



Beckenham Te Kura o Pūroto

Annual Report

2024

Contents

Cultural Narrative	3
Vision and Values	4
Annual Plan 2024 (End of Year Review)	
Goal 1 Initiative 1: Maths Curriculum and delivery refresh	5
Goal 1 Initiative 2: English Curriculum and delivery refresh	6
Goal 1 Initiative 3: Science Curriculum Refresh	7
Goal 1 Initiative 6: Te Reo Curriculum development and delivery	8
Goal 2 Initiative 1: Gifted Learners Project	9
Goal 2 Initiative 2: PB4L	10
Goal 2 Initiative 3: Cybersafety Project	11
Goal 2 Initiative 4: Culturally Connected Communities Project	12
Giving effect to Te Tiriti o Waitangi	13
Student Achievement Targets 2024 - Analysis of Variance	15
Mathematics Student Achievement Targets - Analysis of Variance	17
Literacy Student Achievement Targets - Analysis of Variance	22
General Analysis of Student Achievement	29
Financial Reporting	35

Cultural Narrative

Beckenham Te Kura o Pūroto

Te Awa Ōpāwaho

In Māori culture water is likened to the lifeblood of Papatūānuku. Ōpāwaho is the Māori name for the Heathcote River which forms a loop in the Beckenham area. Rivers support people, plants and wildlife, creating a nesting and feeding habitat for birds and other vulnerable creatures. This makes our area of the world very special.

Use of Ōpāwaho

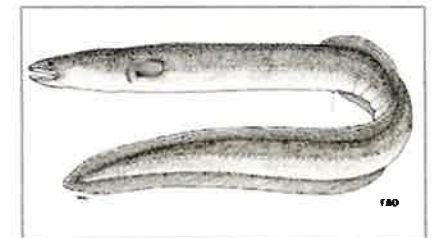
Over many centuries of using the river as a food source and a transport corridor, the iwi of Waitaha, Kāti Mamoe and Ngāi Tahu fostered a close relationship with this resource. Ōpāwaho te awa functioned as a waho or outpost and was a resting place for Ngāi Tahu as they travelled between Kaiapoi and Horomaka, Banks Peninsula as they gathered and sourced food and other resources.

Mahinga Kai

Beckenham was a mahinga kai (food gathering) area and a place for travellers to meet and trade as they moved from Kaiapoi to Te Waihora (Lake Ellesmere). mahinga kai literally means 'to work the food', and refers to the gathering of food and resources, the places where they are gathered and the practices used to do so.

Beckenham Te Kura o Pūroto

Our school was given the name Beckenham Te Kura o Pūroto by Ngāi Tahu. The name reflects the ponds located near our kura, a significant mahinga kai. **Beckenham - the school of the ponds.**



Vision

Whakarite ngā kete mō te haerenga!
Filling our kete for the journey



Values



WE LOVE LEARNING
He taonga te ako



WE LOVE CHALLENGE
Nau mai te wero



WE CARE
Arohaina te tāngata me te taiao



WE GET THERE TOGETHER
Mā tātou katoa te waka e hoe



WE MAKE A DIFFERENCE
Nā mātou he rerekē te ao

ANNUAL PLAN 2024 (End of Year Review)



*Whakarite ngā kete mō te haerenga!
Filling our kete for the journey*

Goal 1: We ensure progress and achievement for all ākonga through the weaving of the Curriculum Refresh into our local Beckenham Curriculum	Goal Success Statements: <ul style="list-style-type: none"> Mathematics and English curriculum areas will be developed into local curriculum and will be being used by kaiako, in conjunction with quality assessment practices, to ensure progress & achievement for all ākonga Curriculum refresh across other learning areas will be being progressed
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Initiative 1: Maths Curriculum and delivery refresh

Outcome: Kaiako will be competent targeting ākonga needs and teaching using the refreshed Mathematics Curriculum	Measures: <ul style="list-style-type: none"> Knowledge and confidence/use survey (1-5) of kaiako Teacher planning reflects refreshed curriculum & CPM (Common Practice Model) Observations of teaching reflects refreshed curriculum & CPM Termly team data analysis records and conversations provide evidence of kaiako data literacy for effective teaching
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Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Professional development in the refreshed Maths curriculum to ensure all kaiako understand and use the Maths curriculum.	<ul style="list-style-type: none"> Deputy Principal - Curriculum 	<ul style="list-style-type: none"> WST to lead staff professional development 	<ul style="list-style-type: none"> SOD allocation Term 2 and Term 4 Curriculum refresh Staff Meeting allocation (1 per term) 	<ul style="list-style-type: none"> Term 4, Week 4 	Completed - workshops run on maths termly after each TLF session. Two staff-only days with a curriculum focus.
Attend Learner first Year 3 PLD on the effective teaching of maths.	<ul style="list-style-type: none"> Deputy Principal - Curriculum 	<ul style="list-style-type: none"> WST and Maths team 	<ul style="list-style-type: none"> PLD cost Just in Time Maths \$2000 5 release days per term to attend PLD 2 half days per term - webinars 	<ul style="list-style-type: none"> Term 4, Week 3 	Completed - a representative from each teaching team and WST Maths attended. Each person then supported the teaching of maths in their team.
Continue to lead staff development on effective teaching and assessment in Maths, through staff meetings and team planning/assessment meetings.	<ul style="list-style-type: none"> Deputy Principal - Curriculum 	<ul style="list-style-type: none"> WST, supported by maths team, to lead development 	<ul style="list-style-type: none"> SOD allocation 1x Staff meeting per term 	<ul style="list-style-type: none"> Term 4, Week 3 	Completed.
Develop a BTKOP Maths curriculum.	<ul style="list-style-type: none"> Deputy Principal - Curriculum 	<ul style="list-style-type: none"> WST to write 	<ul style="list-style-type: none"> 2 release days 	<ul style="list-style-type: none"> End of Term 3 	In progress - This will form part of the BTKOP curriculum.

Initiative 2: English Curriculum and delivery refresh

Outcome: Kaiako will be competent targeting ākonga needs and teaching using the refreshed English Curriculum

Measures:

- Knowledge and confidence/use survey of kaiako
- Teacher planning reflects refreshed curriculum & CPM
- Observations of teaching reflects refreshed curriculum & CPM
- Literacy Goals (HERO) provide evidence of ākonga achievement through new curriculum

Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Professional development in the refreshed English curriculum to ensure all kaiako understand and use the English curriculum.	<ul style="list-style-type: none"> • Deputy Principal - Curriculum 	<ul style="list-style-type: none"> • WST to lead staff professional development 	<ul style="list-style-type: none"> • SOD allocation Term 2 and Term • Curriculum refresh Staff Meeting allocation (1 per term) 	<ul style="list-style-type: none"> • Term 4, Week 4 	Completed - Termly staff meeting, SOD allocation. Regular Literacy Team meetings. Literacy Lead has also met with individual teachers with focus areas and carried out observations. Each Team had a Teaching as Inquiry focusing on writing.
Continue to lead staff development on effective teaching and assessment in English, through staff meetings and team planning/assessment meetings.	<ul style="list-style-type: none"> • Deputy Principal - Curriculum 	<ul style="list-style-type: none"> • WST 	<ul style="list-style-type: none"> • SOD allocation • 1x Staff meeting per term 	<ul style="list-style-type: none"> • Term 4, Week 3 	Completed - as above. Literacy target data collected and analysed 3 x per year.
Develop a BTKOP English curriculum.	<ul style="list-style-type: none"> • Deputy Principal - Curriculum 	<ul style="list-style-type: none"> • WST to write 	<ul style="list-style-type: none"> • 2 release days 	<ul style="list-style-type: none"> • End of Term 3 	In progress - This will form part of the BTKOP curriculum. Also building an online Teaching and Learning resource folder.

Initiative 3: Science Curriculum Refresh

Outcomes:

Kaiako will incorporate Nature of Science from Science Curric. into teaching.
Ākonga will have expanded beliefs about science and its relevance in their lives.

Measures:

- Knowledge and confidence/use survey of kaiako
- Team Leaders gather and speak to planning evidence

Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Whole staff professional development on science teaching, particularly NOS.	• Principal	• Science lead	• SOD time (2 hours) start of year	• Term 1, Week 1	Completed - focus on aspects of the curriculum and practical activity for staff to use at the beginning of the year in teams.
Establish a kete of resources for science learning, and a teaching resource list for kaiako.	• Principal	• Science lead	• Release time 1 day per term	• Term 2, Week 10	Completed - organisation of current resources and purchasing of supporting resources.
Invite Whānau to support science learning (all cohorts, at least once).	• Principal	• Science lead and home-group kaiako	• Planning time - 2 hours per session	• Term 3, Week 10	Not completed. Key personnel left during 2024.

Initiative 6: Te Reo Curriculum development and delivery

Outcome:

All ākonga will receive congruent teaching in Te Reo Māori and all Kaiako will improve their level of Te Reo Māori and will build understanding of Mātauranga Māori and tikanga

Measures:

- Evidence of kaiako using the local curriculum will be gathered
- Kaiako self-assess using NZCER Te Reo Māori online language assessment
- Assessment of ākonga (Y4-8) using NZCER Taku Reo and Te Reo Māori tools

Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Run PLD activities to grow staff understanding of Mātauranga Māori.	• Principal	• Te Ao Māori lead and Team with support from AST - ANZHistories	<ul style="list-style-type: none"> • Start of year staff only day • Possible budget of \$2000 	• Term 1 Week 3	Partially completed - Session at staff only day 2024. Ongoing support as required.
Support kaiako to complete assessment, commit to an end-of-year goal and action plan. Set-up 'study groups'.	• Principal	• Te Ao Māori lead and Team	• Time on Staff Only Day	• Term 1 end	Not completed - The assessment was not readily available. Will need further research options.
Gather appropriate resources and draft a BTKOP Te Reo Māori curriculum and share with staff.	• Principal	• Te Ao Māori lead and 1 other	<ul style="list-style-type: none"> • 2 days release • Staff Meeting end of Term 1 	• Term 1 end	Completed - A big piece of work resulted in a completed draft curriculum ready for first use in 2025. A review of this to follow.
Support staff to begin teaching from the draft BTKOP Te Reo Māori curriculum.	• Principal	• Te Ao Māori lead and Team	• Team Meetings during T2 as needed	• Term 2 end	Partially completed - Initial use will be in 2025.
Support staff to review progress, re sit assessment, celebrate progress and make a 2025 goal.	• Principal	• Te Ao Māori lead and Team	• Staff Meeting during Term 4	• Term 4, Week 5	Not completed - Defer to 2025 due to above.

Goal 2: We learn in partnership to ensure a safe, responsive, mana-enhancing and inclusive learning environment for all	Goal Success Statements: <ul style="list-style-type: none"> All ākonga, whānau and staff feel safe, valued and able to support one another to be the best they can be
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Initiative 1: Gifted Learners Project - including the 'Wonder Project' and the 'Case Study Project'

Outcome: Ākonga with giftedness in one or more of a wide range of domains are identified and supported to flourish,			Measures: <ul style="list-style-type: none"> SLT survey Kaiako survey Whānau Survey Reflections from Wonder Project and Case Study Project. Akōnga voice, Whānau voice and Kaiako voice Completed documentation / self-review cycle. 		
Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Develop a definition of "What does it mean to be a Gifted Learner at Beckenham Te Kura o Pūroto."	<ul style="list-style-type: none"> SENCO / Pūmanawa Gifted Learners Leader 	<ul style="list-style-type: none"> Pumanawa Gifted Learners team, supported by RTLB, NZCGE, AST Pūmanawa Gifted Learners, Whānau, Gifted NEx 	<ul style="list-style-type: none"> Meeting times 3 x 3 hours 	<ul style="list-style-type: none"> End of Term 2 	Partially completed - Drafted and ready for confirmation in early 2025.
Utilise Pumanawa Gifted Learners questions to review initial connection time with whānau at the beginning of the year.	<ul style="list-style-type: none"> SENCO / Pūmanawa Gifted Learners Leader 	<ul style="list-style-type: none"> Pumanawa Gifted Learners team, supported by AST Pūmanawa Gifted Learners, Whānau, SENCO at St Martin's School - Leanne 	<ul style="list-style-type: none"> 2 days release (TBC) 	<ul style="list-style-type: none"> End of Term 2 	Completed - Used at the start of year learning conferences. It has also been used for whānau meetings during the year to support conversations and wonderings about giftedness and identification. Information fed into teams and used to plan programmes.
Use Case study model as a basis for our Gifted Learner ILPs.	<ul style="list-style-type: none"> SENCO / Pūmanawa Gifted Learners Leader 	<ul style="list-style-type: none"> Pumanawa Gifted Learners team Kaiako 	<ul style="list-style-type: none"> 5 days release 	<ul style="list-style-type: none"> End of Term 1 	Completed - Used at each ILP throughout the year.
Kaiako utilise UDL planning model to develop and implement programmes for our gifted Learners.	<ul style="list-style-type: none"> SENCO / Pūmanawa Gifted Learners Leader 	<ul style="list-style-type: none"> Kaiako 	<ul style="list-style-type: none"> RTLB - resource teacher of Learning and Behaviour. - Jodi 	<ul style="list-style-type: none"> Term 4, Week 6 	Partially completed - 3 teams trained and currently using UDL.
Develop guidelines and procedures in order to embed and sustain our practice and understanding of effective practice for our Gifted Learners.	<ul style="list-style-type: none"> SENCO / Pūmanawa Gifted Learners Leader 	<ul style="list-style-type: none"> Pumanawa Gifted Learners team Kaiako 	<ul style="list-style-type: none"> NZCGE - New Zealand Centre for Gifted Education - School to find \$1280 for NZCGE PD. Madeline. AST - Pūmanawa Gifted Learners 	<ul style="list-style-type: none"> Ongoing across 2024 / 2025 	Partially completed - Drafted documentation. 2024 also focussed on embedding the work and learnings from 2023.

Initiative 2: PB4L - Tier 2 (continue with Tier 1 practices)

Outcome:

Ākonga are supported to manage their emotions and behaviour in consistent and mana-enhancing ways

Measures:

- Team evidence of targeted interventions
- Survey of staff ability to use Tier 2 practices to support interventions
- Utilise NZCER Wellbeing@School tool to measure and analyse ākonga wellbeing

Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Classroom Practices Team to attend termly MOE training in order to upskill.	<ul style="list-style-type: none"> • Deputy Principal - Curriculum 	<ul style="list-style-type: none"> • PB4L Lead Teacher 	<ul style="list-style-type: none"> • 5 release days per term 	<ul style="list-style-type: none"> • Term 4, Week 4 	Completed - PB4L team attended MOE workshops. Information was then shared with each teaching team.
CPT to lead teaching teams in using CPT practices and tools.	<ul style="list-style-type: none"> • PB4L Lead Teacher 	<ul style="list-style-type: none"> • PB4L/CPT team 	<ul style="list-style-type: none"> • Time in Team Meetings to use CPT tools 	<ul style="list-style-type: none"> • End of Term 3 	Completed - CPT leads this with their teaching teams. Staff meetings were also used to talk through systems and the purpose of the tools.
Continue Tier 1 School-wide practices through Staff Meetings, following BTKOP PB4L Handbook.	<ul style="list-style-type: none"> • Deputy Principal - Curriculum 	<ul style="list-style-type: none"> • PB4L Lead Teacher 	<ul style="list-style-type: none"> • Staff Meeting power team • PB4L Team (1 person per team) 	<ul style="list-style-type: none"> • Ongoing 	Completed - This is ongoing throughout the year, along with working with staff new to kura on PB4L School Wide.

Initiative 3: Cybersafety Project

Outcome:

Ākonga are supported through an agreed, consistent approach to behave safely in online environments

Measures:

- Percentage of whānau engaged with an active and co-created model of cybersafety
- Number of project activities held
- Survey of whānau confidence in supporting ākonga in cyberspace

Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Form an initial focus group.	• Principal	• Lead Teacher	• 2 hours	• Term 1, Week 4	Not completed - Look at ways to implement in 2025.
Meet with the initial focus group, set up a survey of whānau to establish current state and needs.	• Principal	• Lead Teacher	• 2 hours • 1/2 day release	• Term 1, Week 6	Not completed - Look at ways to implement in 2025.
Plan an approach with whānau, to identify needs, and find resources and education opportunities for whānau, whilst growing the group.	• Principal	• Lead Teacher	• 15 hours / 3 days release during Term 2-3 • \$1000 for an event/speaker?	• Term 3 end	Partially completed - Team Blogs have regular posts to whānau to support the teaching in class. One whānau meeting was held and was well attended.
Survey whānau, review progress and develop next steps for 2024.	• Principal	• Lead Teacher and Principal	• 2 hours	• Term 4, Week 5	Not completed - Look at ways to implement in 2025.

Initiative 4: Culturally Connected Communities Project

Outcome: Cultural needs and identities of whānau and ākonga are valued and supported		Measures: <ul style="list-style-type: none"> • School newsletter posts about school-wide cultural events and activities • # of cultural events within the school for ākonga (and whānau) • Engagement of whānau with cultural activities and events 			
Key Actions	Accountable to	People Responsible	Resources	Complete by	Review
Plan a programme of cultural events and activities for the year (on a term-by-term basis).	• Principal	• Cultural Connections Lead with support from Leadership Team	• 2.5 hours per term	• Term 4, Week 7	Partially completed - Matariki event held
Support teams to run an event that celebrates cultures in their team and engages whānau.	• Principal	• Cultural Connections Lead and Team Leaders	• 2.5 hours per term	• Term 4, Week 7	Not completed - Look at ways to implement in 2025
Explore running a cultural group with a different cultural focus each term - with whānau leading.	• Principal	• Cultural Connections Lead and ESOL Lead	• 2.5 hours per term	• Term 3 end	Partially completed - ESOL group have a termly focus on cultures, traditions, food and dance
Grow the sharing of "Ko wai au?" presentations in fortnightly Assemblies.	• Principal	• Cultural Connections Lead and ESOL Lead	• 2.5 hours per term	• Term 4 Week 7	Completed - Cultural presentations at Assembly regularly.

Beckenham Te Kura o Pūroto - Giving effect to Te Tiriti o Waitangi 2024

Whakarite ngā kete mō te haerenga! Filling our kete for the journey

The 2024 Annual Plan outlines objectives to uphold Beckenham Te Kura o Pūroto’s commitments to Te Tiriti o Waitangi, as required by the Education and Training Act 2020.

Focus Area - Initiative 6: Te Reo Curriculum development and delivery

Outcome:
All ākonga will receive congruent teaching in Te Reo Māori and all Kaiako will improve their level of Te Reo Māori and will build understanding of Mātauranga Māori and tikanga.

School boards to give effect to Te Tiriti o Waitangi Under the Act, one of the primary objectives for Boards is to give effect to Te Tiriti o Waitangi by:	Actions in 2024 and next steps for 2025
Working to ensure our plans, policies and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori	<p>Board Focus - Strengthening Iwi Representation</p> <p>A key focus for the Board was ensuring Iwi representation on the Board. This is essential for fostering authentic partnerships with Māori whānau, upholding Te Tiriti o Waitangi principles, and ensuring that decision-making reflects the aspirations and needs of our tamariki and wider community. By enhancing Iwi representation, we aim to create a more inclusive, culturally responsive learning environment where all learners can thrive. Not completed - Continued Action Point for 2025.</p> <p>2024 Annual Plan Key Action:</p> <ul style="list-style-type: none">Run PLD activities to grow staff understanding of Mātauranga Māori. Partially completed <p>The Aotearoa New Zealand Histories curriculum has been successfully implemented across all year levels, ensuring that students engage with this important content schoolwide.</p> <p>2025 Annual Plan Key Actions:</p> <ul style="list-style-type: none">Create a resource to support a termly focus on Mātauranga Māori.Provide internal and external PLD opportunities to deepen teachers' understanding of Te Ao Māori.

<p>Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori and</p>	<p>2024 Annual Plan Key Actions:</p> <ul style="list-style-type: none"> • Gather appropriate resources and draft a BTKOP Te Reo Māori curriculum and share with staff. Completed • Support staff to begin teaching from the draft BTKOP Te Reo Māori curriculum. Partially Completed • Support kaiako to complete assessment, commit to an end-of-year goal and action plan. Set-up 'study groups'. Not completed. • Support staff to review progress, re sit assessment, celebrate progress and make a 2025 goal. Not completed. <p>Next steps 2025:</p> <ul style="list-style-type: none"> • BKTOP Te Reo Māori Curriculum will begin to be implemented across the school. • Kaiako will be supported in using the Te Urungi NZCER assessment to track their own progress in Te Reo Māori proficiency. • Year 5-8 student sample group will complete the NZCER Taku Reo assessment, and the results will be analysed. <p>Te Ahu o te Reo Māori - during 2024 some members of staff and whānau were enrolled in Te Ahu o te Reo Māori course.</p>
<p>Achieving equitable outcomes for Māori students.</p>	<p>Progress and achievement for Māori ākonga were closely monitored and reported to the Board at both mid-year and end-of-year checkpoints. Achievement targets for Māori ākonga align with those set for all students, ensuring high expectations and the aspiration of equitable outcomes.</p> <p>2024 Targets were:</p> <p>Mathematics: 70% of students at each year level to be working at the expected level by the end of 2024.</p> <p>English: Year 1 - 75% of students will be working at Stage 6 or above by the end of the year in the non-words subtest of the LLARS. Year 2 - 75% of students will be working at Stage 7.4 or above by the end of the year in the non-words subtest of the LLARS. Year 3 - 80% of students will have completed (= stage 8) the non-words subtest of the LLARS.</p> <p>Outcomes for Māori students are reported within the Analysis of Variance.</p>

Student Achievement Targets 2024 - Analysis of Variance

2024 Mathematics Student Achievement Targets

Target group: Year 4-8 students

The data being used to inform this target is the e-asTTle mathematics data from Term 1 2024.

We use e-asTTle Mathematics (with a Numeracy focus) as an assessment tool in Term 1 and Term 3 of each year, across our Kahui Ako. Whilst we recognise that e-asTTle is but one data piece, and does not reflect the true achievement of an individual in mathematics, as a school-wide assessment point we do expect it to be able to show us generalised trends in Mathematics achievement at a school level.

Areas of focus

e-asTTle tests are available for students from Year 3 - Year 8. Whilst we do give the e-asTTle test to some of our Year 3 students, we recognise that this kind of formalised assessment (that has a high reading level requirement) is very new to 7 and 8 year olds, so we have made the decision to not include the 2024 Year 3 students in this achievement target cohort. We know that Numeracy skills are foundational to achievement in Mathematics, and so have focused the assessment on the Numeracy area, and not included the areas of Measurement, Geometry and Statistics.

Typical expectations of Mathematics Achievement:

By the end of Year 4, children are working at mid or late Level 2 (2ii and 2iii)

By the end of Year 5, children are working at early Level 3 (3i)

By the end of Year 6, children are working at mid or late Level 3 (3ii and 3iii)

By the end of Year 7, children are working at early Level 4 (4i)

By the end of Year 8, children are working at mid to late stages of Level 4 (4ii and 4iii)

2024 Targets:

Based on our Term 1 2024 data collected our school-wide target is for at least **70% of students at each year level to be working at the expected level by the end of 2024**. We have used the e-AsTTle data from Term 1 2024 as the starting point for each target below.

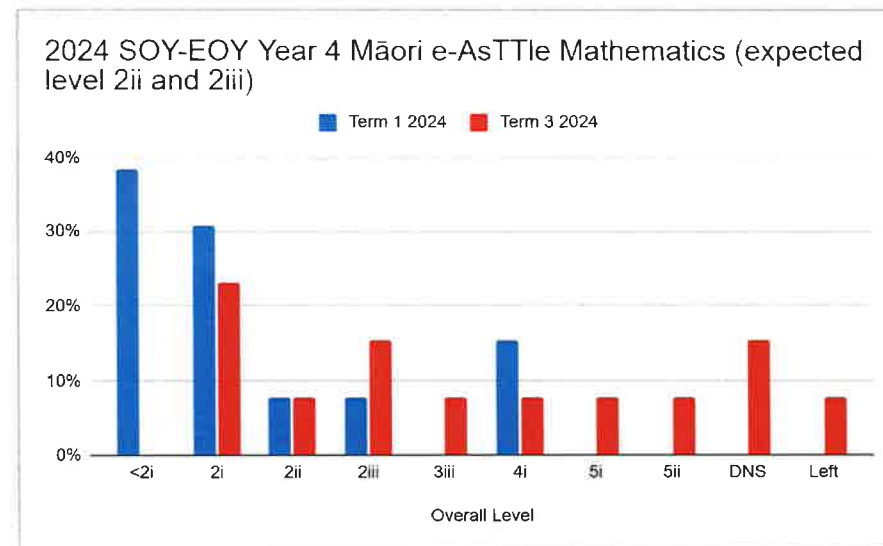
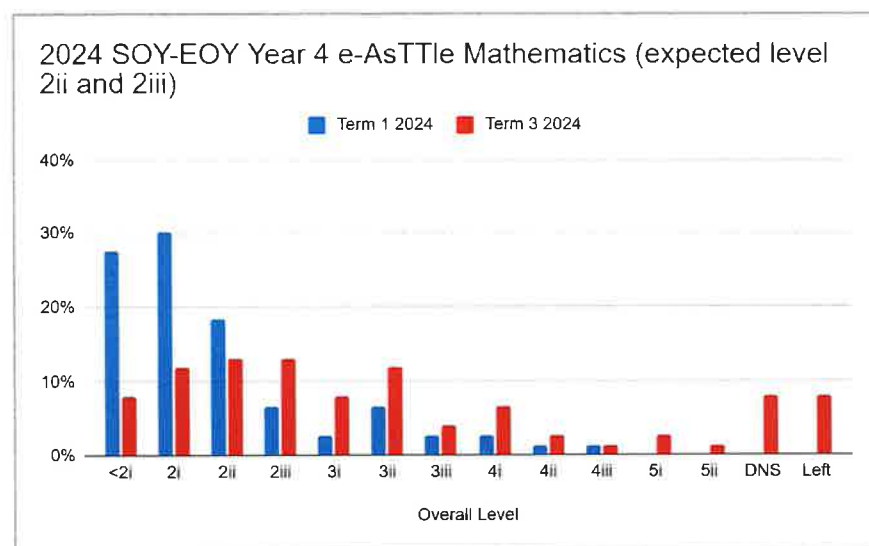
Māori students - We have separated our Māori student data to examine separately within each team. The data shows that, as a group, our Māori students are not achieving as highly as other students. We also know Māori children have a higher representation within the group of children who are coded as 'Did not sit' DNS, We also would like to see this number decrease and to be able to measure the achievement of these children with some confidence. The focus for many of these children is first on school engagement and attendance, and then on achievement.

Of note: DNS - Every year we do have a number of students who are recorded as DNS (Did not sit) for an e-asTTle assessment. This will either be because that student was away for a prolonged absence, or because they are one of a small group of students with very specific learning needs and we do not believe that the assessment will provide any information that is useful AND would be an unnecessary stress on that student. We are trying where possible to have this number as small as possible.

Year 4 End of year Target

For at least 70% of Year 4 students to be working at or above the expected level (2ii and 2iii)

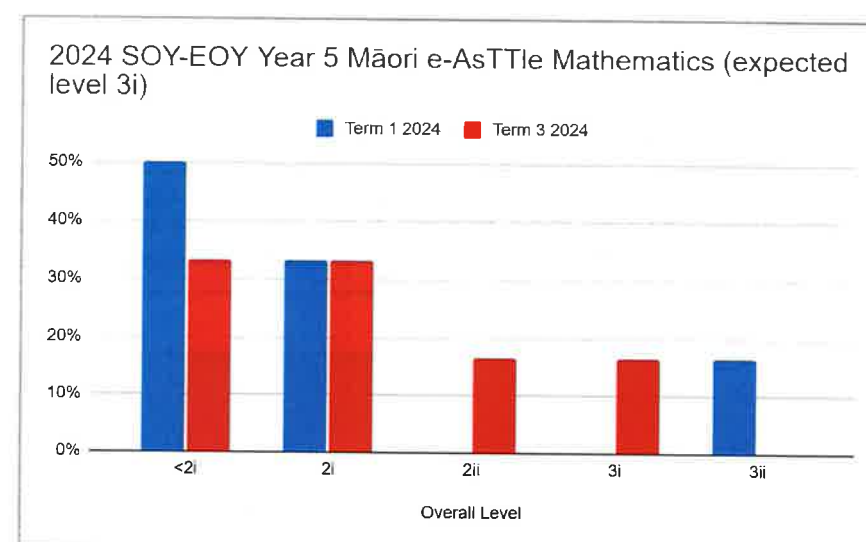
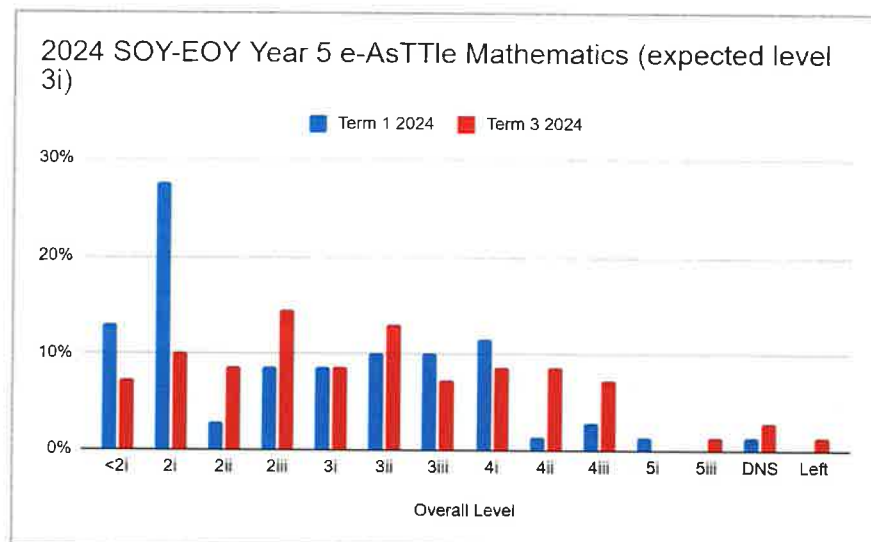
	T1 2024 Data All n=76	T1 2024 Data Māori n=13	T4 2024 Data All n=76	T4 2024 Data Māori n=13	Comment
Not yet at the end of year target	58%	69%	20%	23%	
At the end of year target	42%	31%	65%	55%	Year 4 students were very close to meeting the target (5% off target, approximately 4 students). Some students in this cohort are performing well above their expected levels (working in level 4 and 5).
DNS	0%	0%	7%	14%	A number of students did not sit the test due to illness and extended holidays over the testing period.
Left			8%	8%	



Year 5 End of year Target

For at least 70% of Year 5 students to be working at or above the expected level (L3i)

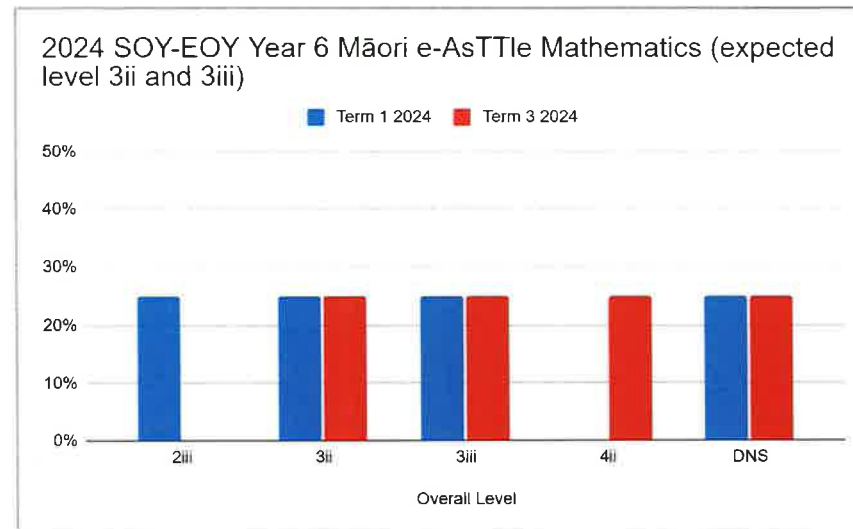
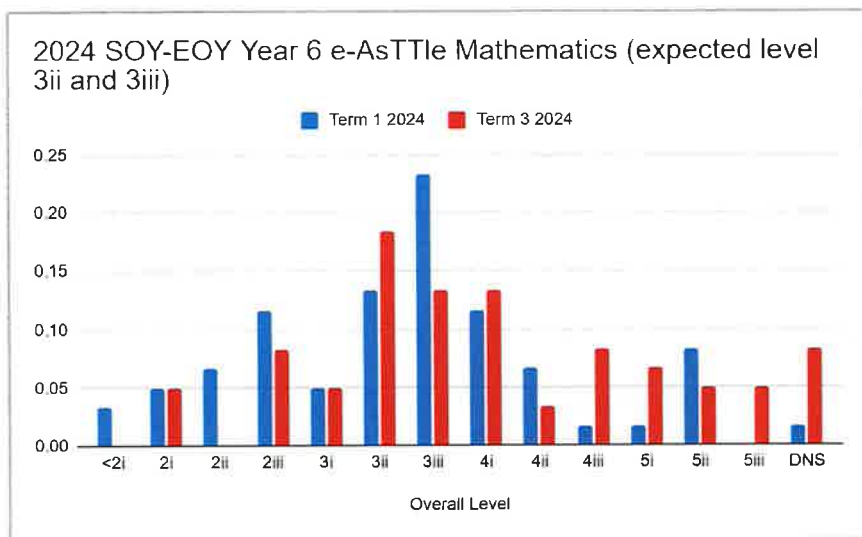
	T1 2024 Data All n=72	T1 2024 Data Māori n=6	T4 2024 Data All n=72	T4 2024 Data Māori n=6	Comment
Not yet at the end of year target	54%	83%	40%	83%	
At the end of year target	45%	17%	55%	17%	10% increase in students meeting the target level.
DNS	1%	0%	3%	-	
Left			1%	-	



Year 6 End of year Target

For at least 70% of Year 6 students to be working at or above the expected level (L3ii and L3iii)

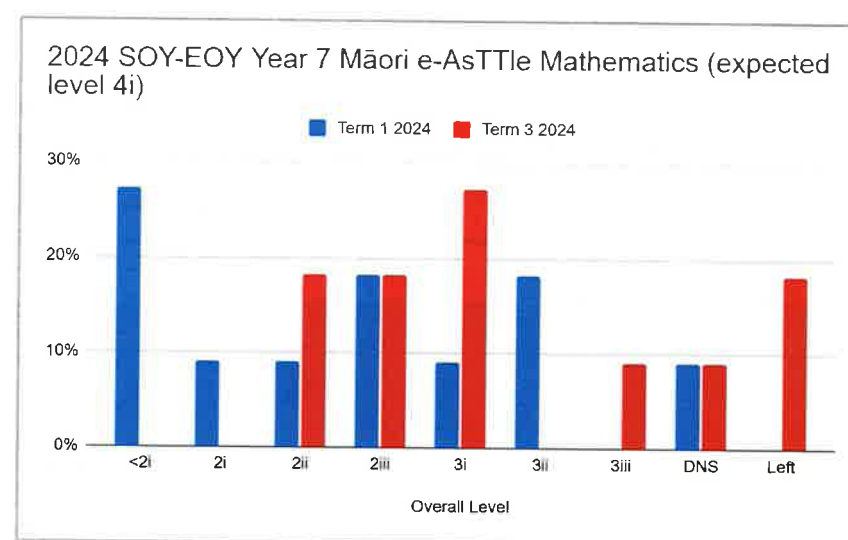
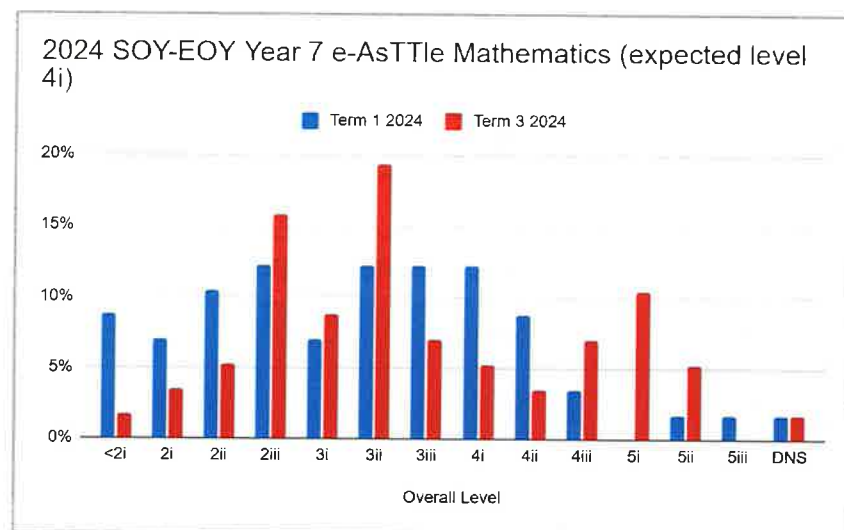
	T1 2024 Data All n=62	T1 2024 Data Māori n=4	T4 2024 Data All n=62	T4 2024 Data Māori n=4	Comment
Not yet at the end of year target	31%	25%	19%	0%	
At the end of year target	67%	50%	73%	75%	The target was exceeded by 3%.
DNS	2%	25%	8%	25%	A number of students did not sit the test due to illness and extended holidays over the testing period.
Left					



Year 7 End of year Target

For at least 70% of Year 7 students to be working at or above the expected level (4i)

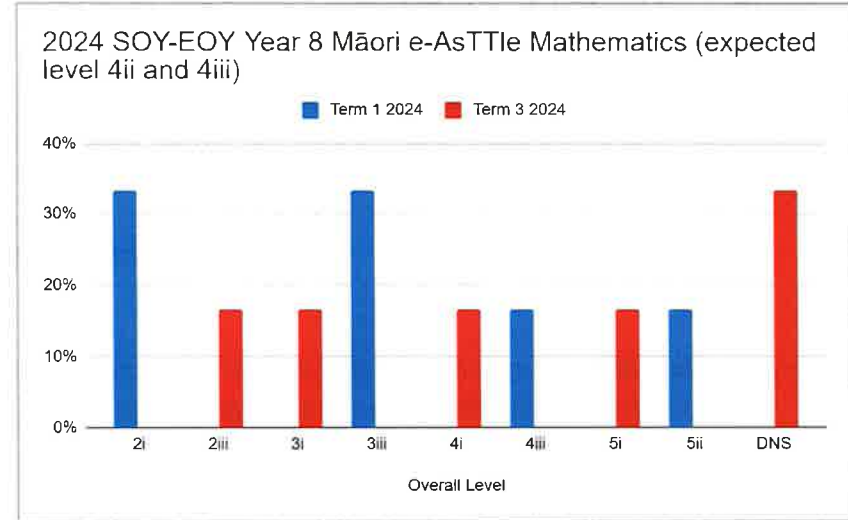
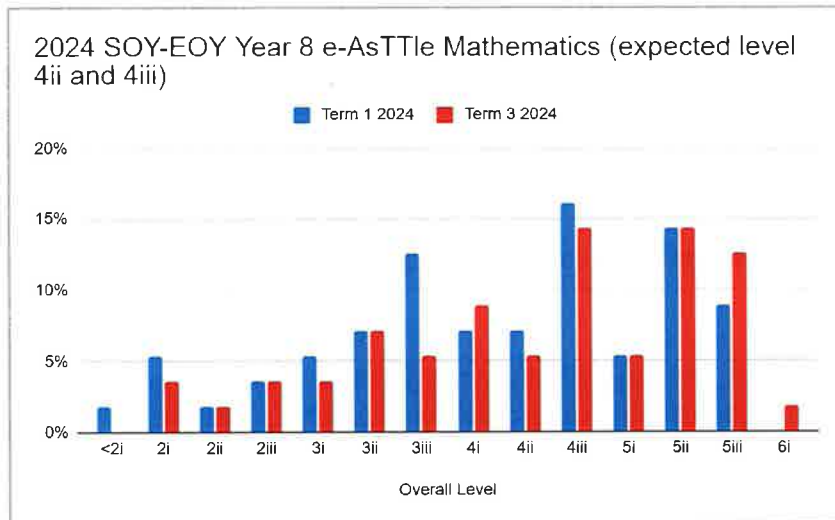
	T1 2024 Data All n=57	T1 2024 Data Māori n=11	T4 2024 Data All n=57	T4 2024 Data Māori n=11	Comment
Not yet at the end of year target	70%	91%	62%	73%	
At the end of year target	28%	0%	31%	0%	Only 31% of students met the target. Even though the target was not met, there has been some growth for this cohort.
DNS	2%	9%	2%	9%	
Left			5%	18%	



Year 8 End of year Target

For at least 70% of Year 8 students to be working at or above the expected level (4ii or 4iii)

	T1 2024 Data All n=59	T1 2024 Data Māori n=6	T4 2024 Data All n=59	T4 2024 Data Māori n=6	Comment
Not yet at the end of year target	45%	66%	35%	51%	
At the end of year target	52%	34%	53%	17%	53% of students met the target.
DNS	3%	0%	12%	32%	A number of students did not sit the test due to illness and extended holidays over the testing period.



2024 English Student Achievement Targets

Target group: Year 1-3 students

The data being used to inform this target is from the Decoding Non-Words sub-test of the Little Learners Assessment of Reading Skills (LLARS). The data was extracted from Hero in February 2024, using 2023 end of year data, and including new learners who started on day 1 and had no assessment data.

The data gathered in 2023 and the targets set were also based on the Non-Words sub-test.

The Non-Words subtest looks at the ability of the learner to match a sound (phoneme) to a letter (grapheme) and then string these sounds together (blend) to produce the word. By using the Non-Word subtest (instead of Real Word), we take out the variable that they have come across this word in the past and commit it to memory. The learners need to use their decoding skills and not rely on guesswork when they complete this test.

Areas of focus

Explicit literacy teaching using a structured literacy approach based on the Science of Reading. Assessments will be collated in Hero and support planning and teaching across teams.

- Year 0 - 4 students are assessed using a battery of assessments, looking at phonological awareness, matching letters and sounds, word reading (real and non-word decoding) and reading connected text.
- Most Years 5 - 6 students are assessed using a battery of assessments, looking at phonological awareness, matching letters and sounds, word reading (real and non-word decoding) and in reading connected text.
- Year 7 - 8 tier 2 and 3 students are assessed using a battery of assessments, looking at phonological awareness, matching letters and sounds, word reading (real and non-word decoding) and in reading and understanding connected text.

Teachers use the assessment data, the Little Learners Love Literacy scope and sequence, and The Code for planning teaching and learning programmes.

Typical expectations of an ongoing Structured Literacy Programme:

At the end of Year 1, children are working at Stage 6 or above

At the end of Year 2, children are working at Stage 7.4 or above

At the end of Year 3, children are working on the Colour Wheel at Gold (Level 2)

The International Dyslexia Association suggests that current statistics put dyslexia prevalence at 15-20%. These learners may not progress at the rate of typically developing readers, needing more exposure, repetition and consolidation.

Our targets are the following:

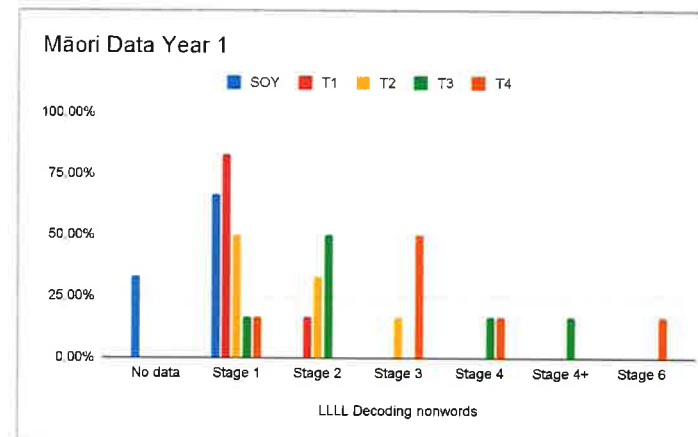
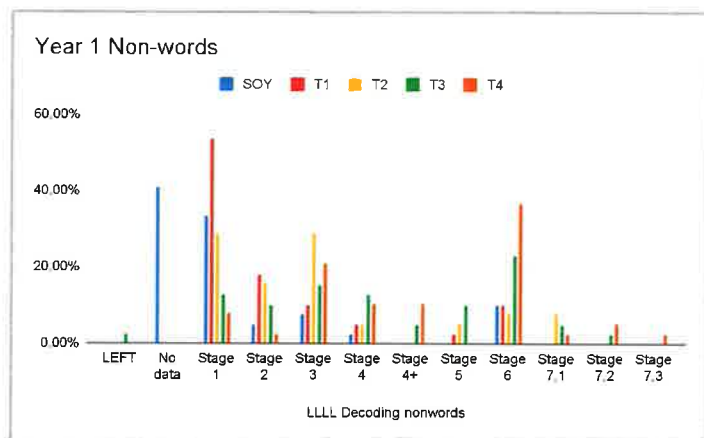
Year 1 - 75% of students will be working at Stage 6 or above by the end of the year in the non-words subtest of the LLARS.

Year 2 - 75% of students will be working at Stage 7.4 or above by the end of the year in the non-words subtest of the LLARS.

Year 3 - 80% of students will have completed (= stage 8) the non-words subtest of the LLARS.

Year 1

Target: 75% of students will be working at Stage 6 or above by the end of the year in the non-words subtest of the LLARS.



Data (Year 1):

Start of Year

- 41% of learners have no data yet due to starting term 1 2024
- 10% have met the end of year target (Year 1 students are made up of anyone who started school from Term 2 2023 and those who started school during Term 1 2024)
- All Māori learners are either in stage 1 or have no data yet

The scope and sequence that we follow, allows for half a term teaching at stage 1.

Middle of Year

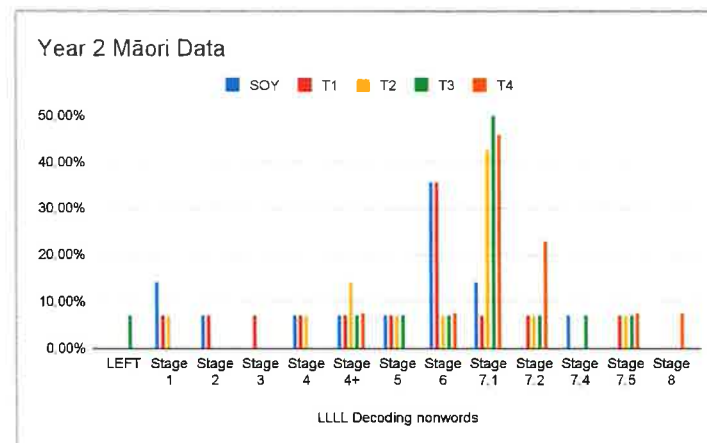
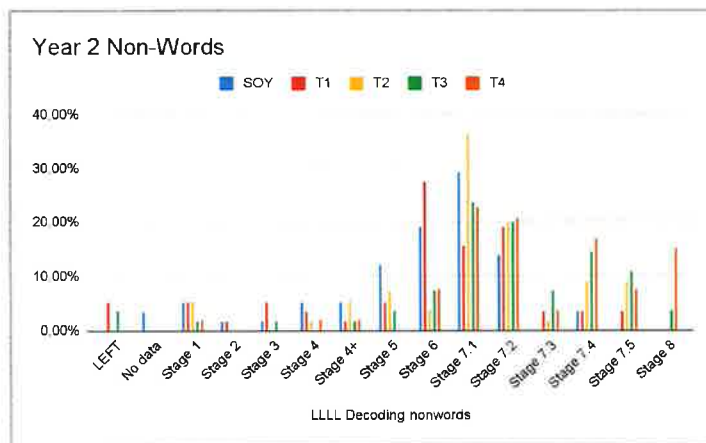
- 15% of learners have reached the end of year 1 target
- 54% of learners are within stage 3 or above- where our scope and sequence aims to have learners tracking within term 2
- 17% of Māori learners are within stage 3- where our scope and sequence aims to have learners tracking within term 2

End of Year

- 47% of year 1 learners have met the end of year target
- 17% of our Māori learners have met the end of year target
- Over half of the learners who did not meet the target have significant contributing factors that are likely to have impacted their progress

Year 2

Target: 75% of students will be working at Stage 7.4 or above by the end of the year in the non-words subtest of the LLARS.



Data (Year 2):

Start of Year

- 66% of learners and 57% of Māori learners are at the expected level or above for the *beginning* of year 2
- 3% of learners have no data as they started at BTKOP at the beginning of the year
- 3% of the learners have reached the end-of-year target

Middle of Year

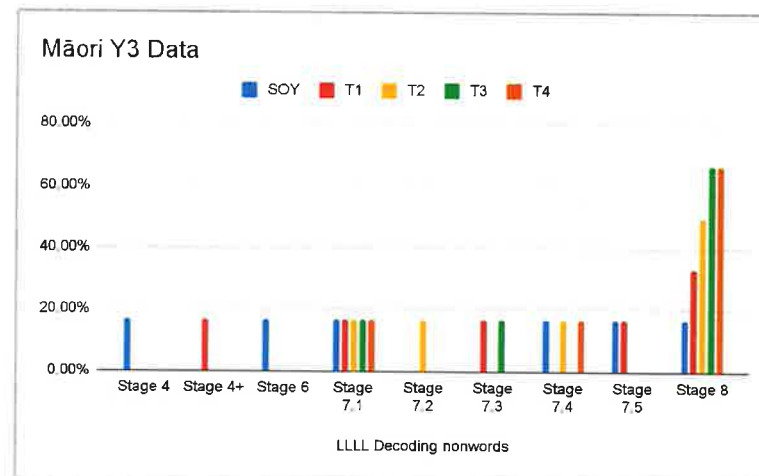
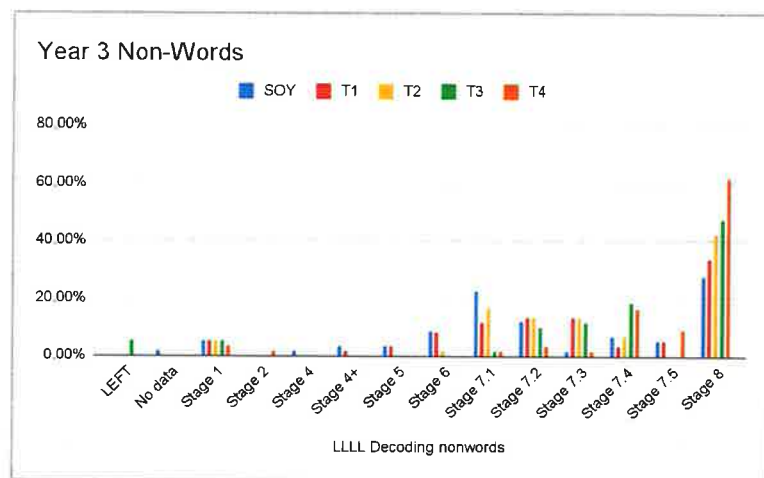
- 18% of year 2 learners, and 7% of all year 2 Māori learners have reached the end of year target
- 40% of learners are within stage 7.2 or above- where our scope and sequence aims to have learners tracking within term 2
- An additional 36% of learners are one sublevel below this

End of year

- 40% of the Year 2 learners have met the end of year target.
- 87% of learners are within stage 7- the 'vowel teams' part of the scope and sequence
- 15% of our Māori learners have reached the end of year target and 85% are within the stage 7 'vowel teams' part of the scope and sequence

Year 3

Target: Year 3 - 80% of students will have completed (= stage 8) the non-words subtest of the LLARS



Data (Year 3):

Start of Year

- 28% of the year 3 learners, and 17% of Māori learners have reached the end of year target (completing the programme)
- 2% of learners have no data due to starting at BTKOP this year

Middle of Year

- 42% of year 3 learners, and 50% of Māori learners have reached the end of year target (completing the programme)
- 93% of all year 3 learners, and 100% of Māori learners are within stage 7
- 87% of all year 3 learners are within 7.4 or above

End of Year

- 62% of year 3 learners have reached the end of year target
- An additional 9% of our learners are within the last stage of the programme (=71% are either in the final stage or completed)
- 67% of Māori learners have reached the end of year target
- 95% of year 3 learners are within stage 7

General Comments:

Start of Year

- We have a literacy team, represented by one member from each teaching team. During meetings, each member reports back about what literacy is looking like for their team, including successes and challenges. Resources, research, ideas and next steps are addressed. We look at the targets and the progress towards these.
- Teaching Assistants (TAs) are receiving individual support in structured literacy as part of the induction process and will continue to receive support/ modelling and feedback during the year
- Each team is formulating two goals based around the writing rope. We know that building writing skills also has a positive effect on reading.
- Staff observations of one another to provide feedback and next steps
- Literacy Across School Teacher (AST) providing support, feedback, modelling and resourcing.
- Tier 2 and 3 support programmes have been set up, to provide extra literacy support for identified learners. Close tracking and monitoring is occurring during tier 3 intervention. Tier 3 support teacher has connected with other Tier 2/3 teachers in the area, to form a support/ professional development group
- We are continuing to develop a shared understanding of a structured approach to literacy this looks like across the day and across the week. We have had two literacy staff meetings this term to support this, with a particular focus on 'The Writing Rope'.
- Ongoing purchasing of resources.
- There continues to be a data literacy focus in our Kāhui Ako. The Kāhui has shared targets and assessment in reading for years 4-8.

Middle of Year

- Teachers have been working on their TAI This is reviewed/ discussed at team meetings, and progress has been shared at literacy team meetings.
- Our Kāhui Ako staff only day had a number of literacy and language based workshops to opt into. These included 'Teaching Sentence Structure and Sentence Combining', 'Practical Strategies to Support a Structured Approach to Literacy' and 'Effective Language Teaching Practice for the Classroom: Narratives'.

- Staff observations of one another continue, in order to provide feedback, reciprocal learning and next steps
- Tier 3 support has continued, with 15 or 30 minute sessions provided depending on needs/ time on the programme. Visible gains in learners' confidence, and progress through levels. Positive feedback from teachers and whānau.
- Some example tier 3 literacy sessions have been recorded to ensure easy access for staff learning
- 1-2 literacy staff meetings are held each term. Our last staff meeting involved the sharing of strategies, tools, and wins across the school, resulting in improved collaboration and benefiting from each others' expertise

End of Year

- Teachers have been continuing with their TAI (Teaching as Inquiry) focus for the year, based around writing. Teams have had a variety of goals including handwriting (letter/ number formation, pencil grip, speed), syntax, spelling, shared writing, and narrative writing. All teams have reported improvement.
- Tier 3 teaching has continued to show significant gains in learner achievement. Check-ins have also been carried out with learners who are off tier 3 support, to see how they are progressing in the tier 1 classroom programme. 2025 professional development will also include some extra support and ideas for our teachers to continue to meet our diverse learner needs.
- Teachers are proficient with their e-asTTle data literacy skills. Learners have had some excellent reading e-asTTle results, and teachers are using the testing data to inform next steps and groupings.
- Our first cohort of teachers have completed the initial three days of the Ministry of Education provided Structured Literacy workshops. This has been excellent- having three days in a row to systematically go through a structured literacy approach and be provided with extra resources and tips. There are follow up sessions that continue (after school hours) in term 1 next year. Our second cohort of teachers will begin their sessions in term 1.
- We have continued to evaluate the literacy resources we have- replacing and adding to them.

General School Data 2024 (Reading, Writing and Mathematics)

Whole School

	Below Expectation %	At Expectation %	Above Expectation %
Reading	24	49	27
Writing	27	48	25
Maths	22	52	26

Whole School (Maori)

	Below Expectation %	At Expectation %	Above Expectation %
Reading	36	57	7
Writing	40	51	9
Maths	36	54	10

Year 0

	Below Expectation %	At Expectation %	Above Expectation %
Reading		100	
Writing		100	
Maths		100	

Year 1

	Below Expectation %	At Expectation %	Above Expectation %
Reading		89	11
Writing		77	23
Maths		89	11

Year 2

	Below Expectation %	At Expectation %	Above Expectation %
Reading	11	89	0
Writing	9	91	
Maths	8	81	11

Year 3

	Below Expectation %	At Expectation %	Above Expectation %
Reading	42	34	24
Writing	41	29	30
Maths	39	36	25

Year 4

	Below Expectation %	At Expectation %	Above Expectation %
Reading	29	35	36
Writing	32	39	29
Maths	20	44	36

Year 5

	Below Expectation %	At Expectation %	Above Expectation %
Reading	33	24	43
Writing	41	13	46
Maths	26	26	48

Year 6

	Below Expectation %	At Expectation %	Above Expectation %
Reading	13	39	48
Writing	13	54	33
Maths	8	66	26

Year 7

	Below Expectation %	At Expectation %	Above Expectation %
Reading	38	34	28
Writing	52	25	23
Maths	56	23	21

Year 8

	Below Expectation %	At Expectation %	Above Expectation %
Reading	31	44	25
Writing	24	57	19
Maths	21	48	24

Overall Evaluation of Student Achievement Data – Beckenham Te Kura o Pūroto

Whole School Overview

The overall data for the school shows that the majority of students are performing at or above expectations across Reading (76%), Writing (73%), and Maths (78%). While these figures indicate a generally positive performance, there is still a significant proportion of students performing below expectations - particularly in Writing (27%) and Reading (24%). Writing continues to be a slightly weaker area across the board.

Māori Learners

For Māori learners, the percentage of students achieving below expectations is higher in all areas:

Reading: 36% below expectations

Writing: 40% below expectations

Maths: 36% below expectations

Only a small percentage are achieving above expectations (Reading: 7%, Writing: 9%, Maths: 10%). The high proportion of Māori students at or below expectations suggests a need for culturally responsive and targeted interventions to improve outcomes.

Year Level Trends

Years 0-1: All students in these year groups are reported as at expectation or above expectation.

Years 2-4: By Year 2, Reading and Writing have fewer than 11% below expectations. Year 4 sees strong performance in Maths (80% at or above expectations) and good Reading outcomes, though Writing begins to become an area for development.

Years 5-6: Year 6 is a high-performing cohort, especially in Reading (87% at or above expectations) and Maths (92% at or above expectations). However, Year 5 shows greater variability, especially in Writing, where 41% are below expectations, indicating a need for targeted support in this year group.

Years 7-8: Achievement declines again in Year 7, particularly in Maths (56% below expectation) and Writing (52% below). Year 8 shows some recovery, but overall, these years reflect a drop in achievement that warrants further investigation—potentially related to student engagement, curriculum transitions, or pedagogy at the upper levels.

Key Areas for Focus

Support for Māori learners - There is a clear disparity in outcomes.

Senior School (Years 7-8) - Achievement dips in these years across all curriculum areas.

Writing Across the School - Writing consistently shows the highest percentage of students below expectations across most year groups.



Beckenham
Te Kura o Pūroto
ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3291

Principal: Cade Englefield

School Address: 71 Sandwich Road, Beckenham, Christchurch, 8023

School Phone: 03 337 1404

School Email: office@beckenham.school.nz

Accountant / Service Provider:

Solutions 
Services
Collaborative School Administration

BECKENHAM TE KURA O PŪROTO

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Members of the Board
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7 - 17</u>	Notes to the Financial Statements
	Independent Auditor's Report

Beckenham Te Kura o Pūroto

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Marcel Frei

Full Name of Presiding Member



Signature of Presiding Member

9 May 2025

Date:

Cade Englefield

Full Name of Principal



Signature of Principal

09/05/2025

Date:

Beckenham Te Kura o Pūroto

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Marcel Frei	Presiding Member	Elected	Sep 2025
Cade Englefield	Principal	ex Officio	
Jo Smith	Acting Principal	ex Officio	Dec 2024
Sandy Hastings	Principal	ex Officio	May 2024
Sampson Karst	Parent Representative	Appointed Whānau and Iwi Trustee (Ngāi Tahu)	Feb 2024
Reena Brinner	Parent Representative	Elected	Nov 2026
Nicole Forster	Parent Representative	Elected	Sep 2025
Anna Reid	Staff Representative	Elected	Sep 2025
Thomas Barta	Parent Representative	Elected	Sep 2025
John Ussher	Parent Representative	Elected	Nov 2026
Craig Hurford	Parent Representative	Elected	Nov 2026

Beckenham Te Kura o Pūroto

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,961,862	4,523,669	4,637,809
Locally Raised Funds	3	127,699	124,290	215,626
Interest		50,761	30,000	37,161
Other Revenue		97,442	82,088	173,609
Total Revenue		5,237,764	4,760,047	5,064,205
Expense				
Locally Raised Funds	3	11,360	8,550	6,100
Learning Resources	4	3,555,294	3,317,352	3,369,973
Administration	5	252,638	241,995	215,219
Interest		2,984	1,750	1,734
Property	6	1,398,869	1,166,299	1,195,661
Other Expense	7	79,042	82,088	174,337
Loss on Disposal of Property, Plant and Equipment		6,820	-	22,307
Total Expense		5,307,007	4,818,034	4,985,331
Net (Deficit)/Surplus for the year		(69,243)	(57,987)	78,874
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(69,243)	(57,987)	78,874

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

Beckenham Te Kura o Pūroto

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,027,337	1,027,337	948,463
Total comprehensive revenue and expense for the year		(69,243)	(57,987)	78,874
Contribution - Furniture and Equipment Grant		44,234	36,893	-
Contribution - Te Mana Tūhono		32,132	-	-
Equity at 31 December		1,034,460	1,006,243	1,027,337
Accumulated comprehensive revenue and expense		1,034,460	1,006,243	1,027,337
Equity at 31 December		1,034,460	1,006,243	1,027,337

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.

Beckenham Te Kura o Pūroto

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	150,142	132,650	116,744
Accounts Receivable	9	277,029	338,823	338,823
GST Receivable		10,715	10,002	10,002
Prepayments		25,753	29,970	29,970
Inventories	10	1,478	2,519	2,519
Investments	11	691,792	602,508	602,508
		<u>1,156,909</u>	<u>1,116,472</u>	<u>1,100,566</u>
Current Liabilities				
Accounts Payable	13	324,987	320,019	320,019
Revenue Received in Advance	14	2,191	13,652	13,652
Provision for Cyclical Maintenance	15	80,066	-	-
Finance Lease Liability	16	14,532	13,128	13,128
Funds held in Trust	17	1,120	1,273	1,273
		<u>422,896</u>	<u>348,072</u>	<u>348,072</u>
Working Capital Surplus		734,013	768,400	752,494
Non-current Assets				
Property, Plant and Equipment	12	420,279	339,771	381,771
		<u>420,279</u>	<u>339,771</u>	<u>381,771</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	90,098	98,896	98,896
Finance Lease Liability	16	29,734	3,032	8,032
		<u>119,832</u>	<u>101,928</u>	<u>106,928</u>
Net Assets		<u>1,034,460</u>	<u>1,006,243</u>	<u>1,027,337</u>
Equity		<u>1,034,460</u>	<u>1,006,243</u>	<u>1,027,337</u>

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

Beckenham Te Kura o Pūroto

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,237,679	1,068,829	1,166,620
Locally Raised Funds		163,473	206,378	202,431
CPPA Funds received		97,442	-	130,913
Goods and Services Tax (net)		(713)	-	21,510
Payments to Employees		(851,738)	(714,238)	(800,401)
Payments to Suppliers		(560,047)	(558,956)	(592,816)
Interest Paid		(2,984)	-	(1,734)
Interest Received		53,245	30,000	28,991
Net cash from Operating Activities		136,357	32,013	155,514
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(48,830)	(48,000)	(48,943)
Purchase of Investments		(89,284)	-	(86,154)
Net cash (to) Investing Activities		(138,114)	(48,000)	(135,097)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,234	36,893	-
Finance Lease Payments		(8,926)	(5,000)	(20,703)
Repayment of Loans		-	-	(10,904)
Funds Administered on Behalf of Other Parties		(153)	-	18,890
Net cash from/(to) Financing Activities		35,155	31,893	(12,717)
Net increase in cash and cash equivalents		33,398	15,906	7,700
Cash and cash equivalents at the beginning of the year	8	116,744	116,744	109,044
Cash and cash equivalents at the end of the year	8	150,142	132,650	116,744

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.

Beckenham Te Kura o Pūroto

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Beckenham Te Kura o Pūroto (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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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.

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 16. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of house tops. 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.

1.9. 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.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	2 - 20 % Diminishing value
Furniture and equipment	10-20 % Diminishing value
Information and communication technology	25 % Diminishing value
Textbooks	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

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

1.12. 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.

1.13. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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.

1.14. Revenue Received in Advance

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

1.15. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.16. 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.

1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

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

1.19. 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.

1.20. Budget Figures

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

1.21. Services received in-kind

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

2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2024	2024 Budget (Unaudited)	2023
Actual \$	\$	Actual \$
1,123,839	998,481	1,132,819
2,704,970	2,555,000	2,562,920
1,046,308	899,840	899,840
86,745	70,348	42,230
4,961,862	4,523,669	4,637,809

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

2024	2024 Budget (Unaudited)	2023
Actual \$	\$	Actual \$
73,184	77,670	133,678
2,866	5,050	3,546
13,013	14,750	14,566
14,910	7,700	13,091
23,726	19,120	50,745
127,699	124,290	215,626

Expenses

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

2024	2024 Budget (Unaudited)	2023
Actual \$	\$	Actual \$
3,729	5,000	3,648
2,968	2,050	562
4,663	1,500	1,890
11,360	8,550	6,100

Surplus for the year Locally raised funds

2024	2024 Budget (Unaudited)	2023
Actual \$	\$	Actual \$
116,339	115,740	209,526

4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Other Learning Resources
Staff Development
Depreciation

2024	2024 Budget (Unaudited)	2023
Actual \$	\$	Actual \$
113,747	131,941	164,645
12,835	14,000	11,417
3,322,379	3,055,108	3,081,929
12,527	13,803	13,636
13,668	12,500	10,949
80,138	90,000	87,397
3,555,294	3,317,352	3,369,973

5. Administration

Audit Fees
Board Fees and Expenses
Operating Leases
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024	2024 Budget (Unaudited)	2023
Actual \$	\$	Actual \$
8,800	3,850	3,850
12,608	6,470	10,247
891	6,539	1,188
58,036	47,502	50,755
154,914	158,490	133,387
13,544	13,599	12,127
3,845	5,545	3,665
252,638	241,995	215,219

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	74,438	73,000	70,779
Cyclical Maintenance	71,268	-	-
Heat, Light and Water	80,796	69,874	62,439
Rates	8,038	8,747	13,907
Repairs and Maintenance	35,007	28,958	61,920
Use of Land and Buildings	1,046,308	899,840	899,840
Other Property Expenses	25,896	30,240	30,837
Employee Benefits - Salaries	57,118	55,640	55,939
	<u>1,398,869</u>	<u>1,166,299</u>	<u>1,195,661</u>

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

7. Other Expense

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
CPPA Expenses	79,042	82,088	174,337
	<u>79,042</u>	<u>82,088</u>	<u>174,337</u>

These expenses represent the funding of CCPA principal and mentor travel & reimbursement expenses. These expenses are fully funded by CPPA receipts included in Other Revenue in the Statement of Comprehensive Revenue & Expense.

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	150,142	132,650	116,744
Cash and Cash Equivalents for Statement of Cash Flows	<u>150,142</u>	<u>132,650</u>	<u>116,744</u>

Of the \$150,142 Cash and Cash Equivalents, \$2,191 of Other Revenue in Advance is held by the School, as disclosed in note 14.

Of the \$150,142 Cash and Cash Equivalents, \$1,120 of Funds Held in Trust is held by the School, as disclosed in note 17.

9. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	27,285	63,174	63,174
Receivables from the Ministry of Education	4,854	53,794	53,794
Interest Receivable	7,795	10,279	10,279
Teacher Salaries Grant Receivable	<u>237,095</u>	<u>211,576</u>	<u>211,576</u>
	<u>277,029</u>	<u>338,823</u>	<u>338,823</u>
Receivables from Exchange Transactions	35,080	73,453	73,453
Receivables from Non-Exchange Transactions	<u>241,949</u>	<u>265,370</u>	<u>265,370</u>
	<u>277,029</u>	<u>338,823</u>	<u>338,823</u>

10. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	1,478	2,519	2,519
	<u>1,478</u>	<u>2,519</u>	<u>2,519</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	691,792	602,508	602,508
Total Investments	691,792	602,508	602,508

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	90,888	5,550	-	-	(9,788)	86,650
Furniture and Equipment	139,917	15,983	(1,780)	-	(20,571)	133,549
Information and Communication Technology	87,837	57,332	(4,574)	-	(26,180)	114,415
Textbooks	1,060	-	-	-	(132)	928
Leased Assets	20,319	41,379	(791)	-	(17,555)	43,352
Library Resources	41,750	6,013	(466)	-	(5,912)	41,385
Balance at 31 December 2024	381,771	126,257	(7,611)	-	(80,138)	420,279

The net carrying value of equipment held under a finance lease is \$43,352 (2023: \$20,319)

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	149,055	(62,405)	86,650	143,505	(52,617)	90,888
Furniture and Equipment	528,258	(394,709)	133,549	517,739	(377,822)	139,917
Information and Communication Technology	530,716	(416,301)	114,415	510,525	(422,688)	87,837
Textbooks	20,000	(19,072)	928	20,000	(18,940)	1,060
Leased Assets	62,525	(19,173)	43,352	83,456	(63,137)	20,319
Library Resources	115,432	(74,047)	41,385	110,654	(68,904)	41,750
Balance at 31 December	1,405,986	(985,707)	420,279	1,385,879	(1,004,108)	381,771

13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	34,158	37,301	37,301
Accruals	12,800	6,900	6,900
Employee Entitlements - Salaries	250,915	250,998	250,998
Employee Entitlements - Leave Accrual	27,114	24,820	24,820
	324,987	320,019	320,019
Payables for Exchange Transactions	324,987	320,019	320,019
	324,987	320,019	320,019

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	11,992	11,992
Other Revenue in Advance	2,191	1,660	1,660
	2,191	13,652	13,652

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	98,896	98,896	98,896
Increase to the Provision During the Year	71,268	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	170,164	98,896	98,896
Cyclical Maintenance - Current	80,066	-	-
Cyclical Maintenance - Non current	90,098	98,896	98,896
	170,164	98,896	98,896

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

16. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	17,684	14,345	14,345
Later than One Year	33,378	3,565	8,565
Future Finance Charges	(6,796)	(1,750)	(1,750)
	44,266	16,160	21,160
Represented by:			
Finance lease liability - Current	14,532	13,128	13,128
Finance lease liability - Non current	29,734	3,032	8,032
	44,266	16,160	21,160

17. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,120	1,273	1,273
	1,120	1,273	1,273

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. 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 8, and includes retentions on the projects, if applicable.

There are no projects in 2024.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fencing - #235003	(22,078)	23,396	(1,318)	-	-
New Classroom completion - #261419	(89)	7,237	(7,148)	-	-
SIP Junior Playground - # 234341	(24,043)	26,011	(1,968)	-	-
SIP Drainage - #237677	27,320	(12,352)	(14,968)	-	-
Artificial Grass	-	38,256	(70,021)	31,765	-
Totals	(18,890)	82,548	(95,423)	31,765	-

19. 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.

20. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,910	4,190
<i>Leadership Team</i>		
Remuneration	409,050	410,371
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	412,960	414,561

There are seven members of the Board excluding the Principal. The Board held eight full meetings of the Board in the year. The Board also has one Finance member and one Property member that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0 - 10	160 - 170
Benefits and Other Emoluments	0 - 1	4 - 5
Termination Benefits	0 - 0	0 - 0

Acting Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	0 - 0
Benefits and Other Emoluments	0 - 5	0 - 0
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	9.00	5.00
110 - 120	2.00	2.00
120 - 130	2.00	1.00
	13.00	8.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2024 Actual		2023 Actual
Total	\$	-	\$ -
Number of People		-	-

22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$nil).

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

24. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	150,142	132,650	116,744
Receivables	277,029	338,823	338,823
Investments - Term Deposits	691,792	602,508	602,508
Total Financial assets measured at amortised cost	1,118,963	1,073,981	1,058,075

Financial liabilities measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Payables	324,987	320,019	320,019
Finance Leases	44,266	16,160	21,160
Total Financial liabilities measured at amortised Cost	369,253	336,179	341,179

25. Events After Balance Date

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

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT

To the readers of Beckenham Te kura o Puroto's Financial Statements for the year ended 31 December 2024

The Auditor-General is the auditor of Beckenham Te kura o Puroto (the School). The Auditor-General has appointed me, Martin Davies, using the staff and resources of Ainger Tomlin Audit Limited, to carry out the audit of the financial statements of the School on her behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17 that comprise the Statement of Financial Position as at 31 December 2024, 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 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 15 May 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance (which includes the Evaluation of the School's Students' Progress and Achievement), Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



Martin Davies
Ainger Tomlin Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Kiwisport 2024

Kiwisport is a Government funding initiative to support student's participation in organised sport.

During 2024, the school received total Kiwisport funding of **\$7,751.88 (excluding GST)**.

The funding was spent on: Primary Sports membership, Koru games, Junior swimming, Top Team, Cross Country field usage and various sports equipment.

Full name (printed) Cade Englefield

Position: Principal

Signature Cade Englefield

*Filling our kete for the journey!
Whakarite ngā kete mō te haerenga!*

Declaration of Good Employer 2024

The Board of Trustees declares that the school has complied with it's employment policy that follows the principle of being a good employer (including it's equal employment opportunities programme)

Full name (printed) Marcel Frei

Position Presiding Member

Signature 

*Filling our kete for the journey!
Whakarite ngā kete mō te haereinga!*