

# BEACHLANDS SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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)

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

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Toby Bridge	Presiding Member	Elected	2026
Anthony Noble-Campbell	Principal ex Officio		
Daniel Mitchell	Parent Representative	Elected	2026
Dianna Staples	Parent Representative	Elected	2026
Sarah Brooke	Parent Representative	Elected	2026
Justine Jones	Staff Representative	Elected	2026
Shannon Bremner	Board Secretary	Appointed	

# BEACHLANDS SCHOOL

## Annual Financial Statements - For the year ended 31 December 2023

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# Beachlands School

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 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:  
  
5A09183A9A5749D  
Signature of Principal

31 March 2025  
Date:

# Beachlands School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,286,580	5,687,130	5,541,631
Locally Raised Funds	3	297,801	227,500	292,910
Interest		30,411	8,000	8,602
<b>Total Revenue</b>		<b>6,614,792</b>	<b>5,922,630</b>	<b>5,843,143</b>
<b>Expense</b>				
Locally Raised Funds	3	125,324	24,800	122,729
Learning Resources	4	4,380,836	4,538,160	4,296,391
Administration	5	357,648	390,668	401,282
Interest		3,744	4,000	3,518
Property	6	1,607,066	948,010	1,173,262
Loss on Disposal of Property, Plant and Equipment		1,145	-	380
<b>Total Expense</b>		<b>6,475,763</b>	<b>5,905,638</b>	<b>5,997,562</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>139,029</b>	<b>16,992</b>	<b>(154,419)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>139,029</b>	<b>16,992</b>	<b>(154,419)</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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,558,402	1,558,402	1,710,946
Total comprehensive revenue and expense for the year		139,029	16,992	(154,419)
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	1,875
<b>Equity at 31 December</b>		1,697,431	1,575,394	1,558,402
Accumulated comprehensive revenue and expense		1,697,431	1,575,394	1,558,402
Reserves		-	-	-
<b>Equity at 31 December</b>		1,697,431	1,575,394	1,558,402

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	508,077	240,820	158,977
Accounts Receivable	8	347,834	541,930	516,071
GST Receivable		11,518	3,880	3,695
Prepayments		24,074	27,050	25,754
Inventories	9	2,094	2,400	2,282
Investments	10	300,839	300,000	290,147
Funds Receivable for Capital Works Projects	16	3,255	-	35,607
		1,197,691	1,116,080	1,032,533
<b>Current Liabilities</b>				
Accounts Payable	12	393,267	437,550	416,621
Revenue Received in Advance	13	40,623	3,000	2,905
Provision for Cyclical Maintenance	14	8,206	36,569	14,622
Finance Lease Liability	15	17,829	17,800	23,280
Funds held for Capital Works Projects	16	19,460	-	133,002
		479,385	494,919	590,430
<b>Working Capital Surplus/(Deficit)</b>		718,306	621,161	442,103
<b>Non-current Assets</b>				
Capital Works in Progress		48,004	-	40,560
Property, Plant and Equipment	11	1,110,233	1,111,297	1,221,297
		1,158,237	1,111,297	1,261,857
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	162,414	138,364	118,739
Finance Lease Liability	15	16,698	18,700	26,819
		179,112	157,064	145,558
<b>Net Assets</b>		1,697,431	1,575,394	1,558,402
<b>Equity</b>		1,697,431	1,575,394	1,558,402

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,426,546	1,253,305	1,270,646
Locally Raised Funds		508,525	176,556	289,149
International Students		-	40,000	1,250
Goods and Services Tax (net)		(7,823)	(185)	5,082
Payments to Employees		(653,118)	(674,461)	(787,832)
Payments to Suppliers		(865,430)	(536,948)	(706,103)
Interest Paid		(3,744)	(4,000)	(3,518)
Interest Received		25,321	7,864	7,509
Net cash from/(to) Operating Activities		430,277	262,131	76,183
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(81,093)	(52,440)	(330,968)
Purchase of Investments		(10,692)	(9,853)	(4,642)
Net cash from/(to) Investing Activities		(91,785)	(62,293)	(335,610)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,875
Finance Lease Payments		(10,716)	(20,599)	(21,305)
Contributions from / (Distributions to) Ministry of Education		21,324	(97,396)	(154,799)
Net cash from/(to) Financing Activities		10,608	(117,995)	(174,229)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>349,100</b>	<b>81,843</b>	<b>(433,656)</b>
Cash and cash equivalents at the beginning of the year	7	158,977	158,977	592,633
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>508,077</b>	<b>240,820</b>	<b>158,977</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

#### 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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



# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### *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 21.

#### *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 2023

#### c) Revenue Recognition

##### **Government Grants**

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

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

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

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

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

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

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

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

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

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

##### **Interest Revenue**

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

#### d) 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.

#### e) 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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **f) 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.

#### **g) Inventories**

Inventories are consumable items held for sale and are 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.

#### **h) 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 material.

#### **i) Property, Plant and Equipment**

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### **Finance Leases**

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

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

**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	3–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**j) Impairment of Property, Plant, and Equipment**

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

**Non cash generating assets**

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

The reversal of an impairment loss is recognised in 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.

**k) 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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **l) 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **m) Revenue Received in Advance**

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

#### **n) 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 Comprehensive Revenue and Expense.

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

#### **o) 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.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **p) Financial Instruments**

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

The School's financial liabilities comprise of accounts payable and finance lease liability. Financial liabilities are

#### **q) 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.

#### **r) Budget Figures**

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

#### **s) 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 2023

#### 2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,386,955	1,233,305	1,261,224
Teachers' Salaries Grants	3,615,337	3,767,815	3,431,081
Use of Land and Buildings Grants	1,247,822	666,010	835,616
Other Government Grants	36,466	20,000	13,710
	<u>6,286,580</u>	<u>5,687,130</u>	<u>5,541,631</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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
<b>Revenue</b>	\$	\$	\$
Donations & Bequests	117,263	126,000	126,861
Fees for Extra Curricular Activities	126,460	39,500	131,378
Trading	27,074	-	25,857
Fundraising & Community Grants	27,004	22,000	7,564
International Student Fees	-	40,000	1,250
	<u>297,801</u>	<u>227,500</u>	<u>292,910</u>
<b>Expense</b>			
Extra Curricular Activities Costs	101,639	15,800	109,355
Trading	14,328	-	12,278
Fundraising and Community Grant Costs	9,357	7,000	1,096
International Student - Other Expenses	-	2,000	-
	<u>125,324</u>	<u>24,800</u>	<u>122,729</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>172,477</u>	<u>202,700</u>	<u>170,181</u>

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	66,052	75,245	61,191
Information and Communication Technology	58,760	54,000	51,648
Library Resources	2,044	4,500	2,622
Employee Benefits - Salaries	3,981,819	4,115,815	3,874,079
Staff Development	72,810	78,600	89,925
Depreciation	199,351	210,000	216,926
	<u>4,380,836</u>	<u>4,538,160</u>	<u>4,296,391</u>

#### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	6,960	9,670	10,780
Board Fees	2,800	3,240	2,855
Board Expenses	1,955	-	2,049
Communication	3,878	3,200	5,524
Consumables	21,971	20,000	23,787
Operating Leases	20,355	27,000	26,840
Legal Fees	2,266	-	-
Other	25,803	26,600	24,979
Employee Benefits - Salaries	244,077	272,000	279,120
Insurance	18,615	20,000	16,924
Service Providers, Contractors and Consultancy	8,968	8,958	8,424
	<u>357,648</u>	<u>390,668</u>	<u>401,282</u>



# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	10,497	12,000	10,575
Consultancy and Contract Services	132,179	132,000	136,902
Cyclical Maintenance	41,823	10,000	22,751
Grounds	48,052	25,000	32,247
Heat, Light and Water	29,332	30,000	29,924
Repairs and Maintenance	57,522	18,000	37,354
Use of Land and Buildings	1,247,822	666,010	835,616
Employee Benefits - Salaries	39,839	55,000	67,893
	<u>1,607,066</u>	<u>948,010</u>	<u>1,173,262</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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	508,077	240,820	158,977
Cash and cash equivalents for Statement of Cash Flows	<u>508,077</u>	<u>240,820</u>	<u>158,977</u>

Of the \$508,077 Cash and Cash Equivalents, \$19,460 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 2024 on Crown owned school buildings.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	32,841	231,300	220,261
Interest Receivable	7,784	2,830	2,694
Teacher Salaries Grant Receivable	307,209	307,800	293,116
	<u>347,834</u>	<u>541,930</u>	<u>516,071</u>
Receivables from Exchange Transactions	40,625	234,130	222,955
Receivables from Non-Exchange Transactions	307,209	307,800	293,116
	<u>347,834</u>	<u>541,930</u>	<u>516,071</u>

#### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	2,094	2,400	2,282
	<u>2,094</u>	<u>2,400</u>	<u>2,282</u>

#### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	300,839	300,000	290,147
	<u>300,839</u>	<u>300,000</u>	<u>290,147</u>
Total Investments			

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	662,222	42,240	-	-	(47,744)	656,718
Furniture and Equipment	418,200	32,367	-	-	(93,791)	356,776
Information and Communication Technology	84,757	-	-	-	(37,373)	47,384
Leased Assets	46,695	6,433	-	-	(18,360)	34,768
Library Resources	9,423	8,392	(1,145)	-	(2,083)	14,587
<b>Balance at 31 December 2023</b>	<b>1,221,297</b>	<b>89,432</b>	<b>(1,145)</b>	<b>-</b>	<b>(199,351)</b>	<b>1,110,233</b>

The net carrying value of computer equipment held under a finance lease is \$34,768 (2022: \$46,695)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,034,161	(377,443)	656,718	991,921	(329,699)	662,222
Furniture and Equipment	1,239,542	(882,766)	356,776	1,207,176	(788,976)	418,200
Information and Communication Technology	325,959	(278,575)	47,384	325,959	(241,202)	84,757
Leased Assets	112,029	(77,261)	34,768	105,596	(58,901)	46,695
Library Resources	51,797	(37,210)	14,587	49,406	(39,983)	9,423
<b>Balance at 31 December</b>	<b>2,763,488</b>	<b>(1,653,255)</b>	<b>1,110,233</b>	<b>2,680,058</b>	<b>(1,458,761)</b>	<b>1,221,297</b>

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	68,098	105,500	100,404
Accruals	9,670	12,700	12,090
Employee Entitlements - Salaries	315,499	319,350	304,127
	<u>393,267</u>	<u>437,550</u>	<u>416,621</u>

Payables for Exchange Transactions	393,267	437,550	416,621
	<u>393,267</u>	<u>437,550</u>	<u>416,621</u>

The carrying value of payables approximates their fair value.

#### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	14,414	-	-
Other revenue in Advance	26,209	3,000	2,905
	<u>40,623</u>	<u>3,000</u>	<u>2,905</u>

#### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	133,361	133,361	125,532
Increase to the Provision During the Year	24,296	41,572	22,750
Use of the Provision During the Year	12,963	-	(14,921)
Provision at the End of the Year	<u>170,620</u>	<u>174,933</u>	<u>133,361</u>
Cyclical Maintenance - Current	8,206	36,569	14,622
Cyclical Maintenance - Non current	162,414	138,364	118,739
	<u>170,620</u>	<u>174,933</u>	<u>133,361</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending 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 2023

#### 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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	20,020	17,800	23,530
Later than One Year and no Later than Five Years	17,803	18,700	32,658
Future Finance Charges	(3,296)	-	(6,090)
	34,527	36,500	50,099
<b>Represented by</b>			
Finance lease liability - Current	17,829	17,800	23,280
Finance lease liability - Non current	16,698	18,700	26,819
	34,527	36,500	50,099

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
5YA Drainage Upgrade		(329)	1,000	(891)	220	-
Block 1 Roof Cladding		2,798	-	(385)	-	2,413
SIP Marker Space/Loose Parts		(21,196)	-	-	21,196	-
5YA Light Fitting Upgrade		(2,485)	-	(2,775)	5,260	-
SIP - Entry Carpark Landscaping Project		1,160	4,470	(578)	-	5,052
5YA Rms 3-7 AMS Upgrade Project		125,015	13,181	(178,805)	37,354	(3,255)
MOE - Entry Landscaping Project		(8,500)	8,500	-	-	-
5YA Phone System Replacement Project		(3,097)	-	-	3,097	-
5YA Block 1A Admin Roof Repair Stage 1		4,029	12,078	(12,698)	-	3,409
5YA School Boundary Fencing Remediation		-	8,586	-	-	8,586
5YA Drainage Works - Stage 2		-	45,889	(45,889)	-	-
Totals		97,395	93,704	(242,021)	67,127	16,205

#### Represented by:

Funds Held on Behalf of the Ministry of Education	19,460
Funds Receivable from the Ministry of Education	(3,255)

	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 Roof 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)

# **Beachlands School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **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 2023

#### 18. Remuneration

##### *Key management personnel compensation*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	2,800	4,904
<i>Leadership Team</i>		
Remuneration	571,458	514,587
Full-time equivalent members	4	4
Total key management personnel remuneration	574,258	519,491

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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:

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	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	<b>2023</b>	<b>2022</b>
\$000	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	8	2
110 - 120	2	1
120 - 130	2	-
	12	3

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 2023

#### 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 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

##### Pay Equity Settlement Wash-up Amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023.

The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

#### 21. Commitments

##### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$141,940 (2022:\$349,066) as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
5YA Block 1A Admin Roof Repair Stage 1	133,878	18,444	115,434
Boundary Fencing Remediation	14,960	-	14,960
Block 1 Roof Cladding	14,151	2,635	11,516
<b>Total</b>	<b>162,989</b>	<b>21,079</b>	<b>141,910</b>

##### (b) Operating Commitments

As at 31 December 2023, the Board has not entered into new contracts.

# Beachlands School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	508,077	240,820	158,977
Receivables	347,834	541,930	516,071
Investments - Term Deposits	300,839	300,000	290,147
Total financial assets measured at amortised cost	1,156,750	1,082,750	965,195

##### Financial liabilities measured at amortised cost

Payables	393,267	437,550	416,621
Finance Leases	34,527	36,500	50,099
Total financial liabilities measured at amortised cost	427,794	474,050	466,720

#### 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 Educations Act 1989. The board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2024 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 2023

#### 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 24, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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.

**THE POWER OF BEING UNDERSTOOD**  
ASSURANCE | TAX | CONSULTING



## 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.

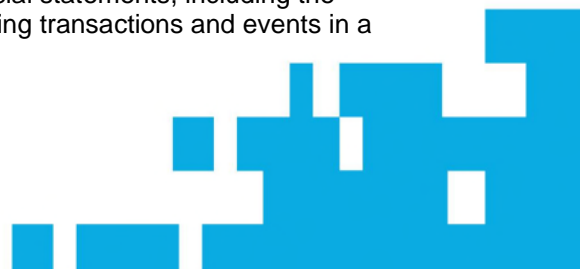
Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise 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.

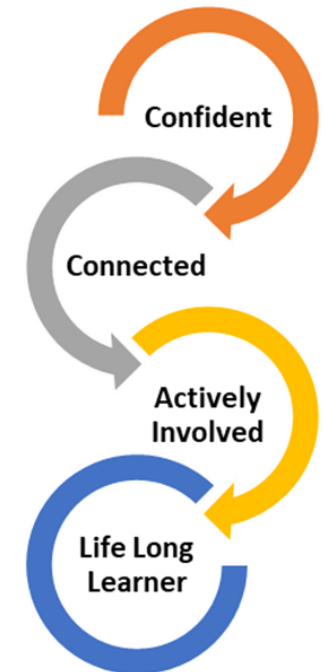
A handwritten signature in black ink, appearing to read 'B. Lyon', with a stylized flourish at the end.

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



# Beachlands School Strategic Plan & Analysis of Variance

31 December 2023





## **Analysis of Variance - Executive Summary - December 2023**

Our 2023 school year started with the disruption of storms and subsequent school closures. This had a minor impact on our school, as our start date was on 7 February 2023 and we were able to modify our teacher preparation week PLD programme. At this same time, it was great to see how well key school staff worked alongside local council, police, our local charitable trust and churches to establish our school hall as an emergency centre and the necessary levels of support for families who might have had to access this.

Further disruption came by way of our mega education strike action (kindergarten, primary and secondary). While agreement was finally reached between Unions and the Ministry of Education, there are still further needs within education that the Government of the day will need to address, particularly in teacher recruitment, resourcing within special education, operational grant funding, property and class sizes.

Our year was once again filled with a busy work schedule that included confirming the compulsory start date for our new school uniform, the adoption of 'Cohort Entry' for our 5 year old, AIMS Games overview and placement with other sporting options in Years' 7 & 8, additional drainage installed on the lower field, the official opening of Kāpia, the introduction of student led conferences, the establishment of our enviro classroom and the development of a parents' code of conduct.

Our school also completed a review with the Education Review Office (ERO) and a review title 'Beyond Green-Gold', by a team from Enviroschools, Environmental Services and Auckland Council. Both reviews provided very positive experiences for all involved with the discussion/reflections bringing some clarity around future steps for us to consider. In relation to work within enviroschools, this year we officially became a 'Trees for Survival' school which has seen the establishment of a tree nursery that is looking after 800 trees/grasses which will then be planted in and around our local community. A partnership was also developed with the Carbon Compositing Co Auckland which has seen the establishment of our hot mix composting bins in our kaiawa gardens. The compost will eventually be used within our school gardens with additional bags being sold to our community.

Within our learning experiences, a real highlight was our Years' 1 & 2 production titled 'You are Special'. To see the delight and joy on the faces of our tamariki, their teachers, parents, wider family and whanau was tremendous. Again, I acknowledge the efforts of all the teams that worked so hard to bring this production together, be assured your hard work brought such joy to all of us. It is our school intention to have an annual production and so in 2024 our Years' 7 & 8 team will be presenting a production titled 'Circus Splendida' in Term 2 which I am sure will be wonderful. Other highlights included our Years' 7 & 8 students who went to Totara Springs camp in Matamata, teams competing in the Epro8 interschool technology challenge, teams across Years' 5 to 8 competing in local chess competitions, Years' 7 & 8 sports camp at Camp Adair Hunua, Years' 5 & 6 Bigfoot adventures and entries in the Manukau Beautification Trust Eye On Nature Wearable Arts competition.

In relation to our teaching programmes, tremendous gains were achieved through the leadership of Mrs Lisa Bethune and external facilitators in supporting staff to implement structured literacy across all our classes. This approach explicitly teaches systematic word identification and decoding strategies leading to greater understanding and meaning of text students read.

Mrs Karin Vince once again got wonderful results with students on her Reading Recovery Programme. Reading Recovery is a short-term intervention that provides one- on-one tutoring to first-grade students who are struggling in reading and writing. This supplementary program aims to promote literacy skills and foster the development of reading and writing strategies by tailoring individualized lessons to each student. In 2024 the Ministry of Education has approved 50% funding for this programme to run at our school.

Teachers Mrs Susie Nankivell and Ms Kate Arnold were involved in Accelerating Learning in Mathematics (ALiM) which is a short-term intervention to accelerate the progress of students not meeting expectations in mathematics. This intervention is in addition to effective classroom teaching. The Ministry of Education has approved the resourcing of four teachers to be part of ALiM and ALL (Accelerated Learning Literacy) programmes in 2024.

Our major professional development focusing on collaborative practices was competed in partnership to Mrs Jacquie Allen from Cognition Education. This was a four year development programme that supported our staff to strengthen their understanding of the many elements of how this approach has now become a key aspect of our teaching practise. Like most initiatives, when resourced well, they are very effective. However with the shortage in relief teachers our model can't be sustained so in 2024 we will be reaching out to other schools who also implement this approach to see how they manage the delivery of teaching programmes when relieving teachers cannot be found.

Our longitudinal data show rates of progress and achievement heading in the right direction with overall positive percentage shifts. One cannot discount the impact that COVID-19 had on hindering the progress of learners but as we end our second year post COVID-19, our students and teachers are better placed for having success and we are not too far away from our 2019 schoolwide averages which was the last full/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 2023. As a staff there was tremendous energy, innovation and collaboration as programmes within and outside of school were designed and delivered.

To our Beachlands School Board, we thank the following outgoing members, Chair / Presider Natasha Cockerell and members Kelly Dixon, Andrew Bryson – thank you for your service to the board, you all made significant contributions to the portfolios you worked within. To acting Chair / Presider Toby Bridge, Justine Jones and Sarah Brooke and newly elected members Dianna Staples and Daniel Mitchell, thank you for your commitment to being trustees and I look forward to working with you all in the 2024 school year and onwards.


Looking ahead to our 2024 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.

Anthony Noble-Campbell

**Principal/Tumuaki**



## Beachlands School Strategic Overview 1<sup>st</sup> January 2024 - 31<sup>st</sup> December 2025 & Analysis of Variance December 2023

<b>Our Vision</b> <b>Every day we strive to provide effective learning opportunities that ensure our people have the skills needed to succeed within the ever-changing world.</b>		<b>Our School Motto</b> <b>Everyday Learning and Growing Together</b> <b>Me mātau Ra</b>
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<b>Statement of National Education and Learning Priorities (NELP) issued under the Education and Training Act 2020.</b> The NELP is a set of seven priorities designed to guide those who govern schools and kura (state, state-integrated, and private), and can be used alongside their own local priorities, and in conjunction with delivering a rich local curriculum, to help every learner/ākonga to progress and achieve their aspirations.
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<b>OBJECTIVE 1 - LEARNERS AT THE CENTRE:</b>  <b>Learners, with their whānau, are at the centre of education.</b>  <b>NELP 1:</b> Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying.  <b>NELP 2:</b> Have high aspirations for every learner / ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures.	<b>OBJECTIVE 2 - BARRIER FREE ACCESS:</b>  <b>Great education opportunities and outcomes are within reach for every learner.</b>  <b>NELP 3:</b> Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs.  <b>NELP 4:</b> Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy.	<b>OBJECTIVE 3 - QUALITY TEACHING AND LEADERSHIP</b>  <b>Quality teaching and leadership make the difference for learners and their whānau.</b>  <b>NELP 5:</b> Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning.  <b>NELP 6:</b> Develop staff to strengthen teaching, leadership and learner support capability across the education workforce.	<b>OBJECTIVE 4 - FUTURE OF LEARNING AND WORK</b>  <b>Learning that is relevant to the lives of New Zealanders today and throughout their lives</b>  <b>NELP 7:</b> Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work.
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<b>Beachlands School Strategic Focus 1.</b> <b>Providing opportunities and resources for learning and growing together</b>	<b>Beachlands School Strategic Focus 2</b> <b>Enhancing our Beachlands School experience for all</b>	<b>Beachlands School Strategic Focus 3.</b> <b>Strengthening connections within and beyond our school</b>
We will: a) embrace new approaches. b) make evidence driven decisions. c) advance leadership for all d) (value) collaboration e) review, innovate and improve. f) resource to support	We will: a) provide quality induction. b) communicate clearly. c) build relationships and connections. d) learn and grow together. e) provide people with a welcoming and safe environment.	We will: a) develop/co-construct a shared understanding of partnership with our current and any new partners. b) ensure that our partnerships are reciprocal in nature (ako) and mutually beneficial. c) strengthen existing partnerships.

### OUTCOMES

<b>1. Providing opportunities and resources for learning and growing together</b>	<b>2. Enhancing our Beachlands School experience for all</b>	<b>3. Strengthening connections within and beyond our school</b>
1.1. Develop/streamline systems and structures that support our roll growth to 800 students.  1.2. Students are given opportunities to learn in new and relevant contexts that prepares them to become successful lifelong learners.  1.3. Opportunities are created for leadership roles (Staff & Students)  1.4. Utilise the expertise of others that provide successful outcomes for all learners.  1.5. Opportunities are provided to express one's culture particularly through the arts curriculum.	2.1 Provide induction programmes to meet the needs of all new staff/students/families.  2.2 Maintain/grow trust and collaboration across our school.  2.3 Embed effective hauora approaches across our school.  2.4 Provide Professional Learning & Development (PLD) from a range of providers that enable us to deliver effective approaches within education.  2.5 Promote to all new families & staff our school's communication platforms.	3.1. Students learn, achieve and progress in the breadth and depth of the NZ Curriculum noting the release of the refreshed curriculum.  3.2. Access to relevant expertise, within and beyond our school builds capability for ongoing improvement and innovations for students and school staff.  3.3. Student learning at home (Hybrid Learning) is promoted through the provision of relevant activities that connect and reinforce learning related to the classroom programme.  3.4. Ensure our curriculum is culturally responsive and reflects the principles of UDL (Universal Design for Learning).

**2024 Beachlands School Strategic Focus 3**  
**Strengthening Connections Within and Beyond our School**

**Strategic Focus Outcome**

**(a) To access relevant expertise, within & beyond our school that builds capability for ongoing improvement and innovations for students, school staff, parents, caregivers & whanau.**

**(b) To ensure that our partnerships are reciprocal in nature (ako) and the relationship is mutually beneficial.**

<b>Goal 1 Community Education Engagement Workshops</b>	<b>Term 1</b>	<b>Term 2</b>	<b>Term 3</b>	<b>Term 4</b>
<p>To provide a series of workshops that builds the capacity of attendees to grow in knowledge and confidence when dealing with:</p> <p>(a) the complexities/challenges of online safety</p> <p>(b) sustainable communities</p> <p>(c) approaches to positive parenting.</p>	<p><b>Linewize – Online Digital Safety</b></p> <p>Our goal is to protect student wellbeing and help schools, students, and families develop better digital habits and better communities.</p> <p>Workshop scheduled for late March. Date TBC</p>	<p><b>Enviroschools</b></p> <p>The Enviroschools kaupapa is about creating a healthy, peaceful, sustainable world through learning and taking action together. Workshop Focus: Sustainable Communities act in ways that nurture all aspects of nature, including people, now and in the future. By working together and supporting each other we create safe, healthy, equitable and thriving communities.</p> <p>Workshop scheduled for July. Date TBC</p>	<p><b>The Parenting Place</b></p> <p>We know that parenting is the hardest job many of us will ever do, and we're here to make sure that New Zealand parents have all the tools and skills needed to comfortably tackle even the trickiest situations, wherever they are on the parenting journey.</p> <p>Workshop scheduled for August. Date TBC</p>	<p><b>Community Consultation</b></p> <p>Review with our community to impact of the workshops and invite community voice into our 2025 focus areas.</p>
<b>Strategic Goal 2 Community Engagement</b>	<b>To Be Achieved Across Terms 1-4</b>			
<p>To provide opportunities for parents, caregivers, whanau to be involved in school-based / local area based projects.</p>	Establish a 'Walking School Bus' services across key areas of our Beachlands School Enrolment zone			
	Establish a 'Friends of Beachlands School' group that can contribute to a variety of areas that supports our school			
	Establish opportunities for our community to be involved with our 'Recycling Centre'.			
	Liaise with our local Council to identify an environmental project within our local community that we can contribute to.			

**2020 - 2023 Overall Teacher Judgements**  
**End of Year Student Achievement Percentages in Reading, Writing & Maths**

OTJ – Reading	2020			2021			2022		2023	
	<b>C O V I D - 19</b>  <b>1 Term</b>	Number Of Students	Number Of Students	<b>C O V I D - 19</b>  <b>2 Terms</b>	% At & Above	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above
All Students		691	<b>71%</b>		682	<b>67%</b>	687	<b>79%</b>	693	<b>88%</b>
All Girls		330	<b>76%</b>		322	<b>71%</b>	317	<b>84%</b>	317	<b>91%</b>
All Boys		361	<b>67%</b>		360	<b>62%</b>	366	<b>75%</b>	364	<b>83%</b>
European/Pākehā		440	<b>75%</b>		448	<b>70%</b>	436	<b>83%</b>	424	<b>91%</b>
Māori		93	<b>66%</b>		85	<b>56%</b>	83	<b>63%</b>	76	<b>67%</b>
Pasifika		18	<b>61%</b>		15	<b>54%</b>	21	<b>48%</b>	18	<b>72%</b>
African Origins		57	<b>63%</b>		53	<b>63%</b>	54	<b>76%</b>	47	<b>85%</b>



OTJ – Writing	2020			2021			2022		2023	
	<b>C O V I D - 19</b>  <b>1 Term</b>	Number Of Students	% At & Above	<b>C O V I D - 19</b>  <b>2 Terms</b>	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above
All Students		692	<b>69</b>		680	<b>53%</b>	687	<b>69%</b>	692	<b>80%</b>
All Girls		331	<b>77</b>		321	<b>58%</b>	318	<b>76%</b>	319	<b>88%</b>
All Boys		361	<b>61</b>		359	<b>49%</b>	369	<b>61%</b>	363	<b>72%</b>
European/Pākehā		440	<b>70</b>		448	<b>55%</b>	436	<b>72%</b>	425	<b>84%</b>
Māori		93	<b>64</b>		84	<b>46%</b>	85	<b>50%</b>	75	<b>60%</b>
Pasifika		18	<b>44</b>		15	<b>27%</b>	19	<b>42%</b>	19	<b>70%</b>
African Origins		57	<b>65</b>		53	<b>49%</b>	53	<b>56%</b>	47	<b>70%</b>

OTJ – Maths	2020			2021			2022		2023	
	<b>C O V I D - 19</b>  <b>1 Term</b>	Number Of Students	% At & Above	<b>C O V I D - 19</b>  <b>2 Terms</b>	Number Of Students	% At & Above	Number Of Students	% At & Above	Number Of Students	% At & Above
All Students		691	<b>74</b>		683	<b>61%</b>	689	<b>80%</b>	693	<b>86%</b>
All Girls		329	<b>61</b>		323	<b>54%</b>	317	<b>76%</b>	315	<b>80%</b>
All Boys		362	<b>79</b>		360	<b>68%</b>	368	<b>84%</b>	364	<b>87%</b>
European/Pākehā		441	<b>74</b>		448	<b>63%</b>	436	<b>83%</b>	424	<b>88%</b>
Māori		93	<b>73</b>		86	<b>55%</b>	83	<b>68%</b>	74	<b>65%</b>
Pasifika		18	<b>56</b>		15	<b>33%</b>	21	<b>57%</b>	19	<b>63%</b>
African Origins		57	<b>77</b>		53	<b>64%</b>	54	<b>76%</b>	46	<b>81%</b>

## Attendance at School

Average Attendance in NZ Schools is 90%

The Government's Attendance Target by 2026 is 75%

		<b>2022</b>	<b>2023</b>	
	All Students	85.4%	91.7%	
	All Girls	85%	92%	
	All Boys	86%	92%	
	European/ Pākehā	86%	92%	
	Maori	80.5%	88%	
	Pasifika	81%	87%	
	African Origin	88%	92%	

## Beachlands School F.E.R.N Values Summary

### SCHOOL HOUSES - FERN KIDS

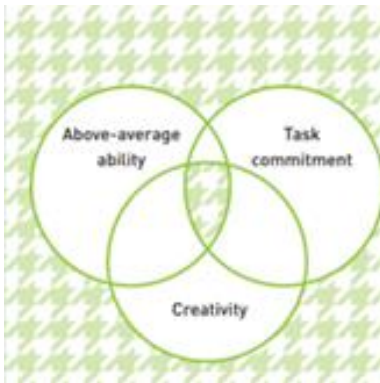


### CONGRATULATIONS TO OUR WINNING HOUSES:

2011 Tokomaru	2012 Takitimu	2013 Te Arawa	2014 Te Arawa
2015 Takitimu	2016 Takitimu	2017 Takitimu	2018 Tainui
2019 Takitimu	2020 Tokomaru	2021 - N/A - covid19	2022 Tainui
2023 Takitimu			

Includes others in the classroom and playground	87%
Takes responsibility for their actions	89%
Helps and encourages others	79%
Is respectful, kind and caring towards children and adults	93%
Shows respect for property and environment	96%

## Approaches & Practices That Advanced Students' Progress and Achievement During 2023

Reading Recovery Teacher Mrs Karin Vince	Accelerating Learning MOE ALiM (Maths) Ms Kate Arnold & Mrs Susie Nankivell	Enrichment
<p><b>Background:</b> Reading Recovery is for children who have found learning to read and write challenging in their first year of school. Their school will assess their reading and writing close to their sixth birthday and, if needed, a space will be made available in Reading Recovery as soon as possible.</p> <p>There are many reasons why your child may find reading and writing difficult at first. Reading Recovery helps out the children who are making the slowest progress compared to their classmates.</p> <p>Your child will get one-to-one attention from a specially trained teacher, to help them become a confident reader and writer. They will spend 30 minutes a day with their Reading Recovery teacher, for around 12 to 20+ weeks depending on how fast they progress. In each day's lesson, they will write a story and read story books.</p> <p>Most children catch up quickly with the average level of their class. A small number of children are identified for further assessment and ongoing specialist help. If this is your child, you will be a part of this process.</p> <p><i>During 2023 all students on this programme made significant gains with their confidence and ability to read with comprehension. These students ended the year at curriculum expectation.</i></p>	<p><b>Background:</b> Accelerating Learning in Maths is a short intervention for Year 1-10 students who have had at least 40 weeks of schooling and who are not meeting expectations in reading or writing.</p> <p>This intervention is a supplementary support to lift student achievement. It is in addition to, and connected with, students' classroom programmes.</p> <ul style="list-style-type: none"> <li>➤ Acceleration for small groups of learners who are not meeting expectations.</li> <li>➤ Growth in professional knowledge and capability in using accelerative strategies with students.</li> <li>➤ Mentoring of teachers will grow leadership capability to lead sustained change in student achievement.</li> <li>➤ Evidence of teachers strengthening their use of inquiry, particularly between cycles to analyse the effect of their teaching, identifying and using adapted strategies for the next teaching cycle.</li> <li>➤ Evidence of teachers working in partnership with parents, families and whānau to support and sustain accelerative achievement gains for targeted students.</li> </ul> <p><i>During 2023, 20 students were on our ALiM programme with a range of between 6 months and 24 months progress against their curriculum level, with the majority of this cohort making more than one year gain.</i></p>	<p><b>Background:</b> "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</p> <p>Renzulli and Reis (1985) claim that gifted and talented students "are those possessing or capable of developing this composite set of traits and applying them to any potentially valuable area of human performance".</p> <p>They emphasise that such students "require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs".</p> <p><i>During 2023, identified students participated in Otago Maths Challenge, EPro8, Wearable Arts, ICAS Assessments, Correspondence School, Interschool chess competitions, Mana Ora Project with Auckland Council Waste Management.</i></p> 

### Structured Literacy Years 1-8

**Background:** Structured Literacy focuses on 'phonemic awareness and alphabet knowledge' - alongside other key components -giving children the skills they need to read, spell and write with confidence. Structured Literacy prepares students to decode words in an explicit and systematic manner. This approach not only helps students with dyslexia, but there is substantial evidence that it is effective for all readers. Structured literacy teaching means the knowledge and skills for reading and writing are explicitly taught in a sequence, from simple to more complex. Children learn to decode simple words such as tap, hit, red and fun before they read words with more complex spelling patterns such as down, found or walked.

*During 2023 Year 1 Structured Literacy Programme 50% of students are at Stage 6 or higher which is at/above standard. Year 2 96% of students are at Stage 7 or higher, this includes all our Maori and Pasifika students which is at/above standard.*

### PLD Next Steps

The main driver to support teacher practice in 2024 will be the delivery of formative assessment PLD with Kerry Tetupu who is a facilitator from Evaluation Associates. This PLD will be based in the principles and practices of the work by Mr Michael Absolum ONZM and his book titled 'Clarity in the Classroom'. Along side this work will be straightening teachers understanding and application of E-AsTTle. This PLD will be delivered by Mrs Julie Schumacher from The Education Group.

## 2024 Target Overview

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

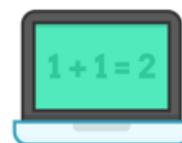
Based on the analysis of the Overall Teacher Judgements (OTJ's) December 2023, the following cohort of students achievement displayed disparity when compared to other cohorts.

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



#### READING TARGET

5/11 Year 8 students ( 45% shift)  
will be expected to be at curriculum  
expectation of 4P/4A at December 2024



#### MATH TARGET

6/17 Year 8 students (35% shift)  
will be expected to be at curriculum  
expectation of 4P/4A at December 2024

Reading

Writing

Math



#### WRITING TARGET

9/18 Year 8 students (50% shift)  
will be expected to be at curriculum  
expectation of 4P/4A at December 2024

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 2023 the school budgeted funding of \$8,000.00 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**