in 2020 specifically for the purpose of the BLENNZ Early Learning Service).

The school is an entity controlled by 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.

22 Remuneration

Key management personnel compensation

Key management personnel of the school include all trustees of the board, principal, deputy principals and head of departments

	2021	2020
	Actual	Actual
	\$	\$
<i>Board members</i>		
Remuneration	7,742	9,530
<i>Leadership team</i>		
Remuneration	506,901	495,060
Full-time equivalent members	4.00	3.37
	4.14	3.52
	<u>514,643</u>	<u>504,590</u>

The full time equivalent of Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and other short term employee benefits:		
Salary and other payments	170 - 180	170 - 180
Benefits and other emoluments	0 - 5	0 - 10
Termination benefits	-	-

Other Employees

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

Remuneration	2021	2020
\$000	FTE number	FTE number
100-110	12	12
110-120	5	1
120-130	1	1
	<u>18</u>	<u>14</u>

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

23 Compensation and other Benefits upon leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was as follows:

	2021 Actual	2020 Actual
Total value	-	-
Number of people	-	-

24 Contingencies

There were no contingent assets or liabilities as at 31 December 2021. (2020:Nil)

Holidays Act Compliance – schools payroll

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

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

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

25 Commitments

(a) Capital Commitments

The school has committed to spend \$1.35m in 2022 on the upgrade of the swimming pool building and hoist equipment. The Ministry has approved funding for this project.

(Capital commitments at 31 December 2020: The school has committed to spend \$4.5m in 2021 on the upgrade of the swimming pool building and hoist equipment. The Ministry has approved funding for this project.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments as 31 December 2020: nil)

26 Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and cash equivalents	1,712,031	1,694,702	1,803,587
Receivables	1,258,807	1,360,132	1,360,132
Investments - Term deposits	7,528,032	5,007,766	10,007,766
Total Cash and Receivables	<u>10,498,870</u>	<u>8,062,600</u>	<u>13,171,485</u>

Financial liabilities measured at amortised cost

Payables	1,274,931	1,325,764	1,325,764
Finance leases	171,195	113,563	113,563
Total financial liabilities measured at amortised cost	<u>1,446,126</u>	<u>1,439,327</u>	<u>1,439,327</u>

27 Events after balance date

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

28 COVID 19 Pandemic on going implications

Impact of Covid-19

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

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Independent Auditor's Report

To the Readers of Blind and Low Vision Education's Network NZ Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Blind and Low Vision Education Network NZ (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 24 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

ACCOUNTANTS & ADVISORS

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William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, 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.



Darren Wright
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand



BLIND AND LOW VISION EDUCATION NETWORK

**KIWISPORTS FUNDING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Kiwisports is a Government funding initiative to support students' participation in organised sports.

In 2021 the school received \$2207 (excluding GST) in Kiwisport funds.

\$2107 was spent on blackboards and outdoor mirrors for the Outdoor Learning Environment, bean bags, active trays, stands and covers.

2021 Statement of Variance (Full) on the Annual Plan Goals

Strategic Objectives

Key: Achieved, Not Achieved, Progressing

Making a difference:

Objective	Who	Objective	Outcome
1. School Team	Senior Manager School	To enhance engagement and agency in the IEP/ITP process the school team will trial and evaluate a revised IEP/ITP process and document.	Achieved revision. Parent feedback 2022 The school team have trialed IEP/ITP formats and processes, to better enhance IEP/ITP meetings and outcomes for ākonga / whānau. With the arrival of the new Coordinator School, Term 2, 2021 further review and adaptation took place, where both syndicates were involved in the process. Term 3 prior to lockdown saw an adapted format starting to be trialed with whānau at IEP/ITP meetings. Work is continuing in streamlining 3 key goals; in learning and visual/tactile skill development. Whānau consultation now deferred until on-site 2022.
2. National Teams	Coordinators National Service Strands BELS DOM NAS Residential	National teams: to explore and develop a seamless approach to data collection and reporting across the national services that provides evidence which informs learner outcomes.	Achieved The co-ordinators, alongside admin supports explored the possibility of surveying using 1 survey across strands for learners using more than 1 service. There was not enough commonality to make this viable. Co-ordinators are looking at their individual strand and refining for 2022 in light of the 2020-2021 work.

Objective	Who	Objective	Outcome
3. Regional Team	VRC Coordinators	From the regional data collected in 2020 on 'how we make a difference', the VRC coordinators will explore the themes to identify the approaches and tools currently in use that reflects evidence-based practice. The purpose of this is to establish what is in place and what is required for a comprehensive approach across our regional teams.	<p>Achieved</p> <p>We have developed 8 themes across the network about how we make a difference. We have started to develop an overarching statement for each of these themes as well as evidence of what it would look like for ākonga and whānau. We need to share these across the teams and workshop the 'so what' factor. We are also thinking that this information should feed into the Job description and also does it need to feed into the BLENNZ Curriculum.</p> <p>We have collated information around assistive technology and how it is being applied for and by whom. We will restructure this information in a more cohesive way to collect data, we will do this at the beginning of 2022.</p>

Transition – School and Regional

Objective	Who	Objective	Outcome
1. School	Coordinator School and Residential Coordinator	Year 9 ākonga, where BLENNZ is the primary provider, will be offered the opportunity to participate in an initial conversation around transition supported either by the classroom RTV at Homai School or their itinerant RTV. This will be carried out using the Initial Transition Conversation (ITC) resource.	<p>Achieved</p> <p>The resource has been completed has been presented to the school at a staff meeting. As the Homai Campus has been shut since August we were unable to begin using the resource with ākonga onsite but this is planned for 2022.</p> <p>The resource has also been presented via zoom in staff meetings to regional VRCs and once all VRCs</p>

Objective	Who	Objective	Outcome
			<p>have had an opportunity to see the resource it will be uploaded to The Hub for use.</p> <p>In 2022 there will be an Initial Conversation Immersion for Year 9 ORS Vision Only ākonga and their RTV to attend to further support the use of the resource</p>
Regions	Residential Coordinator & Regional Coordinator	To implement the first year of the revised residential transition programme that emerged from the 2019 SPRINT which includes a termly focus for rangatahi in the transition process.	<p>Achieved</p> <p>The Residential Transition revised programme is fully implemented and each term has focus area. After trialling, these have been moved around to meet the needs of ākonga. The year now begins with Let's Get Out and About – with a focus on DOM and developing independence in travel and then continues with, Let's focus on Finance, Let's work on Daily Living Skills and finally Let's think about Life after BLENNZ. The Transition Teaching team and the Youth Worker team work seamlessly across both the Titoki and Whare Nikau settings to provide an interesting and challenging programme. The team reflect regularly and adapt the programme to meet learner need as the cohort change each year</p>
2. Curricula Days	Residential Coordinator	Secondary ākonga and/or whānau where BLENNZ is the primary provider will be offered Future Focussed Curricula day/s by a range of BLENNZ regional teams	<p>Achieved</p> <p>Many Visual Resource Centres are now providing Transition Focussed curricular days and with the implementation of the Transition Conversation Resource the number of these should continue to grow.</p>

Objective	Who	Objective	Outcome
3 BLVNZ – PSP	Residential Coordinator and BLVNZ Representative	Ākonga in the last year of school (e.g. Yr 13) will be offered the opportunity to connect with the Blind Low Vision NZ Primary Service Provider (PSP) to discuss what adult services may be helpful to them.	Partially Achieved Three zooms were undertaken with the BLVNZ Regional PSP Managers and then each VRC was encouraged to reach out to their local team to make contact. The results of this partnering has been variable as there still seems to be confusion across the differing regions with the BLVNZ staff and their roles with BLENNZ ākonga.

Wellbeing - Resilience

Objective	Who	Objective	Outcome
1.	Coordinator VRC	To gather the voices of BLENNZ ākonga and past students voices, informing our understanding of resilience and what makes a positive difference for ākonga. By creating a collection of life/school experiences and reflections about the development of resilience during schooling from past students and adults from the VI community	Progressing A document outlining the need for resilience, with guiding conversation questions, has been developed and shared with the itinerant RTV staff. Videos have been recorded and uploaded to their VRC space. COVID has had a significant impact on getting these, especially from ākonga in the North Island. This is a resource bank that I see continuing to be added to over time, especially using the example of resilience through lockdowns.
2.	Coordinator VRC	To raise awareness of BLENNZ teaching team of the range of approaches and tools that may be utilised within centres and schools across Aotearoa. This will be achieved by:	Achieved and ongoing The Wellbeing space in the Hub has information about various programmes being used in schools. RTV are sharing new programmes and resources as

Objective	Who	Objective	Outcome
		<ul style="list-style-type: none"> Gathering information from all VRCs and School of wellbeing initiatives being used in regions Providing access to a collection of wellbeing initiatives through The Hub 	<p>they come across them in schools, and this information is being added to the space. Several newly developed resources have been identified specific to wellbeing as a direct result of the pandemic, and these have been shared, both in the Wellbeing space and directly with staff through Yammer and emails.</p>
3.	Senior Manager School	<p>To capture ākonga voice and their progress in particular areas of learning, through the Social Emotional and Mental Health (SEMH) App linked with Evidence for Learning programme (conventional curriculum). Engagement 4 Learning – Adapted Curriculum Key Competencies). This will involve a wider range of ākonga throughout the school, with a particular focus on ākonga at James Cook demonstrating the link between ākonga voice and independence in learning embedding SEMH.</p>	<p>Achieved and Ongoing</p> <p>The Junior area of the school have focussed on utilising Engagements4Learning strategies to determine ākonga engagement and connection with preferred mediums, resources, materials, people and environments. These observations informed next steps in programme planning. The Senior area of the school developed a new programme W.H.A.I.O.R.A being more tailored to growing resilience and requisite skills in communication, empathy and taking responsibility individually and collectively. This was a direct follow on from SEMH which then with the onset of Covid / Lockdown also incorporated a more targeted social/emotional resilience focus including IT etiquette. Kaiako continue to group this cohort with positive resilience building with has been an imperative during lockdown.</p>
4.	Coordinator VRC	<p>To identify approaches and programmes that will be appropriate for the BLENNZ network to develop consistent practice in BLENNZ to enhance wellbeing for ākonga, whānau and all BLENNZ staff.</p>	<p>Achieved</p> <p>In looking at the various programmes available it has been identified that the uniqueness of BLENNZ contributes to developing something a bit more</p>

Objective	Who	Objective	Outcome
			bespoke. Two pieces of work have been identified moving forward – one specific to staff wellbeing and culture, and the other to develop a teaching resource strand of the expanded core curriculum with a focus on self-determination.

Operational Goals

Partnerships/Organisational Relationships

Objective	Who	Objective	Outcome
<p>1 Enhance the Culture</p>	<p>Coordinator DOM and Director What it Takes on behalf of leadership team which includes Principal Senior Managers Coordinators</p>	<p>To enhance the culture of our organisation by making explicit the way in which we partner with ākonga, whānau and our colleagues internally and externally.</p>	<p>Achieved</p> <p>Exploration phase extended longer than intended but produced a significant depth and range of quantitative and qualitative data. Themes and noticings were gathered by WIT and VRC co-ord. Due to COVID DOM co-Ordinator was unable to support some of the activities. A comprehensive power point presentation was developed from the theming and has been shared with leadership and presented to SM. Final feedback requested and sharing occurred 11 Nov with leadership team, with executive summary for board developed based on the leadership final conversations 11 Nov.</p> <p>The work can be seen as capturing the journey of partnering in BLENNZ over the last 3 years as well as a snapshot of where we currently are at, what has begun to embed for us and what are possible next</p>

Objective	Who	Objective	Outcome
2. Deafblind	Coord VRC Snr Tchr NAS Involved: Coord BELS	Massey University – to provide a 2 credit (20hr) module on Deafblindness + be available to help facilitation. Also continue strong connection and partnership with Blind and Low Vision (BLV), Deaf & Hard of Hearing (DHH) and Early Intervention (EI) endorsements.	<p>steps. There is further refinement toward a clear framework needed.</p> <p>Achieved</p> <p>The 2cr (20hr) Deafblind Module for the Blind Low Vision (BLV) Massey University endorsement has been curated, completed and sent to Nicola McDowell, Coordinator of BLV specialist programme, for review.</p> <p>In addition: on the 22 March, a ZOOM meeting took place between several key Massey University coordinators of the specialist teacher programmes: Early Intervention (EI), Deaf/Hard of Hearing (DHH), Complex Education Needs (CEN), and BLV.</p> <p>Achieved (AODC) / Progressing (KTR)</p>
3. Deafblind	Coord VRC Snr Tchr NAS Involved: Coord BELS	Establish connections and move towards partnering with MoE's Advisors on Deaf Children (AoDC) and Ko Taku Reo (KTR)	<ul style="list-style-type: none"> • Opportunity to share BLENZ Deafblind inquiry and strategic plan at the Deafblind Association Seminar held in Auckland (Jan 2021) "that they can go out into the world and handle it" (Deafblind Assoc member) • Continued connection with MOE/AoDC (Napier and Christchurch presentations): what we have done to document deafblind BLENZ learners' hearing status; what is possible for AoDC documenting Deaf and Hard of Hearing vision status • Face-to-face meetings with Senior Management at Ko Taku Reo to establish connections based on DB Strategic Framework

Objective	Who	Objective	Outcome
			<ul style="list-style-type: none"> Participants in the on-going Deafblind Children's working group chaired by Able Australia On-going support as key informants for student enrolled in the U of A Master of Public Health Research Thesis: Experiences of New Zealanders with Dual Sensory Loss during the COVID-19 Pandemic Saul's connection with Kāpō Māori – welcome and kōrero term 3 2021. Deafblind Hui at BLENNZ Homai Campus (Wide representation – Education, *clinical, MoE and Ko Taku Reo some RTD and Leadership representative Paul Scammell – head of integrated services) Blind and Low Vision NZ – filmed kōrero around deafblind services at BLENNZ and deafblindness (well received and utilized by their staff)

Property

In 2021 BLENNZ will take the lead in progressing any outstanding matters, keeping MOE and Ko Taku Reo informed and collaborating as appropriate to achieve a positive outcome.

Objective	Who	Objective	Progress / Outcome
1. POA – Host Schools	Principal	BLENNZ will, by the end of 2021, have up to date Property Occupancy Agreements in place with each of its host schools, this will be	<p>Progressing MOE now taking responsibility</p> <p>Limited progress due to lack of response from Ministry of Education both nationally and regionally. BLENNZ</p>

Objective	Who	Objective	Progress / Outcome
		achieved by working in partnership with both National MOE and Regional Property advisors.	has collated the current status of such agreements and continues to be proactive in seeking a way forward. Minimal progress has occurred in partnering with Ko Taku Reo in this matter due to ongoing difficulties in achieving responses from this sensory school re property matters. The reinstatement of a national body to consider a Sensory Works Programme has been agreed and an initial meeting has taken place. An MOE staff member has been assigned to take responsibility for progressing and aligning all POA. MOE are now taking responsibility. BLENNZ is well placed to work with them and Have good records as a starting point.
2. 10 Year Property Plan	Principal SM Admin	Initiate meeting with MOE Property Adviser to receive information on process to be undertaken	Achieved Meetings held with MOE Property. BLENNZ Homai Campus has been included in the list of schools requiring 10YPP in 2022.
3. Titoki	Principal	BLENNZ will continue to seek from the Ministry of Education, approval and release of funds from the School Investment Package to commence the upgrading of the Titoki building on the Homai Campus.	Achieved Approval has been sought from Ministry of Education and they have confirmed he work meets the criteria. Upgrading of Titoki building is currently out for tender. Transfer of resourcing will be formally requested this month as soon as next step agreed with BOT.
4. POA Homai Campus	Principal	BLENNZ will work with the Ministry of Education in terms of the provision of a completed Property Occupancy Agreement (POA) for the Homai Campus that outlines both	Progressing – Awaiting MOE Ministry of Education has worked with BLENNZ and BLVNZ to finalise boundaries.

Objective	Who	Objective	Progress / Outcome
		the lease and boundary responsibilities of BLENNZ.	Still awaiting POA from MOE.
5. Homai Campus Pool	Project Team	By the end of 2021 the rebuild of the Homai Campus pool building will have been completed.	Progressing The completion of the pool has been delayed slightly due to COVID lockdowns, however it is progressing well and the expected completion date is now early February 2022. Once the pool has been completed the final work on the parking and landscaping/paths will be completed. The latter is expected to take approximately 4 weeks.

Staff Capability Building

Objective	Who	Objective	Outcome
1. Literacy – Early Learning	Senior Manager School, Coordinator School	The focus of the school will be to build staff competency and confidence in literacy for all ākonga in the school.	Achieved / Ongoing Literacy knowledge has been a positive focus across the school during 2021. The success in getting Ruth Foulkes through the MoE funded Literacy Initiative. This has seen great benefits to enhancing kaiako inquiry in how ākonga engage in literacy across the school. Term 3 and 4 have been more difficult with no face to face input for kaiako / ākonga form Ruth but late in term 4 we have facilitated a Junior School Zoom and an Senior School Zoom which enabled kaiako to reflect, and get curious about how ākonga respond / engage in a range of literacy activities through viewing video clips of ākonga engaging in literacy in class. Ruth's contract

Objective	Who	Objective	Outcome
<p>2. Literacy – 5-12 Yrs</p>	<p>Coordinator VRC (Coms) and SMT A&T</p>	<p>Region. The focus nationally will be to build staff competency and competence in literacy 5– 12 year olds.</p>	<p>will continue into 2022, with an opportunity for us to apply for more hours early in 2022.</p> <p>Achieved / Ongoing</p> <p>We have rolled out a half day workshop across the regions on Early Literacy this was to ensure everyone had an understanding of what is need in early literacy. We have also relooked at how we gather data in this area for our 5-12 cohort and we are gathering data about where they are under the Literacy learning progressions</p>
<p>3 LEGO</p>	<p>Coord VRC (COMS and SMT A&T Identified RTVs</p>	<p>To implement The Lego Foundation Braille Bricks Programme as a play based conceptual tool to support braille competence for ākonga aged 4 and upwards across the network.</p>	<p>Achieved / Ongoing</p> <p>We have shared the LEGO Braille bricks at all regional days we assigned over 60 set of Braille LEGO. We had 70 RTV's and DOMs sign up for and completed the 4 LEGO Braille Bricks workshops to be able to work alongside ākonga with LEGO Braille Bricks. RTV's and DOMs have been given another opportunity to engage with the pedagogy behind the LEGO braille bricks by completed 8 online Moodle workshops through the LEGO Braille foundation</p>
<p>4 Complex additional needs</p>	<p>Coord NAS in conjunction with Coords School, BELS & VRC</p>	<p>Building on the data gained from the 2020 survey of the BLENNZ teaching team, the focus is now to target RTVs who are working with learners with complex additional learning needs to build competency in sensory assessment, towards access to learning.</p>	<p>Progressing</p> <p>This work was severely impacted by Auckland lockdown and COVID restrictions (two workshops having to be cancelled and inability to travel to a VRC to trial any plan). However, there has been specific information gathered around the strengths and needs in each centre, discussions with the Coordinator School and BELS have started, and the vision assessment</p>

Objective	Who	Objective	Outcome
<p>5 Mathematics</p>	<p>Coord VRC (Coms) NZCER Consultant Coordinator School Senior Manager School and School Senior Leadership Team</p>	<p>To develop competence in assessment and reporting of Maths in the NZ Curriculum context in all areas for 5-12 year olds and for all ākonga in the school</p>	<p>aspect is completed and ready to roll out in 2022. A group of interested RTV is being formed for 2022, with the purpose of developing a draft definition for feedback/contribution from the wider network. As the data we have currently is not as accurate or detailed as is necessary (due no specific definition of this group of learners), the outcome is that a very clear definition needs to be established (goal for 2022). This will allow data currently in eTap to be updated to ensure that accurate data can be sought and used more readily. Resources continue to be developed and compiled and a framework for sharing this information is in progress.</p> <p>Achieved</p> <p>This is our third year collecting and collating data. The Maths Ninjas opted to collate the data themselves and place it on Etap we will then be able to compare the results of this data across the 3 years. For the regional team this has now become Business as usual.</p> <p>The school again benefitted from the input of the Math facilitator in for a session in term 1 and 2. We are looking forward to some more input during 2022, where our new school team will benefit from this input.</p>
<p>6. Mathematics</p>	<p>Coms) NZCER Consultant Coordinator School</p>	<p>To develop the skillset required so that all RTV's ensure that NZC Mathematics is accessible for the VO ORS learners in the 5-12 year old cohort and all ākonga in the school.</p>	<p>Progressing</p> <p>The small cohort of ākonga within the school in this age band accessing the NZC is very small and not specifically at age-appropriate level in all aspects of mathematics. We look forward to more input with this</p>

Objective	Who	Objective	Outcome
	Senior Manager School and Senior Leadership Team		cohort in 2022 who in the main will be in our new satellites at Tamaoho and Scott Point
7. Deafblindness	Coord VRC Snr Teacher NAS	To develop confidence and competence across National strands, Regional (RTV), Local (Homai school) by providing professional learning and development in areas of essential expertise that is required for staff in respect to deafblindness.	<p>Achieved</p> <ul style="list-style-type: none"> • Third year of data collection: deafblind population per VRC and across the network, ages across the network, educational settings, types of prescribed hearing devices, sensory channels for access and learning, and ORS Funding: Need Level. *Managers now have the autonomy to control their data (term 2 annual drag off into G drive from collaborative space) • Regional Days workshop based on data: Hearing aids and Audiograms (this unlocked understanding and RTVs/VRCs gained confidence = more deafblind students identified, a more accurate data picture. • Deafblind Hui at BLENNZ Homai Campus (thankfully prior to delta environment) Upper North Island RTVs attended. • Increased use of the dedicated deafblind email address for Deafblind Services • Individual support (bespoke communication) to RTVs who are engaged with BLENNZ DB learners who are supported primarily through Deaf and Hard of Hearing support services (MOE/AoDC and Ko Taku Reo)

Objective	Who	Objective	Outcome
			<ul style="list-style-type: none"> Discussions with RTVs who are undertaking the BLV Post-grad course with a specific inquiries into supporting learners with deafblindness (interview for a student – as an artefact) Discussions with RTVs on hearing devices, particularly cochlear implants and combined vision and hearing access and learning issues Deafblind SharePoint went live at end of Term Renewed BLAF with clinical/functional hearing section incorporated (appropriates service delivery).

Systems / Resources

Objective	Who	Objective	Progress / Outcome
1. Authorised Entity	Coord VRC (COMS) Karen Gilligan Debra Walker Neil Jarvis	To ensure all relevant staff understand their roles and responsibilities as being part of an Authorised Entity and have systems and policies in place to ensure these are met.	Achieved We have developed a system and a process that we are undertaking our role as an authorised entity properly and that has now been super seeded by the Marrakesh treaty. We have developed systems and process that uphold our responsibilities as part of this process. This has been shared with the managers and leadership team.
2. Copyright Processes	All Coords	To embed and uphold Copyright law through BLENNZ Policy and Procedures while ensuring the rights of authors	Achieved We have developed a process that informs publishers of when we are making their work accessible and we have monitoring system that ensures the authors work is protected. We have shared this process with the

Objective	Who	Objective	Progress / Outcome
			<p>managers and Leadership team. We have also had input from Blind Low Vision NZ to ensure our process is on par with theirs.</p>