

Beachlands School

Annual Report for the year ended 31 December 2021

| | |
|-------------------------------|------------------------------------|
| Ministry Number: | 1224 |
| Principal: | Anthony Noble-Campbell |
| School Address: | 18 Bell Road, Beachlands, Auckland |
| School Postal Address: | 18 Bell Road, Beachlands, Auckland |
| School Phone: | 09-5366757 |
| School Email: | principal@beachlands.school.nz |
| Service Provider: | Edtech Financial Services Ltd |

BEACHLANDS SCHOOL

Members of the Board

For the year ended 31 December 2021

| Name | Position | How position on Board gained | Term expired/expires |
|------------------------|-----------------------|------------------------------|----------------------|
| Natasha Cockerel | Presiding Member | Elected | Sep 2022 |
| Anthony Noble-Campbell | Principal ex Officio | Appointed | |
| Andrew Bryson | Parent Representative | Elected | Sep 2022 |
| Peter Hales | Parent Representative | Elected | Sep 2022 |
| Robert Harries | Parent Representative | Co-opted | Sep 2022 |
| Stuart Andrewes | Staff Representative | Elected | Sep 2022 |

Beachlands School

Annual Report

For the year ended 31 December 2021

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Beachlands School
Statement of Responsibility
For the year ended 31 December 2021


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

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

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

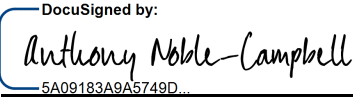
The School's 2021 financial statements are authorised for issue by the Board.

Toby Bridge
Full Name of Presiding Member

DocuSigned by:

1E09A857EA2C45A
Signature of Presiding Member

05 June 2024
Date:

Anthony Noble-Campbell
Full Name of Principal

DocuSigned by:

5A09183A9A5749D...
Signature of Principal

04 June 2024
Date:

Beachlands School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

| | | 2021 | 2021 | 2020 |
|---|-------|-------------|-----------------------|-------------|
| | Notes | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Government Grants | 2 | 5,413,520 | 5,188,515 | 5,099,457 |
| Locally Raised Funds | 3 | 242,009 | 246,500 | 256,655 |
| Interest Income | | 4,267 | 7,000 | 6,034 |
| | | <hr/> | <hr/> | <hr/> |
| | | 5,659,796 | 5,442,015 | 5,362,146 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 138,851 | 43,200 | 119,797 |
| International Students | 4 | 687 | - | 730 |
| Learning Resources | 5 | 3,939,229 | 3,954,310 | 3,584,948 |
| Administration | 6 | 309,908 | 332,240 | 307,727 |
| Finance | | 3,211 | 4,500 | 4,468 |
| Property | 7 | 1,001,745 | 937,010 | 1,157,035 |
| Depreciation | 12 | 178,015 | 169,692 | 157,755 |
| Loss on Disposal of Property, Plant and Equipment | | 121 | - | 122 |
| | | <hr/> | <hr/> | <hr/> |
| | | 5,571,767 | 5,440,952 | 5,332,582 |
| Net Surplus / (Deficit) for the year | | 88,029 | 1,063 | 29,564 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | | 88,029 | 1,063 | 29,564 |

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 2021

| | 2021 | 2021 | 2020 |
|--|------------------|-----------------------------|------------------|
| Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Balance at 1 January | 1,609,266 | 1,595,776 | 1,491,952 |
| Total comprehensive revenue and expense for the year | 88,029 | 1,063 | 29,564 |
| Capital Contributions from the Ministry of Education | | | |
| Contribution - Furniture and Equipment Grant | 13,651 | - | 87,750 |
| Equity at 31 December | 1,710,946 | 1,596,839 | 1,609,266 |
| Retained Earnings | 1,710,946 | 1,596,839 | 1,609,266 |
| Reserves | - | - | - |
| Equity at 31 December | 1,710,946 | 1,596,839 | 1,609,266 |

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 2021

| | | 2021 | 2021 | 2020 |
|--|-------|------------------|-----------------------|------------------|
| | Notes | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 592,633 | 309,223 | 364,211 |
| Accounts Receivable | 9 | 314,392 | 282,055 | 284,929 |
| GST Receivable | | 8,777 | 6,800 | 6,861 |
| Prepayments | | 35,518 | 28,800 | 39,195 |
| Inventories | 10 | 3,277 | 3,554 | 3,277 |
| Investments | 11 | 285,505 | 280,000 | 281,964 |
| | | <u>1,240,102</u> | <u>910,432</u> | <u>980,437</u> |
| Current Liabilities | | | | |
| Accounts Payable | 13 | 339,626 | 266,550 | 299,050 |
| Revenue Received in Advance | 14 | 24,822 | - | 6,800 |
| Provision for Cyclical Maintenance | 15 | 16,062 | 30,000 | 3,230 |
| Finance Lease Liability | 16 | 16,775 | 16,800 | 21,643 |
| Funds Held for Capital Works Projects | 17 | 107,604 | 40,300 | 78,782 |
| | | <u>504,889</u> | <u>353,650</u> | <u>409,505</u> |
| Working Capital Surplus/(Deficit) | | 735,213 | 556,782 | 570,932 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 1,103,242 | 1,128,057 | 1,159,839 |
| | | <u>1,103,242</u> | <u>1,128,057</u> | <u>1,159,839</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 15 | 109,470 | 70,000 | 105,933 |
| Finance Lease Liability | 16 | 18,039 | 18,000 | 15,572 |
| | | <u>127,509</u> | <u>88,000</u> | <u>121,505</u> |
| Net Assets | | <u>1,710,946</u> | <u>1,596,839</u> | <u>1,609,266</u> |
| Equity | | <u>1,710,946</u> | <u>1,596,839</u> | <u>1,609,266</u> |

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 2021

| | | 2021 | 2021 | 2020 |
|--|----------|----------------|-----------------------|-----------------|
| | Note | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,195,328 | 1,033,944 | 1,095,031 |
| Locally Raised Funds | | 264,809 | 249,201 | 251,254 |
| Goods and Services Tax (net) | | (1,916) | 61 | 22,793 |
| Payments to Employees | | (689,053) | (662,434) | (606,633) |
| Payments to Suppliers | | (456,669) | (488,004) | (593,201) |
| Interest Paid | | (3,211) | (4,500) | (4,468) |
| Interest Received | | 4,143 | 7,077 | 5,371 |
| Net cash from/(to) Operating Activities | | 313,431 | 135,345 | 170,147 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | - | - | - |
| Purchase of Property Plant & Equipment (and Intangibles) | | (100,500) | (137,410) | (215,240) |
| Purchase of Investments | | (3,541) | - | (133,913) |
| Proceeds from Sale of Investments | | - | 1,964 | - |
| Net cash from/(to) Investing Activities | | (104,041) | (135,446) | (349,153) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 13,651 | - | 87,750 |
| Finance Lease Payments | | (23,441) | (2,915) | (29,337) |
| Funds Administered on Behalf of Third Parties | | 28,822 | (38,482) | 75,561 |
| Net cash from/(to) Financing Activities | | 19,032 | (41,397) | 133,974 |
| Net increase/(decrease) in cash and cash equivalents | | 228,422 | (41,498) | (45,032) |
| Cash and cash equivalents at the beginning of the year | 8 | 364,211 | 350,721 | 409,243 |
| Cash and cash equivalents at the end of the year | 8 | 592,633 | 309,223 | 364,211 |

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 2021

1. Statement of Accounting Policies

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.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Beachlands School**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition***Government Grants***

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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.

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 (cont.)

For the year ended 31 December 2021

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.

Accounts Receivable

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

Inventories

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

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.

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| 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 |

Beachlands School**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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.

Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

Revenue Received in Advance

Revenue received in advance relates to MOE grants and other revenue where there are unfulfilled obligations for the School to provide services in the future. The funds 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 0, should the School be unable to provide the services to which they relate.

Beachlands School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

Financial Instruments

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

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

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

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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 2021

2 Government Grants

| | 2021 | 2021 | 2020 |
|----------------------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Operational Grants | 968,584 | 935,065 | 912,178 |
| Teachers' Salaries Grants | 3,477,964 | 3,364,440 | 3,065,588 |
| Use of Land and Buildings Grants | 737,032 | 666,010 | 945,638 |
| Other MoE Grants | 208,250 | 220,000 | 171,155 |
| Other Government Grants | 21,690 | 3,000 | 4,898 |
| | <u>5,413,520</u> | <u>5,188,515</u> | <u>5,099,457</u> |

Other MOE Grants total includes additional COVID-19 funding totalling \$10,300 for the year ended 31 December 2021 (2020: \$15,777).

3 Locally Raised Funds

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

| | 2021 | 2021 | 2020 |
|---------------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Revenue | | | |
| Donations & Bequests | 88,938 | 132,000 | 99,591 |
| Fees for Extra Curricular Activities | 131,147 | 77,500 | 117,333 |
| Trading | 19,578 | - | 23,091 |
| Fundraising & Community Grants | 2,346 | 37,000 | 16,640 |
| | <u>242,009</u> | <u>246,500</u> | <u>256,655</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 116,422 | 28,200 | 86,332 |
| Trading | 21,624 | - | 27,309 |
| Fundraising and Community Grant Costs | 805 | 15,000 | 6,156 |
| | <u>138,851</u> | <u>43,200</u> | <u>119,797</u> |
| | <u>103,158</u> | <u>203,300</u> | <u>136,858</u> |

Surplus/ (Deficit) for the year Locally Raised Funds

4 International Student Revenue and Expenses

| | 2021 | 2021 | 2020 |
|----------------------------|--------------|-------------|--------------|
| | Actual | Budget | Actual |
| | Number | (Unaudited) | Number |
| International Student Roll | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| | | | |
| | 2021 | 2021 | 2020 |
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Revenue | | | |
| International Student Fees | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenses | | | |
| Other Expenses | 687 | - | 730 |
| | <u>687</u> | <u>-</u> | <u>730</u> |
| | <u>(687)</u> | <u>-</u> | <u>(730)</u> |

Surplus/ (Deficit) for the year International Students

Beachlands School**Notes to the Financial Statements**

For the year ended 31 December 2021

5 Learning Resources

| | 2021 | 2021 | 2020 |
|--|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Curricular | 58,114 | 86,570 | 49,512 |
| Information and Communication Technology | 51,950 | 47,500 | 45,730 |
| Library Resources | 2,191 | 3,250 | 1,957 |
| Employee Benefits - Salaries | 3,799,462 | 3,726,490 | 3,410,979 |
| Staff Development | 27,512 | 90,500 | 76,770 |
| | <u>3,939,229</u> | <u>3,954,310</u> | <u>3,584,948</u> |

6 Administration

| | 2021 | 2021 | 2020 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fee | 7,700 | 7,700 | 7,910 |
| Board Fees | 2,910 | 3,240 | 2,670 |
| Board Expenses | - | 1,500 | 1,714 |
| Communication | 5,070 | 5,300 | 4,348 |
| Consumables | 16,294 | 19,500 | 16,046 |
| Operating Lease | 12,802 | 10,000 | 13,524 |
| Other | 18,558 | 19,750 | 16,709 |
| Employee Benefits - Salaries | 222,375 | 235,250 | 221,027 |
| Insurance | 16,021 | 22,000 | 15,751 |
| Service Providers, Contractors and Consultancy | 8,178 | 8,000 | 8,028 |
| | <u>309,908</u> | <u>332,240</u> | <u>307,727</u> |

7 Property

| | 2021 | 2021 | 2020 |
|-------------------------------------|------------------|----------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 9,962 | 14,000 | 13,274 |
| Consultancy and Contract Services | 34,539 | 30,000 | 30,416 |
| Cyclical Maintenance Expense | 16,370 | 10,000 | (19,824) |
| Grounds | 12,692 | 15,000 | 8,600 |
| Heat, Light and Water | 24,052 | 30,000 | 23,931 |
| Repairs and Maintenance | 21,200 | 22,000 | 20,662 |
| Use of Land and Buildings | 737,032 | 666,010 | 945,638 |
| Employee Benefits - Salaries | 145,898 | 150,000 | 134,338 |
| | <u>1,001,745</u> | <u>937,010</u> | <u>1,157,035</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

8 Cash and Cash Equivalents

| | 2021 | 2021 | 2020 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Bank Accounts | 592,633 | 309,223 | 364,211 |
| Cash and cash equivalents for Statement of Cash Flows | <u>592,633</u> | <u>309,223</u> | <u>364,211</u> |

Of the \$592,633 Cash and Cash Equivalents, \$107,604 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2021

9 Accounts Receivable

| | 2021 | 2021 | 2020 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables | 7,858 | 24,635 | 27,336 |
| Receivables from the Ministry of Education | 25,575 | 125,000 | 7,679 |
| Interest Receivable | 1,601 | 1,400 | 1,477 |
| Teacher Salaries Grant Receivable | 279,358 | 131,020 | 248,437 |
| | <u>314,392</u> | <u>282,055</u> | <u>284,929</u> |
| Receivables from Exchange Transactions | 9,459 | 26,035 | 28,813 |
| Receivables from Non-Exchange Transactions | 304,933 | 256,020 | 256,116 |
| | <u>314,392</u> | <u>282,055</u> | <u>284,929</u> |

10 Inventories

| | 2021 | 2021 | 2020 |
|------------|--------------|--------------|--------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Stationery | 3,277 | 3,554 | 3,277 |
| | <u>3,277</u> | <u>3,554</u> | <u>3,277</u> |

11 Investments

The School's investment activities are classified as follows:

| | 2021 | 2021 | 2020 |
|--------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 285,505 | 280,000 | 281,964 |
| Total Investments | <u>285,505</u> | <u>280,000</u> | <u>281,964</u> |

12 Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|-----------------------------|------------------|-------------------|-----------------------------|------------------|
| 2021 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 694,525 | 2,920 | - | - | (37,286) | 660,159 |
| Furniture and Equipment | 327,277 | 93,334 | (11,401) | - | (67,145) | 342,065 |
| Information and Communication Technology | 100,384 | 12,825 | - | - | (47,700) | 65,509 |
| Leased Assets | 30,545 | 21,039 | - | - | (24,658) | 26,926 |
| Library Resources | 7,108 | 2,822 | (121) | - | (1,226) | 8,583 |
| Balance at 31 December 2021 | <u>1,159,839</u> | <u>132,940</u> | <u>(11,522)</u> | <u>-</u> | <u>(178,015)</u> | <u>1,103,242</u> |
| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 949,769 | (289,610) | 660,159 | 946,850 | (252,325) | 694,525 |
| Furniture and Equipment | 1,040,674 | (698,609) | 342,065 | 961,894 | (634,617) | 327,277 |
| Information and Communication Technology | 238,408 | (172,899) | 65,509 | 225,582 | (125,198) | 100,384 |
| Leased Assets | 146,761 | (119,835) | 26,926 | 125,721 | (95,176) | 30,545 |
| Library Resources | 49,009 | (40,426) | 8,583 | 46,988 | (39,880) | 7,108 |
| Balance at 31 December | <u>2,424,621</u> | <u>(1,321,379)</u> | <u>1,103,242</u> | <u>2,307,035</u> | <u>(1,147,196)</u> | <u>1,159,839</u> |

The net carrying value of equipment held under a finance lease is \$26,926 (2020: \$30,545).

Beachlands School**Notes to the Financial Statements**

For the year ended 31 December 2021

13 Accounts Payable

| | 2021 | 2021 | 2020 |
|------------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Creditors | 41,026 | 30,000 | 31,879 |
| Accruals | 10,410 | 12,550 | 10,620 |
| Employee Entitlements - Salaries | 288,190 | 224,000 | 256,551 |
| | <u>339,626</u> | <u>266,550</u> | <u>299,050</u> |
| Payables for Exchange Transactions | 339,626 | 266,550 | 299,050 |
| | <u>339,626</u> | <u>266,550</u> | <u>299,050</u> |

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

| | 2021 | 2021 | 2020 |
|---|---------------|-------------|--------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Grants in Advance - Ministry of Education | 21,500 | - | 6,800 |
| Other Revenue in Advance | 3,322 | - | - |
| | <u>24,822</u> | <u>-</u> | <u>6,800</u> |

15 Provision for Cyclical Maintenance

| | 2021 | 2021 | 2020 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Provision at the Start of the Year | 109,163 | 109,163 | 147,877 |
| Increase/(decrease) to the Provision During the Year | 16,369 | 10,000 | (19,824) |
| Use of the Provision During the Year | - | (19,163) | (18,890) |
| Provision at the End of the Year | <u>125,532</u> | <u>100,000</u> | <u>109,163</u> |
| Cyclical Maintenance - Current | 16,062 | 30,000 | 3,230 |
| Cyclical Maintenance - Term | 109,470 | 70,000 | 105,933 |
| | <u>125,532</u> | <u>100,000</u> | <u>109,163</u> |

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer equipment.
Minimum lease payments payable (includes interest portion):

| | 2021 | 2021 | 2020 |
|--|---------------|----------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| No Later than One Year | 18,985 | 30,000 | 24,171 |
| Later than One Year and no Later than Five Years | 19,799 | 70,000 | 16,699 |
| Future Finance Charges | (3,970) | - | (3,654) |
| | <u>34,814</u> | <u>100,000</u> | <u>37,215</u> |
| Represented by | | | |
| Finance lease liability - Current | 16,775 | 16,800 | 21,643 |
| Finance lease liability - Term | 18,039 | 18,000 | 15,572 |
| | <u>34,814</u> | <u>34,800</u> | <u>37,215</u> |

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2021

17 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:

| 2021 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | 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 Roof 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
Funds Due from the Ministry of Education

| |
|----------------|
| 107,604 |
| - |
| <u>107,604</u> |

| 2020 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|------------------------------|---------------------------|----------------------------|----------------|--|---------------------------|
| Rms 8,9,10 2017 | 407 | 7,640 | (9,415) | (1,368) | - |
| 5YA Drainage Upgrade | 4,674 | - | (1,548) | - | 3,126 |
| 5YA Light Fitting Upgrade | (1,860) | 31,183 | (852) | - | 28,471 |
| Rms 8 to 10 Roof replacement | - | 34,820 | (35,132) | - | (312) |
| Cycle track | - | 97,131 | (78,958) | - | 18,173 |
| Pool shed | - | 9,747 | (9,355) | - | 392 |
| SIP - Shade Sails/Structure | - | 28,932 | - | - | 28,932 |
| Totals | 3,221 | 209,453 | (135,260) | (1,368) | 78,782 |

18 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 2021

19 Remuneration

Key management personnel compensation

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

| | 2021 Actual \$ | 2020 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 2,910 | 2,670 |
| <i>Leadership Team</i> | | |
| Remuneration | 471,468 | 411,585 |
| Full-time equivalent members | 4 | 3 |
| Total key management personnel remuneration | 474,378 | 414,255 |
| Total full-time equivalent personnel | 4 | 3 |

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 Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

| | 2021 Actual \$000 | 2020 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 160 - 170 | 160 - 170 |
| Benefits and Other Emoluments | 20 -30 | 20 -30 |
| Termination Benefits | - | - |

Other Employees

No other employee received total remuneration over \$100,000 (2020: Nil).

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

| Remuneration \$000 | 2021 FTE Number | 2020 FTE Number |
|-----------------------|--------------------|--------------------|
| 110-120 | 2 | 2 |
| 100-110 | - | 1 |
| | 2 | 3 |

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

20 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021.

(Contingent liabilities and assets as at 31 December 2020: nil)

Holidays Act Compliance – schools payroll

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

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

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

Beachlands School**Notes to the Financial Statements**

For the year ended 31 December 2021

21 Commitments**(a) Capital Commitments**

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

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

(a) \$53,091 contract for 5YA Drainage upgrade project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$41,325 has been received and \$38,200 has been spent on this project to balance date; and

(b) \$65,052 contract for Block 10 LSC Room Conversion as an agent for the Ministry of Education. The project is fully funded by the ministry where \$65,052 has been received and \$57,097 has been spent on this project to balance date; and

(c) \$15,492 contract for Block 1 Roof Cladding project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$15,107 has been received and \$10,058 has been spent on this project to balance date; and

(d) \$72,767 contract for SIP Marker Space/Loose Parts project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$65,526 has been received and \$53,420 has been spent on this project to balance date; and

(e) \$121,210 contract for New Astro Turf Court project as an agent for the Ministry of Education. The project is fully funded by the ministry where \$114,329.70 has been received and \$34,959 has been spent on this project to balance date.

(Capital commitments as at 31 December 2020: \$121,032)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

(Operating commitments as at 31 December 2020: nil)

22 Financial Instruments

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

| | 2021 | 2021 | 2020 |
|---|-----------|-----------------------|---------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Financial assets measured at amortised cost | | | |
| Cash and Cash Equivalents | 592,633 | 309,223 | 364,211 |
| Receivables | 314,392 | 282,055 | 284,929 |
| Investments - Term Deposits | 285,505 | 280,000 | 281,964 |
| Total Financial assets measured at amortised cost | 1,192,530 | 871,278 | 931,104 |
| Financial liabilities measured at amortised cost | | | |
| Payables | 339,626 | 266,550 | 299,050 |
| Finance Leases | 34,814 | 34,800 | 37,215 |
| Total Financial Liabilities Measured at Amortised Cost | 374,440 | 301,350 | 336,265 |

23 Events After Balance Date

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

Beachlands School

Notes to the Financial Statements

For the year ended 31 December 2021

24 COVID 19 Pandemic Ongoing Implications

Impact of Covid-19

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

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

25 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 2022 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 2021

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656

www.rsmnz.co.nz

The Auditor-General is the auditor of Beachlands school (the School). The Auditor-General has appointed me, Brendon Foy, 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 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 6 June 2024. 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, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the 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 statement of responsibility, board member list, 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 blue ink, appearing to read 'Brendon Foy'.

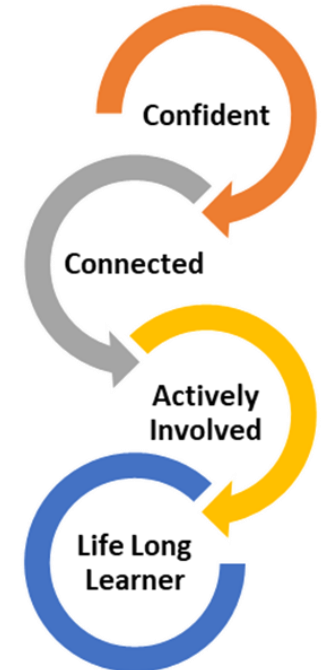
Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand





Beachlands School Strategic Plan & Analysis of Variance

December 31st 2021



2021 Executive Summary

The 2021 school year was a time where we truly lived our school motto: Everyday Learning and Growing Together - Me mātau Ra. Most significant was the work of the COVID-19 Pandemic Team and Board of Trustees who successfully led our school and community through the COVID-19 lockdown period. This was a time that required all of us to work together not only to ensure that effective health and safety practices were in place but also to balance distance learning and wellness of student and teachers at the same time. I would like to acknowledge the following staff groups who were outstanding with their support and leadership when managing our school with distance learning, partial return to school learning and learning bubbles; office staff, learning assistants, teachers and ground staff.

During the Covid -19 lockdowns and partial return to school in Term 4, our teaching staff (full time, part time and learning assistants) worked extremely hard on delivering innovative, imaginative and authentic learning activities via Seesaw and Zoom instructional lessons. I want to acknowledge the efforts everyone put in and their commitment to staying in touch with our learners over this time. In time, history will reflect on the outstanding efforts everyone made in our education sector. Resilience, innovation, collaboration and pastoral care for each other were amazing qualities that came to the fore as we all struggled with the challenges Covid-19 presented in our homes, in our school and within our community.

As expected, our longitudinal achievement data revealed that rates of progress and achievement have declined between December 2018 to December 2021. Plans are in place to reset our back to school learning programmes & experiences for all our learner commencing Term 1 2022. This includes the introduction of Reading Recovery, Accelerated Learning Literacy (ALL) and Accelerated Learning in Maths (ALiM) and Structured Literacy with Dr Christine Braid from Massey University.

Connections with each other will also need consideration as being away as a school community for two years will require some resetting of learning and behavioural norms. Hence Pause-Breath-Smile will be evident during the school day, we will work with PLD providers from Nature2classroom who have a wonderful focus on a cohesive, curriculum-aligned programme that is shaped by creative learning, woven with Te Ao Māori, and driven by children's wellbeing. A key outcome of this programmes is that they foster better connections to self, others and the planet, for children with skills for a better future and finally we will work with the Manukua Beautification Trust-Junk Play programme where all children are provided with opportunities to problem solving, ability to think creatively have excitement and adventure through play, use their social skills and team-work, including communication and negotiation skills and have Increased connection to the environment.

All teaching staff are to be congratulated on their ongoing PLD commitment in collaborate practices with Mrs Jacqui Allen from Cognition Education. Whether teaching in the traditional single cell cluster of classrooms or moving into our new ILE classroom block, collaborative practices can be applied in all learning settings. Our Beachlands School students/tamariki learn in collaborative, imaginative and teacher guided ways, that includes using the learners' passions to explore, experiment and discover along with their ability to solve problems. These outcomes align with the vision of our New Zealand Curriculum being to develop confident, connected, actively involved, lifelong learners.

Finally to our Board of Trustees, Chair Natasha Cockerell and members Kelly Dixon, Peter Harries, Andrew Bryson, Robert Hales, Stuart Andrewes. Thank you for your leadership during 2021. While balancing the challenges of Covid -19 your focus on student and staff wellbeing was at the centre of decisions coupled with the ongoing schedule of works & decisions relating to our new building, SIP projects and the development of our new 10YPP meant that excellent progress was made in all these areas.

Looking ahead to the 2022 school year, I hope that as a school, local community and New Zealand as a whole gets back to living safely in post Covid-19 times. The disconnect over the past two years has created a way of living safely during the spreading of Covid-19 but I am sure we are all looking forward to life at the Governments Green Traffic light level.

Anthony Noble-Campbell
Principal/Tumuaki

Our Vision

Every day we strive to provide effective learning opportunities, that ensures our people have the skills needed to succeed within the ever-changing world.

**School Motto**

Everyday Learning and Growing Together
Me mātau Ra

STRATEGIC AREAS OF FOCUS

| 1. Providing opportunities and resources for learning and growing together | 2. Enhancing our Beachlands School experience for all | 3. Strengthening connections within and beyond our school |
|---|---|--|
| <p>A. Embrace new approaches within teaching and learning programmes. i.e. STEAM: Science, Technology, Engineering, Arts and Maths, Growth coaching for staff and students & the creation of our Media Centre and Makerspace/Recycling Centre for sustainability.</p> <p>B. Ensure evidence driven decision making directs teaching and learning across the school.</p> <p>C. Provide opportunities to advance leadership (staff and student) across the school. Utilising the skills & knowledge with staff.</p> <p>D. Embed collaborative practices across all learning areas including strengthening our Professional Growth Cycle (PCG) practices</p> <p>E. Through self-review, plan, resource, implement effective learning practices that supports innovation in programme design & delivery, with the aim of raising levels of progress & achievement for all.</p> <p>F. To provide resources that enable/support the delivery of teaching & learning programmes.</p> | <p>A. Deliver induction programmes for all new students, families, whānau and employees of our school.</p> <p>B. Embed our school's communication platforms to ensure communications are received in a succinct and timely manner.</p> <p>C. Align our school's strategic direction and the Beachlands School brand with internal and external channels to provide clarity, growth awareness and build connections.</p> <p>D. Provide ongoing development opportunities that enables all staff to learn and grow in order to successfully deliver the Beachlands School Brand/Experience (FERN, Life Long Learner, Partnerships in Learning, Equity and Excellence for all).</p> <p>E. Provide a welcoming & safe environment for all.</p> <p>F. Being proactive in sharing our collaborative practices communication framework with all parents.</p> | <p>A. To value opportunities to learn, grow and partner with Ngai Tai Ki Tamaki (our iwi) particularly in relation to our NZ Histories curriculum.</p> <p>B. Embed 'Education for Sustainability' within teaching and learning programmes that ensures accreditation as a Green-Gold Enviroschool.</p> <p>C. Respect and acknowledge all cultures present in both teaching and learning programmes and in visual representation within our environment.</p> <p>D. Utilise the knowledge, skills and expertise available in our local community to encourage and build 'Friends of our school' partnerships.</p> <p>E. Support strategic goals by aligning the work/resources of the PTA and the BOT to the successful implementation of identified school projects.</p> <p>F. Provisionally Registered Teachers Programme.</p> |

OUTCOMES:

Creating a desired future in our ever-changing world that prepares all of us as confident, connected, actively involved, lifelong learners.

| | | |
|--|---|---|
| <p>1. Continuing to develop and streamline systems and structures that support a growing school (moving from 600 students to 750 students).</p> <p>2. Diversification ensures that students of all abilities are given opportunities to learn in new and relevant contexts that prepares them to become successful lifelong learners.</p> <p>3. Assessment for learning develops students' assessment and learning-to-learn capabilities.</p> <p>4. Organisational structures, process and practices enable and sustain collaborative learning and decision making for all.</p> <p>5. Opportunities are created for team, curriculum, schoolwide leadership roles.</p> <p>6. Opportunities are created for student leadership (student coaching, digital/media, library, sports, monitors, mediators, student council).</p> <p>7. Utilise the expertise of others (RTLb, Special Education, Within Staff, External PLD) to strengthen teaching practices & provide successful outcomes for learners.</p> | <p>1. Leadership builds trust and effective collaboration at every level of the school community.</p> <p>2. Embed Positive Behaviours for Learning (PB4L / Growth Coaching / Peer Mediation / Pause-Breathe-Smile).</p> <p>3. Ensure alignment of our school's strategic direction (internal and external).</p> <p>4. Our school is a highly desirable place to work and we are seen to provide attractive employment opportunities for teachers which in turn supports our school growth.</p> <p>5. Students participate and learn in caring, collaborative, inclusive learning environments.</p> <p>6. Ensure induction programmes meet the needs of all new staff/students/families (Establish the 'Newcomers Club').</p> <p>7. Provide PLD from the Roween Higgie & Julie Schumacher from Education Group, Maggie Ogram from Osprey Consulting, MOE (Pause-Breathe-Smile), Jacqui Allen from Cognition Education & Kerry Tetupu from Evaluation Associates.</p> <p>8. Promote to new families & embed our school's communication platforms being Schoolstream / New School Website.</p> | <p>1. Students learn, achieve and progress in the breadth and depth of the NZ Curriculum.</p> <p>2. Access to relevant expertise, within & beyond our school builds capability for ongoing improvement and innovations for students and school staff.</p> <p>3. Community is further connected to the school with shared goals and new programmes that expand learning opportunities for all.</p> <p>4. Community collaborations enrich opportunities for students to become confident, connected, actively involved, lifelong learners.</p> <p>5. Student learning at home is promoted through the provision of relevant activities that connect and reinforce learning related to the classroom programme.</p> <p>6. Ensure our curriculum is culturally responsive and reflects the principles of UDL (Universal Design for Learning).</p> <p>7. Opportunities are provided to express one's culture particularly through the arts curriculum.</p> |
|--|---|---|

Beachlands School



Everyday Learning and Growing Together – Me mātau Ra

| OTJ – Reading | 2018 | | 2019 | | 2020 | | | 2021 | | | Percentage Shifts Over Time |
|-----------------|--------------------|--------------|--------------------|--------------|--|--------------------|--------------|---|--------------------|--------------|-------------------------------------|
| | Number Of Students | % At & Above | 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 | Covid-19 Percentage Shift 2019-2021 |
| All Students | 622 | 88 | 671 | 87% | | 691 | 71% | | 682 | 67% | -20% |
| All Girls | 302 | 92 | 317 | 92% | | 330 | 76% | | 322 | 71% | -21% |
| All Boys | 320 | 85 | 354 | 84% | | 361 | 67% | | 360 | 62% | -22% |
| European/Pākehā | 406 | 91 | 434 | 92% | | 440 | 75% | | 448 | 70% | -22% |
| Māori | 94 | 78 | 103 | 76% | | 93 | 66% | | 85 | 56% | -20% |
| Pasifika | 14 | 93 | 14 | 93% | | 18 | 61% | | 15 | 54% | -38% |
| African Origins | 33 | 81 | 45 | 78% | | 57 | 63% | | 53 | 63% | -15% |

| OTJ – Writing | 2018 | | 2019 | | 2020 | | | 2021 | | | Percentage Shifts Over Time |
|-----------------|--------------------|--------------|--------------------|--------------|--|--------------------|--------------|---|--------------------|--------------|---------------------------------------|
| | Number Of Students | % At & Above | 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 | Covid-19 Percentage Shift 2019 - 2021 |
| All Students | 620 | 82 | 671 | 79 | | 692 | 69 | | 680 | 53% | -28 |
| All Girls | 301 | 90 | 317 | 89 | | 331 | 77 | | 321 | 58% | -31 |
| All Boys | 319 | 73 | 353 | 70 | | 361 | 61 | | 359 | 49% | -21 |
| European/Pākehā | 406 | 85 | 434 | 82 | | 440 | 70 | | 448 | 55% | -27 |
| Māori | 93 | 73 | 103 | 72 | | 93 | 64 | | 84 | 46% | -27 |
| Pasifika | 14 | 85 | 14 | 86 | | 18 | 44 | | 15 | 27% | -59% |
| African Origins | 33 | 72 | 45 | 60 | | 57 | 65 | | 53 | 49% | -11 |

| OTJ – Maths | 2018 | | 2019 | | 2020 | | | 2021 | | | Percentage Shifts Over Time |
|-----------------|--------------------|--------------|--------------------|--------------|--|--------------------|--------------|---|--------------------|--------------|---------------------------------------|
| | Number Of Students | % At & Above | 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 | Covid-19 Percentage Shift 2019 - 2021 |
| All Students | 622 | 85 | 671 | 84 | | 691 | 74 | | 683 | 61% | -23% |
| All Girls | 302 | 84 | 317 | 81 | | 329 | 61 | | 323 | 54% | -27% |
| All Boys | 320 | 86 | 354 | 86 | | 362 | 79 | | 360 | 68% | -18% |
| European/Pākehā | 406 | 86 | 434 | 86 | | 441 | 74 | | 448 | 63% | -23% |
| Māori | 94 | 69 | 103 | 75 | | 93 | 73 | | 86 | 55% | -20% |
| Pasifika | 14 | 93 | 14 | 79 | | 18 | 56 | | 15 | 33% | -46% |
| African Origins | 33 | 73 | 45 | 78 | | 57 | 77 | | 53 | 64% | -14% |


Beachlands School



Everyday Learning and Growing Together – Me mātau Ra

| OTJ – Reading December | 2018 Schoolwide Percentage At & Above = 88% | | 2019 Schoolwide Percentage At & Above = 88% | | C O V I D - 19 | 2020 Schoolwide Percentage At & Above = 71% | | C O V I D - 19 | 2021 Schoolwide Percentage At & Above = 67% | | Percentage Shifts Over Time |
|---------------------------|---|-----------------|---|-----------------|----------------------------------|---|-----------------|----------------------------------|---|-----------------|--|
| | Number Of Students | % At & Above | Number Of Students | % At & Above | | Number Of Students | % At & Above | | Number Of Students | % At & Above | Covid-19 Percentage Shift 2019-2021 |
| Year 1 | 118 | 100 | 88 | 100 | | 84 | 21 | | 84 | 99% | -1% |
| Year 2 | 79 | 94 | 85 | 88 | | 95 | 85 | | 83 | 80% | -8% |
| Year 3 | 75 | 84 | 86 | 84 | | 76 | 59 | | 92 | 58% | -26% |
| Year 4 | 77 | 97 | 74 | 88 | | 92 | 77 | | 87 | 72% | -16% |
| Year 5 | 62 | 84 | 88 | 90 | | 77 | 68 | | 91 | 37% | -53% |
| Year 6 | 70 | 75 | 69 | 81 | | 91 | 87 | | 82 | 60% | -21% |
| Year 7 | 66 | 81 | 61 | 67 | | 58 | 69 | | 77 | 53% | -14% |
| Year 8 | 59 | 82 | 66 | 85 | | 64 | 77 | | 59 | 65% | -20% |
| | | | | | 1 Term | | | 2 Terms | | | |
| OTJ – Writing December | 2018 Schoolwide Percentage At & Above = 82% | | 2019 Schoolwide Percentage At & Above = 79% | | C O V I D - 19 | 2020 Schoolwide Percentage At & Above = 68% | | C O V I D - 19 | 2021 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 | Covid-19 Percentage Shift 2019 - 2020 |
| Year 1 | 118 | 100 | 88 | 100 | | 84 | 82 | | 84 | 99% | -1% |
| Year 2 | 79 | 94 | 85 | 90 | | 95 | 91 | | 83 | 76% | -14% |
| Year 3 | 75 | 80 | 86 | 67 | | 76 | 56 | | 92 | 42% | -25% |
| Year 4 | 77 | 92 | 74 | 82 | | 92 | 63 | | 87 | 54% | -28% |
| Year 5 | 62 | 64 | 88 | 80 | | 77 | 53 | | 91 | 14% | -66% |
| Year 6 | 70 | 69 | 69 | 65 | | 91 | 76 | | 82 | 45% | -20% |
| Year 7 | 66 | 68 | 61 | 53 | | 58 | 40 | | 76 | 45% | -8% |
| Year 8 | 59 | 61 | 66 | 67 | | 64 | 48 | | 58 | 38% | -29% |
| | | | | | 1 Term | | | 2 Terms | | | |
| OTJ – Maths December | 2018 Schoolwide Percentage At & Above = 85% | | 2019 Schoolwide Percentage At & Above = 84% | | C O V I D - 19 | 2020 Schoolwide Percentage At & Above = 74% | | C O V I D - 19 | 2021 Schoolwide Percentage At & Above = 61% | | Percentage Shifts Over Time |
| | Number Of Students | % At & Above | Number Of Students | % At & Above | | Number Of Students | % At & Above | | Number Of Students | % At & Above | Covid-19 Percentage Shift 2019 - 2020 |
| Year 1 | 118 | 100 | 88 | 90 | | 84 | 77 | | 84 | 100% | +10 |
| Year 2 | 79 | 93 | 85 | 88 | | 95 | 84 | | 83 | 78% | -10 |
| Year 3 | 75 | 74 | 86 | 75 | | 76 | 46 | | 93 | 40% | -35% |
| Year 4 | 77 | 95 | 74 | 82 | | 92 | 76 | | 87 | 47% | -35% |
| Year 5 | 62 | 79 | 88 | 83 | | 77 | 69 | | 91 | 41% | -42% |
| Year 6 | 70 | 83 | 69 | 82 | | 91 | 82 | | 82 | 69% | -13% |
| Year 7 | 66 | 58 | 61 | 60 | | 58 | 63 | | 77 | 45% | -15% |
| Year 8 | 59 | 77 | 66 | 78 | | 64 | 70 | | 59 | 59% | -19% |
| | | | | | 1 Term | | | 2 Terms | | | |

Approaches & Practices to advance Students' Progress and Achievement 2022

| Reading Recovery Teacher Mrs Karin Vince | Accelerating Learning MOE ALL (literacy) Celeste Sachs & Carly Loveridge MOE ALiM (Maths) Natalie Pallesen | Enrichment Teachers: Mrs Sarah Nicolson |
|---|--|---|
| <p>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>Children usually make faster progress with one-to-one teaching. The Reading Recovery teacher will do a range of assessments to identify your child's areas of strength, and areas where your child may be having difficulties. They will then design a series of lessons adapted specifically for your child.</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>Accelerating Learning in Literacy/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"> ➤ Acceleration for small groups of learners who are not meeting expectations. ➤ Growth in professional knowledge and capability in using accelerative strategies with students. ➤ Mentoring of teachers will grow leadership capability to lead sustained change in student achievement. ➤ 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. ➤ Evidence of teachers working in partnership with parents, families and whānau to support and sustain accelerative achievement gains for targeted students. | <p>"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". They emphasise that such students "require a wide variety of educational opportunities and services that are not ordinarily provided through regular instructional programs".</p>  |

Structured Literacy Years 1-8

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. Learning correct letter formation is a priority. Mastery of these skills builds a strong foundation for reading and writing, without which progress is slow, motivation stalls and achievement suffers. Dr Christine Braid of Massey University

E-AsTTle - Years 1-8 in Writing Years 4-8 in Maths / Reading Assessments to be completed by the end of Week 3 Term 1 2022

The asTTle assessment tool was designed to provide reliable and valid assessment information for teachers and students to enhance teaching and learning. This supports the shift in understanding of best educational practice from an emphasis on assessment of learning to assessment for learning.

The purpose of every e-asTTle assessment should be to determine what the student now knows and what they might learn next. The assessment should provide this information to both the students and to the teacher. The assessment should not be about only obtaining a score, although it may well be about wanting to monitor and celebrate progress. The key is the interpretation of any score or information from an assessment and a major function of e-asTTle is to assist in providing these interpretations.

Assessment is a collaborative endeavour between the teacher and the student where both want to determine what the student knows and what might be learnt next. Therefore, a major role that the teacher has is to manage the learning culture of the classroom to maximize students' motivation to engage keenly with assessment.

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

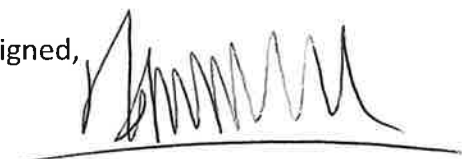
Year 4 25/48 (52% shift at or above expectation)
Year 6 23/55 (41% shift at or above expectation)
Year 8 8/23 (34% shift at or above expectation)

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 2021 the school budgeted funding of \$10,500.00 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 black ink, appearing to read 'Anthony Noble-Campbell', written over a horizontal line.

Anthony Noble-Campbell

Principal