

# BEACHLANDS SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1224

**Principal:** Anthony Noble-Campbell

**School Address:** 18 Bell Road, Beachlands, Auckland 2018

**School Postal Address:** 18 Bell Road, Beachlands, Auckland 2018

**School Phone:** 09 536 6757

**School Email:** [info@beachlands.school.nz](mailto:info@beachlands.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Natasha Cockerell	Presiding Member	Elected	Dec-23
Anthony Noble-Campbell	Principal	ex Officio	n/a
Stuart Andrewes	Staff Representative	Elected	Sep-22
Justine Jones	Staff Representative	Elected	Sep-25
Andrew Bryson	Member	Elected	Sep-25
Kelly Dixon	Member	Elected	Dec-23
Robert Hales	Member	Elected	Sep-22
Toby Bridge	Member	Elected	Sep-25
Sarah Brooke	Member	Elected	Sep-25
Peter Harries	Member	Casual vacancy	Sep-22
Shannon Bremner	Board Secretary	n/a	n/a

**Accountant / Service Provider:** Edtech Financial Services Ltd

# BEACHLANDS SCHOOL

Annual Report - For the year ended 31 December 2022

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 25	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Beachlands School

## 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.

Toby Bridge

Full Name of Presiding Member

Signed by:  
  
1E094857E42C454...  
Signature of Presiding Member

31 March 2025  
Date:

Lisa Bethune

Full Name of Principal

Signed by:  
  
5A00483A0A5740D...  
Signature of Principal

31 March 2025  
Date:

# Beachlands School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	5,541,631	5,591,941	5,413,520
Locally Raised Funds	3	292,910	218,000	242,009
Interest Income		8,602	4,000	4,267
Gain on Sale of Property, Plant and Equipment		-		
<b>Total Revenue</b>		<b>5,843,143</b>	<b>5,813,941</b>	<b>5,659,796</b>
<b>Expenses</b>				
Locally Raised Funds	3	122,729	30,950	139,538
Learning Resources	4	4,296,391	4,519,195	4,117,244
Administration	5	401,282	347,742	309,908
Finance		3,518	4,500	3,211
Property	6	1,173,262	933,010	1,001,745
Loss on Disposal of Property, Plant and Equipment		380	-	121
		<b>5,997,562</b>	<b>5,835,397</b>	<b>5,571,767</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(154,419)</b>	<b>(21,456)</b>	<b>88,029</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(154,419)</b>	<b>(21,456)</b>	<b>88,029</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# Beachlands School

## 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>		1,710,946	1,678,520	1,609,266
Total comprehensive revenue and expense for the year		(154,419)	(21,456)	88,029
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	13,651
<b>Equity at 31 December</b>		1,558,402	1,657,064	1,710,946

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.

# Beachlands School

## 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	7	158,977	525,351	592,633
Accounts Receivable	8	516,071	297,545	314,392
GST Receivable		3,695	9,040	8,777
Prepayments		25,754	36,590	35,518
Inventories	9	2,282	3,375	3,277
Investments	10	290,147	285,000	285,505
Funds Receivable for Capital Works Projects	16	35,607	-	-
		1,032,533	1,156,901	1,240,102
<b>Current Liabilities</b>				
Accounts Payable	12	416,621	349,930	339,626
Revenue Received in Advance	13	2,905	25,600	24,822
Provision for Cyclical Maintenance	14	14,622	26,600	16,062
Finance Lease Liability	15	23,280	12,751	16,775
Funds held for Capital Works Projects	16	133,002	91,400	107,604
		590,430	506,281	504,889
<b>Working Capital Surplus/(Deficit)</b>		442,103	650,620	735,213
<b>Non-current Assets</b>				
Capital Works in Progress		40,560	-	-
Property, Plant and Equipment	11	1,221,297	1,145,449	1,103,242
		1,261,857	1,145,449	1,103,242
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	118,739	125,805	109,470
Finance Lease Liability	15	26,819	13,200	18,039
		145,558	139,005	127,509
<b>Net Assets</b>		1,558,402	1,657,064	1,710,946
<b>Equity</b>		1,558,402	1,657,064	1,710,946

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

# Beachlands School

## 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		1,270,646	1,149,489	1,195,328
Locally Raised Funds		289,149	218,541	264,809
International Students		1,250	-	
Goods and Services Tax (net)		5,082	(263)	(1,916)
Payments to Employees		(787,832)	(768,840)	(689,053)
Payments to Suppliers		(706,103)	(432,402)	(456,669)
Interest Paid		(3,518)	(4,500)	(3,211)
Interest Received		7,509	3,951	4,143
Net cash from/(to) Operating Activities		76,183	165,976	313,431
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(330,968)	(210,757)	(100,500)
Purchase of Investments		(4,642)	-	(3,541)
Proceeds from Sale of Investments		-	505	
Net cash from/(to) Investing Activities		(335,610)	(210,252)	(104,041)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,875	-	13,651
Finance Lease Payments		(21,305)	(8,863)	(23,441)
Funds Administered on Behalf of Third Parties		(154,799)	(14,143)	28,822
Net cash from/(to) Financing Activities		(174,229)	(23,006)	19,032
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(433,656)</b>	<b>(67,282)</b>	<b>228,422</b>
Cash and cash equivalents at the beginning of the year	7	592,633	592,633	364,211
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>158,977</b>	<b>525,351</b>	<b>592,633</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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 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.



# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### ***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 14.

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

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

#### ***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 15. Future operating lease commitments are disclosed in note 21b.

#### ***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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### 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.

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

#### 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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### **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 items. 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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Board Owned Buildings	10–40 years
Furniture and equipment	3–15 years
Information and communication technology	3-15 years
Motor vehicles	5 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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### **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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available 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 occur.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### **o) Revenue Received in Advance**

Revenue received in advance relates to revenue 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.

#### **p) 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.

#### **q) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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.

#### **r) Financial Instruments**

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

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

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2022

---

#### **s) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **t) Budget Figures**

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

#### **u) Services Received In-kind**

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

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,261,224	1,148,931	1,176,834
Teachers' Salaries Grants	3,431,081	3,768,000	3,477,964
Use of Land and Buildings Grants	835,616	666,010	737,032
Other Government Grants	13,710	9,000	21,690
	<u>5,541,631</u>	<u>5,591,941</u>	<u>5,413,520</u>

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

### 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
<b>Revenue</b>	\$	\$	\$
Donations & Bequests	126,861	125,000	88,938
Fees for Extra Curricular Activities	131,378	73,000	131,147
Trading	25,857	-	19,578
Fundraising & Community Grants	7,564	20,000	2,346
International Student Fees	1,250	-	-
	<u>292,910</u>	<u>218,000</u>	<u>242,009</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	109,355	20,950	116,422
Trading	12,278	-	21,624
Fundraising and Community Grant Costs	1,096	10,000	805
International Student - Other Expenses	-	-	687
	<u>122,729</u>	<u>30,950</u>	<u>139,538</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>170,181</u>	<u>187,050</u>	<u>102,471</u>

During the year the School hosted 1 International student (2021: nil)



# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	61,191	80,295	58,114
Information and Communication Technology	51,648	45,000	51,950
Library Resources	2,622	3,250	2,191
Employee Benefits - Salaries	3,874,079	4,141,450	3,799,462
Staff Development	89,925	80,650	27,512
Depreciation	216,926	168,550	178,015
	<u>4,296,391</u>	<u>4,519,195</u>	<u>4,117,244</u>

### 5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	10,780	8,000	7,700
Board Fees	4,904	2,580	2,910
Communication	5,524	5,550	5,070
Consumables	23,787	16,500	16,294
Operating Lease	26,840	15,000	12,802
Other	24,979	25,600	18,558
Employee Benefits - Salaries	279,120	244,100	222,375
Insurance	16,924	22,000	16,021
Service Providers, Contractors and Consultancy	8,424	8,412	8,178
	<u>401,282</u>	<u>347,742</u>	<u>309,908</u>

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	10,575	12,000	9,962
Consultancy and Contract Services	136,902	118,000	120,036
Cyclical Maintenance Provision	22,751	10,000	16,370
Grounds	32,247	12,000	12,692
Heat, Light and Water	29,924	25,000	24,052
Repairs and Maintenance	37,354	15,000	21,200
Use of Land and Buildings	835,616	666,010	737,032
Employee Benefits - Salaries	67,893	75,000	60,401
	<u>1,173,262</u>	<u>933,010</u>	<u>1,001,745</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. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	158,977	525,351	592,633
Cash and cash equivalents for Statement of Cash Flows	<u>158,977</u>	<u>525,351</u>	<u>592,633</u>

Of the \$158,977 Cash and Cash Equivalents, \$133,002 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	220,261	8,095	7,858
Receivables from the Ministry of Education	-	-	25,575
Interest Receivable	2,694	1,650	1,601
Teacher Salaries Grant Receivable	293,116	287,800	279,358
	<u>516,071</u>	<u>297,545</u>	<u>314,392</u>
Receivables from Exchange Transactions	222,955	9,745	9,459
Receivables from Non-Exchange Transactions	293,116	287,800	304,933
	<u>516,071</u>	<u>297,545</u>	<u>314,392</u>

### 9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	2,282	3,375	3,277
	<u>2,282</u>	<u>3,375</u>	<u>3,277</u>

### 10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	290,147	285,000	285,505
	<u>290,147</u>	<u>285,000</u>	<u>285,505</u>
Total Investments			
	<u>290,147</u>	<u>285,000</u>	<u>285,505</u>

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	660,159	42,152	-	-	(40,089)	<b>662,222</b>
Furniture and Equipment	342,065	166,503	-	-	(90,368)	<b>418,200</b>
Information and Communication Technology	65,509	87,550	-	-	(68,302)	<b>84,757</b>
Leased Assets	26,926	36,590	-	-	(16,821)	<b>46,695</b>
Library Resources	8,583	2,566	(380)	-	(1,346)	<b>9,423</b>
<b>Balance at 31 December 2022</b>	<b>1,103,242</b>	<b>335,361</b>	<b>(380)</b>	<b>-</b>	<b>(216,926)</b>	<b>1,221,297</b>

The net carrying value of computer equipment held under a finance lease is \$46,695 (2021: \$26,926).

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	991,921	(329,699)	<b>662,222</b>	949,769	(289,610)	<b>660,159</b>
Furniture and Equipment	1,207,176	(788,976)	<b>418,200</b>	1,040,674	(698,609)	<b>342,065</b>
Information and Communication Technology	325,959	(241,202)	<b>84,757</b>	238,408	(172,899)	<b>65,509</b>
Leased Assets	105,596	(58,901)	<b>46,695</b>	146,761	(119,835)	<b>26,926</b>
Library Resources	49,406	(39,983)	<b>9,423</b>	49,009	(40,426)	<b>8,583</b>
<b>Balance at 31 December 2022</b>	<b>2,680,058</b>	<b>(1,458,761)</b>	<b>1,221,297</b>	<b>2,424,621</b>	<b>(1,321,379)</b>	<b>1,103,242</b>

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	100,404	42,300	41,026
Accruals	12,090	10,730	10,410
Employee Entitlements - Salaries	304,127	296,900	288,190
	<u>416,621</u>	<u>349,930</u>	<u>339,626</u>
Payables for Exchange Transactions	416,621	349,930	339,626
	<u>416,621</u>	<u>349,930</u>	<u>339,626</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	21,500
Other revenue in Advance	2,905	25,600	3,322
	<u>2,905</u>	<u>25,600</u>	<u>24,822</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	125,532	125,532	109,163
Increase to the Provision During the Year	22,750	26,873	16,369
Use of the Provision During the Year	(14,921)	-	-
Provision at the End of the Year	<u>133,361</u>	<u>152,405</u>	<u>125,532</u>
Cyclical Maintenance - Current	14,622	26,600	16,062
Cyclical Maintenance - Non current	118,739	125,805	109,470
	<u>133,361</u>	<u>152,405</u>	<u>125,532</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

---

### 15. Finance Lease Liability

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	23,530	12,751	18,985
Later than One Year and no Later than Five Years	32,658	13,200	19,799
Future Finance Charges	(6,090)	-	(3,970)
	<u>50,099</u>	<u>25,951</u>	<u>34,814</u>
<b>Represented by</b>			
Finance lease liability - Current	23,280	12,751	16,775
Finance lease liability - Non current	26,819	13,200	18,039
	<u>50,099</u>	<u>25,951</u>	<u>34,814</u>

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA Drainage Upgrade	3,126	10,766	(14,221)	-	(329)
Block 10 LSC Room Conversion	7,953	-	(7,953)	-	-
Block 1 Rood Cladding	5,048	-	(2,250)	-	2,798
SIP Marker Space/Loose Parts	12,106	7,241	(40,543)	-	(21,196)
SIP New Astro Turf Court	79,371	6,880	(86,251)	-	-
5YA Light Fitting Upgrade	-	-	(2,485)	-	(2,485)
SIP - Entry Carpark Landscaping Project	-	44,501	(43,341)	-	1,160
5YA Rms 3-7 AMS Upgrade Project	-	175,252	(60,887)	10,650	125,015
MOE - Entry Landscaping Project	-	-	(38,410)	29,910	(8,500)
5YA Phone System Replacement Project	-	34,551	(37,648)	-	(3,097)
5YA Block 1A Admin Roof Repair Stage 1	-	9,775	(5,746)	-	4,029
Totals	107,604	288,966	(339,735)	40,560	97,395

#### Represented by:

Funds Held on Behalf of the Ministry of Education	133,002
Funds Receivable from the Ministry of Education	(35,607)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA Drainage Upgrade	3,126	-	-	-	3,126
5YA Light Fitting Upgrade	28,471	2,485	(30,956)	-	-
Rms 8 to 10 Roof replacement	(312)	-	(381)	693	-
Cycle track	18,173	7,518	(25,691)	-	-
Pool shed	392	208	(600)	-	-
SIP - Shade Sails/Structure	28,932	19,965	(48,897)	-	-
Block 10 LSC Room Conversion	-	65,052	(57,099)	-	7,953
Block 1 Rood Cladding	-	12,730	(7,682)	-	5,048
SIP Marker Space/Loose Parts	-	65,526	(53,420)	-	12,106
SIP New Astro Turf Court	-	114,330	(34,959)	-	79,371
Totals	78,782	287,814	(259,685)	693	107,604

#### Represented by:

Funds Held on Behalf of the Ministry of Education	107,604
Funds Receivable from the Ministry of Education	-

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

---

### 17. Related Party Transactions

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

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



# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 18. Remuneration

#### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,904	2,910
<i>Leadership Team</i>		
Remuneration	514,587	471,468
Full-time equivalent members	4	4
Total key management personnel remuneration	519,491	474,378

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly and quarterly 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

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2	2
110 - 120	1	-
	3	2

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

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

---

### 19. Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

### 20. 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).

#### 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.

### 21. Commitments

#### (a) Capital Commitments

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

- (a) \$49,446 contract for SIP - Entry Carpark Landscaping Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$8,500 has been spent on the project to date; and
- (b) \$230,225 contract for 5YA RMS 3-7 AMS Project to be completed in 2023, which will be partly be funded by the Ministry of Education. \$175,252 has been received of which \$50,237 has been spent on the project to date.
- (c) \$133,878 contract for 5YA Block 1 Admin Project to be completed in 2023, which will be fully be funded by the Ministry of Education. \$9,775 has been received of which \$5,746 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$133,878)

#### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts.

# Beachlands School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 22. 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	158,977	525,351	592,633
Receivables	516,071	297,545	314,392
Investments - Term	290,147	285,000	285,505
Deposits			
Total Financial assets measured at amortised cost	<u>965,195</u>	<u>1,107,896</u>	<u>1,192,530</u>

#### Financial liabilities measured at amortised cost

Payables	416,621	349,930	339,626
Finance Leases	50,099	25,951	34,814
Total Financial Liabilities Measured at Amortised Cost	<u>466,720</u>	<u>375,881</u>	<u>374,440</u>

### 23. Events After Balance Date

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

### 24. Failure to Comply with Section 87C of the Education Act 1989

The board of trustees were unable to comply with Section 87C of the Education Act 1989. The board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2023 due to delays in the audit process.

## Independent Auditor's Report

### To the readers of Beachlands School's Financial statements For the year ended 31 December 2022

#### RSM Hayes Audit

Level 13, 125 Queen Street,  
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Beachlands School. The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, 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 1 to 25, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 March 2025. 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 of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

The Board of Trustees 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.

## 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 of Trustees is responsible for the other information. The other information includes the analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Beachlands School.

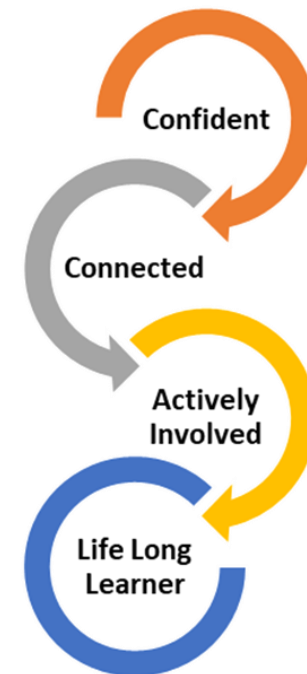
A handwritten signature in black ink, appearing to read 'B. Lyon', with a stylized flourish at the end.

**Brendan Lyon**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



# Beachlands School Analysis of Variance

December 31<sup>st</sup> 2022





The excitement was palpable as schools re-opened in 2022, with the knowledge that the impact of COVID-19 was behind us as our New Zealand Government had reduced a large number of COVID-19 restrictions, particularly within the schooling sector.

To gather and reconnect again as school communities was a wonderful experience and all of our staff and students certainly enjoyed making those connections.

The Ministry of Education's message upon return was centred on Hauora / Wellness and so with this message our school focused on mindfulness through our 'Pause-Breathe-Smile' programme, creating awareness and response to the 'Zones of Regulation', partnering with Nature2Classroom which bases its programmes through creating nature-led learning for healthy, kind and creative kids and we also worked with the Beautification Trust and Curious Kids to provide a week of 'Junk Play' that was outstanding in providing co-operation, collaboration and imaginative play.

However, with the children being away from regular schooling for 2 years, there were times when larger numbers of students struggled to consistently show our FERN behaviours and the discipline for effective learning at school. Lockdown also created a lot of anxiety and uncertainty for children, and these were real challenges to overcome, while at the same time stepping back into learning at school.

Several students also demonstrated more casual and social attitude and behaviours that one might see when out in society that are not conducive for learning at school. At these times, our school used the expertise of our local RTL (Resource Teachers Learning and Behaviour), Ministry of Education Behaviour and Crisis Team, Ministry of Education Psychologists, three councillors from MIT and local police, as we witnessed unacceptable behaviours flowing into our community, e.g. organised fights.

As a school we also added into our instructional teaching approaches with accelerated learning in writing (ALL), maths (AlIM), Reading Recovery, Structured Literacy and Writing Enrichment. All of these interventions saw a lift in progress and achievement of identified learnings and the intention is to continue with these approaches in 2023 and to continue building the capability of all teachers to deliver on these approaches. My thanks to the following staff who led these interventions: Miss Carly Loveridge, Mrs Celeste Sachs (Writing), Miss Natalie Pallesen (Maths), Mrs Karin Vince (Reading Recovery) Mrs Lisa Bethune (Structured Literacy) and Mrs Kylie Biggs (Enrichment).

Our longitudinal data show rates of progress and achievement heading in the right direction with overall positive percentage shifts. It has been challenging to accurately get an overall school average with the children been away from school for so long. However, we are not too far away from our 2019 schoolwide averages which was the last full and uninterrupted school year that can provide a comparison marker.

I wish to thank all our teaching staff for the tremendous efforts that they put into their programmes in 2022 when at times it was very challenging. For example, it became regular practice to split classes because we could not find any relieving teachers and this, at times, extended over days, that as you can imagine then impacted negatively (for several reasons) on our teaching programmes. At these times, our staff displayed great kindness in supporting others and great levels of resilience.

To our Beachlands School Board, Chair/Presider Natasha Cockerell and members Kelly Dixon, Peter Harries, Andrew Bryson, Robert Hales, Stuart Andrewes, Justine Jones, Sarah Brooke and Toby Bridge. Thank you for your leadership during 2022 particularly in your support of staff and student wellness, the completion of building projects (5YA / SIP / New Build) meant that excellent progress was made in all these areas.

Looking ahead to the 2023 school year, I hope as a school we continue to develop/embed effective practices in all areas of our school operation and see continued upwards rates of students' progress and achievement and may the following whakatauki/saying to be experience we all have:

**Happiness is the new rich.  
Inner peace is the new success.  
Health is the new wealth.  
Kindness is the new cool.**



OTJ – Reading	2019		2020			2021			2022		Percentage Shifts Over Time
	Number Of Students	% At & Above	C O V I D - 19  1 Term	Number Of Students	% At & Above	C O V I D - 19  2 Terms	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2021-2022
All Students	671	87%		691	71%		682	67%	683	79%	+12%
All Girls	317	92%		330	76%		322	71%	317	71%	+13%
All Boys	354	84%		361	67%		360	62%	366	75%	+13%
European/Pākehā	434	92%		440	75%		448	70%	436	83%	+13%
Māori	103	76%		93	66%		85	56%	83	63%	+7%
Pasifika	14	93%		18	61%		15	54%	21	48%	-6%
African Origins	45	78%		57	63%		53	63%	54	76%	+13%

OTJ – Writing	2019		2020			2021			2022		Percentage Shifts Over Time
	Number Of Students	% At & Above	C O V I D - 19  1 Term	Number Of Students	% At & Above	C O V I D - 19  2 Terms	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2021 - 2022
All Students	671	79		692	69		680	53%	683	67%	+14%
All Girls	317	89		331	77		321	58%	317	76%	+18%
All Boys	353	70		361	61		359	49%	366	60%	+11%
European/Pākehā	434	82		440	70		448	55%	436	71%	+16%
Māori	103	72		93	64		84	46%	82	51%	+5%
Pasifika	14	86		18	44		15	27%	21	43%	+16%
African Origins	45	60		57	65		53	49%	54	65%	+16%

OTJ – Maths	2019		2020			2021			2022		Percentage Shifts Over Time
	Number Of Students	% At & Above	C O V I D - 19  1 Term	Number Of Students	% At & Above	C O V I D - 19  2 Terms	Number Of Students	% At & Above	Number Of Students	% At & Above	Percentage Shift 2021- 2022
All Students	671	84		691	74		683	61%	685	80%	+19%
All Girls	317	81		329	61		323	54%	317	76%	+22%
All Boys	354	86		362	79		360	68%	368	84%	+16%
European/Pākehā	434	86		441	74		448	63%	436	83%	+20%
Māori	103	75		93	73		86	55%	83	68%	+13%
Pasifika	14	79		18	56		15	33%	21	57%	+24%
African Origins	45	78		57	77		53	64%	54	76%	+23%

OTJ – Reading December	2019 Schoolwide Percentage At & Above = 88%		C O V I D - 19  1 Term ➔	2020 Schoolwide Percentage At & Above = 71%		C O V I D - 19  2 Terms ➔	2021 Schoolwide Percentage At & Above = 67%		2022 Schoolwide Percentage At & Above = 79%		Percentage Shifts Over Time
	Number Of Students	% At & Above		Number Of Students	% At & Above		Number Of Students	% At & Above	Number Of Students	% At & Above	
Year 1	88	100		84	21		84	99%	87	97%	-2%
Year 2	85	88		95	85		83	80%	88	90%	+10%
Year 3	86	84		76	59		92	58%	79	79%	+21%
Year 4	74	88		92	77		87	72%	90	87%	+15%
Year 5	88	90		77	68		91	37%	86	66%	+29%
Year 6	69	81		91	87		82	60%	89	72%	+12%
Year 7	61	67		58	69		77	53%	68	52%	-1%
Year 8	66	85		64	77		59	65%	70	72%	+13%

OTJ – Writing December	2019 Schoolwide Percentage At & Above = 82%		C O V I D - 19  1 Term ➔	2020 Schoolwide Percentage At & Above = 68%		C O V I D - 19  2 Terms ➔	2021 Schoolwide Percentage At & Above = 68%		2022 Schoolwide Percentage At & Above = 68%		Percentage Shifts Over Time
	Number Of Students	% At & Above		Number Of Students	% At & Above		Number Of Students	% At & Above	Number Of Students	% At & Above	
Year 1	88	100		84	82		84	99%	87	98%	-1%
Year 2	85	90		95	91		83	76%	88	87%	+11%
Year 3	86	67		76	56		92	42%	79	68%	+26%
Year 4	74	82		92	63		87	54%	90	83%	+29%
Year 5	88	80		77	53		91	14%	87	47%	+33%
Year 6	69	65		91	76		82	45%	89	58%	+13%
Year 7	61	53		58	40		76	45%	67	33%	-12%
Year 8	66	67		64	48		58	38%	70	47%	+9%

OTJ – Maths December	2019 Schoolwide Percentage At & Above = 85%		C O V I D - 19  1 Term ➔	2020 Schoolwide Percentage At & Above = 74%		C O V I D - 19  2 Terms ➔	2021 Schoolwide Percentage At & Above = 61%		2022 Schoolwide Percentage At & Above = 80		Percentage Shifts Over Time
	Number Of Students	% At & Above		Number Of Students	% At & Above		Number Of Students	% At & Above	Number Of Students	% At & Above	
Year 1	88	90		84	77		84	100%	87	100%	0
Year 2	85	88		95	84		83	78%	88	92%	+14%
Year 3	86	75		76	46		93	40%	79	84%	+44%
Year 4	74	82		92	76		87	47%	89	76%	+29%
Year 5	88	83		77	69		91	41%	87	64%	+23%
Year 6	69	82		91	82		82	69%	89	80%	+11%
Year 7	61	60		58	63		77	45%	69	61%	+16%
Year 8	66	78		64	70		59	59%	71	73%	+14%

**End of Year Accelerated Learning Literacy (ALL) Data Report****Stacey Chesham, Assistant Principal****ALL Teachers: Miss Carly Loveridge & Mrs Celeste Sachs – Years' 3 and 4**

Accelerating Learning in Literacy (ALL) is a short intervention for students who are not meeting expectations in reading or writing. This intervention is a supplementary support to lift student achievement. It is in addition to, and connected with, students' classroom programmes.

Student	Writing	
	Before	After
Student 1	1P	1A
Student 2	1P	2B
Student 3	1P	2B
Student 4	1A	2P
Student 5	1P	2B
Student 6	1P	1A
Student 7	1A	2B
Student 8	1P	2B
Student 9	1P	1A

**Data analysis - Accelerating Student Achievement**

100% of students made progress in writing during this ten week intervention

44% of these students moved 1 sub level in writing during this ten week intervention.

55% of these students moved 2 sub level in writing during this ten week intervention.

70% of these students reached their stand level during this ten week intervention.

**Student Motivation, Engagement and Student Agency**

1. The extra time with students in small group settings allowed them to feel safe and more confident to take risks.
2. Preloading and consolidating skills being taught allows for greater retention from the students allowing them to consolidate new learning and use it successfully.
3. All students were motivated to see their results and they now have an active interest in seeing positive results and are proud of their achievements.

## **Inquiry and Knowledge Building of Teaching Practices**

1. Teacher Modelling, Explaining and Prompting
2. Peer sharing and feedback
3. Dictation to improve working memory
4. Small, consistent teacher sessions with explicit teaching to the specific needs
5. Planning and implementing for a 'double dose' opportunity
6. Planning and implementing for 'pre-loading' to help build confidence and success in the students during class sessions
7. Integration of structured literacy

## **New learning acquired this year**

1. A solid understand of how we can include accelerated practices in regular programmes
2. Learning in Collaborative practice structure and organisation
3. The effectiveness of double dosing and 'just in time' learning
4. The enjoyment that students get from getting extra time with their teachers
5. New stationery for the group makes so much difference
6. Group names and making it fun is vital

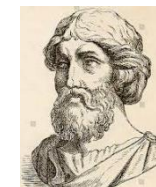
## **Moving forward in 2023**

1. Three other teachers in this team are having a go with new groups of children. Our two ALL teachers have passed on the knowledge we have to these teachers. Everyone is now using some of these tools to better support and accelerate their target learners and all members in the class when working with them.
2. Accelerated groups will be a norm in this team of teachers. The PD, understanding of acceleration, tips and tricks will be part of our staff meetings and will continue to be spread to teachers around the school. ALL and ALiM will continue for next year.

## End of Year Accelerated Learning Maths (ALiM) Data Report

Stacey Chesham, Assistant Principal

ALiM Teacher: Miss Natalie Pallesen – Years' 5 and 6



Accelerating Learning in Maths (ALiM) is a short intervention for students who are not meeting expectations in maths. This intervention is a supplementary support to lift student achievement. It is in addition to, and connected with, students' classroom programmes.

Students	Mathematics	
half of 16 = 8 half of 8 = 4 4 biscuits each	<b>Proportions &amp; Ratios</b>	
	<b>Before</b>	<b>After</b>
Student 1	1A	3B
Student 2	2B	3B
Student 3	1P	3B
Student 4	1A	3B
7 × 3 = 21 21 ÷ 3 = 7	<b>Multiplication &amp; Division</b>	
	<b>Before</b>	<b>After</b>
Student 1	2B	2A
Student 2	2B	2A
Student 3	2B	3B
Student 4	2B	3B
Student 5	2B	3B
Student 6	2B	3B
Student 7	2B	3B
Student 8	2B	4B

### Data analysis - Accelerating Student Achievement

100% of students made progress in maths during this ten week intervention

16% of these students moved 1 sub level in maths during this ten week intervention. 16% moved 3 sub levels and a further 16% moved four sub levels and this movement was outstanding.

50% of these students moved 2 sub level in maths during this ten week intervention.

91% of these students reached their stand level or above during this ten week intervention.

### Student Motivation, Engagement, Challenges and Student Agency

1. Students required help to understand the maths language as well as concepts. Also not understanding what the question was asking was also a barrier to success.
2. While students felt OK or neutral about maths in general, they either lacked resilience when learning was hard or felt defeated when they didn't understand the concept, especially when they thought others were understanding easily.
3. While most students were on track for success with their addition, subtraction, multiplication and division learning, the data showed that in the area of proportions and ratios they had significant misunderstandings that held them back from being successful.

### **New learning acquired this year.**

- 1) Organisation of time within the teaching team so these students could receive additional maths time.
- 2) Including these students in the wider groups as they could be seen by the teacher more often.
- 3) No-excuses, no interruptions. Maths was always taught and these students were always seen.
- 4) Group norms and expectations were established and respected.
- 5) Students become more excited about maths and looked forward to their group teaching each day
- 6) Students saw themselves as successful mathematicians.

### **Moving forward in 2023**

- 1) Continue to consolidate fractions in other areas, for example connecting measurement with fractions.
- 2) Sharing of concept maps and TIP charts with all maths groups
- 3) Strengthen peers in modelling group norms and expectations for all instructional maths groups.

## Writing Enrichment Term 3 2022

“The purpose of gifted education is to enable gifted and talented students to discover and follow their passions - to open doors for them, remove ceilings, and raise expectations by providing an educational experience that strives towards excellence.” MOE 2008. At Beachlands school we intent to offer one day four week enrichment modules. The following are examples of students work at the completion of a writing enrichment module.

<p style="text-align: center;"><b>The Storm Attacks – A description by Alana Strang: Year</b></p> <p>As I speedily slip into my smooth, yellow raincoat and trudge outside, the rain pelts me with what feels like sharp stones.</p> <p>I look into the dark, gloomy sky ad watch has it stabs the ground with bright white lines of energy. I hear the thunder crackling as though it is an evil villain.</p> <p>I step through into the park and the squelching mud erupts from the ground like a volcano seeping into my shoes like hot lava.</p> <p>I run the last steps to the warm cosy library. When I step in my body welcomes the feel of warm luscious air.</p>	<p style="text-align: center;"><b>Dancing Colours by Jamie Wesselink Year 5</b></p> <p>Her beautiful yellow body glows all over the world dropping different orange and red colours behind her.</p> <p>She shines her lovely body all over the ocean making it shine. Everyone loves the bright shimmer that she makes.</p> <p>She makes colours like fire. The colours merge together making a calming sunset.</p> <p>That sunset follows behind her as she travels through the world. She is lucky because her journey around the world never ends.</p>
<p style="text-align: center;"><b>Wind by Abby Coates Year 8</b></p> <p>A playful breeze runs its fingers through my wild overgrown hair, ruffling each strand and flicking it around my head. The cool wind loops itself around my fingers and travels over the rest of my body, keeping me aloft and helping my balance. The atmosphere around me is dead silent apart from the hollow sounding whistle of the wind.</p> <p>The sun dances across the jagged sides of the mountain, beautifying the dull grey mix of rocks and dirt. I stand arms outstretched, teetering slightly as I absorb the wonder that is the world. The sun says its farewell, while it gradually makes room for the moon to fill the sky. The glow that is cast by the setting sun is warm and tingly as it crawls across my skin, nestling into me like a kitten after a long day.</p> <p>Mt toes curl around the tightly weaved fibres that create the rope that fastened to the side of two parallel cliffs many many metres above sea level. The rope barely bends at my weight, despite the fact that I'm full to the brim with freedom. A mighty forest stretches out beneath me, blanketing the ground and guarding all its inhabitants. The trees cover almost every inch of uneven ground on the mountainside, tall and regal they stand, only slightly swaying in the rhythm with the wind.</p> <p>It lives, the wind. I know because it breathes with me, each breath is another change in the world, another leaf that falls, another sail that's filled, another child's kite that lifts off the ground and another bird that takes flight. And with each breathe it takes and releases I know more that it isn't just present by alive. So it trust it, And with a final breath in and out, and one last moment of peace and serenity I relax my whole body and without a word, I feel my feet leave the rope. But I didn't fall. Instead, I feel myself slowly rise up, towards the clouds to finally be where I belong.</p>	
<p><b>Sample of ‘Student Voice’ from this enrichment programme:</b></p> <p>“I loved the writing extension program last term because it allowed creative kids like me to expand their minds with writing into descriptive language and create their own world of whatever they want. It also helped kids make more descriptive wording and make them more confident in their writing. Our stories ended up being really good (possibly excellent) and Mrs Porteous liked mine and I think the others in the group too.”</p> <p>“The reason I liked the enrichment process so much is because: we got to write about things we never would be able to do just in regular writing, and someone other than your classmates and teachers got to see it! I also like the thought of my writing being in a book because then other kids will be able to read it and be interested in it.”</p> <p>“During the period of time I had to write this story, I think my use of language features and vocabulary has really expanded and it really hooks the reader into the piece, I enjoyed writing this piece because I could use my wildest imagination and it was a topic that interests me.”</p> <p>“Some things that I enjoyed about the program was that I got a chance to be free with my writing and to create something that I felt proud of. Another thing was that I had a goal. The writing was to be submitted to a journal so it gave me a reason to really try my best and to have it finished by the deadline. I also liked how the group of us gave each feedback and support. It was fun to be with a group of people who all enjoyed writing as well.”</p>	

# 2022 Target Overview

## Beachlands learner high level overview for our expected curriculum level targets

Based on the analysis of the Overall Teacher Judgements (OTJ's) December 2021, the following cohorts of students achievement displayed disparity when compared to other cohorts.

Teachers have identified strategies they will implement within their programmes that they believe will accelerate the progress and achievement for these targeted cohorts.

### READING TARGETS

Year 4 25/48 students (52% shift at or above expectation)  
 Year 6 23/55 students (41% shift at or above expectation)  
 Year 8 8/23 students (34% shift at or above expectation)

### MATH TARGETS

Year 4 20/50 (40% shift at or above expectation)  
 Year 6 20/43 (47% shift at or above expectation)  
 Year 8 11/27 (41% shift at or above expectation)

Reading

Writing

Math

### WRITING TARGET

Year 4 25/48 (52% shift at or above expectation)  
 Year 6 23/55 (41% shift at or above expectation)  
 Year 8 8/23 (34% shift at or above expectation)

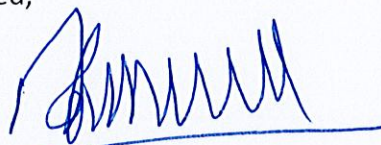
**Everyday Learning & Growing Together - *Me mātau Ra***



## Beachlands School - Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 the school budgeted funding of \$10,325.00 to implement this initiative. The funding was used to purchase sports equipment and employ staff from various sports bodies for functional skills movement programmes.

Signed,

A handwritten signature in blue ink, appearing to read 'Anthony Noble-Campbell', written over a horizontal line.

Anthony Noble-Campbell

Principal

30 MAR 2023