

Bayview School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Ministry Number:	1222
Principal:	Diane Raynes
School Address:	60 Bayview Road, Auckland
School Postal Address:	60 Bayview Road, North Shore City 0629
School Phone:	09 444 2222
School Email:	office@bayview.school.nz
Accountant / Service Provider:	School Finance Hub

Bayview School

Members of the Board

For the year ended 31 December 2024

Name	Position	How position Gained	Term Expired/Expires
Brad Norman	Parent Rep/Chairperson	Re-elected Sept 2022	Sept 2025
James Cosslett	Parent Rep/Property	Co-opted Nov 2022	Sept 2025
Sharlee Li	Parent Rep	Elected Sept 2022	Sept 2025
Thads Cooke	Parent Rep	Elected Sept 2022	Sept 2025
Mariette Kemp	Parent Rep	Elected Sept 2022	Resigned Nov 2024
Janelle Staples	Staff Rep	Elected Feb 2024	Sept 2025
Diane Raynes	Principal	Appointed March 2007	

Bayview School

Annual Financial Statements - For the year ended 31 December 2024

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Bayview School

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.

MADDERUS COOKE

Full Name of Presiding Member

Diane Raynes

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

30 July 2025

Date:

30 July 2025.

Date:

Bayview School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	4,339,586	3,803,682	3,935,067
Locally Raised Funds	3	119,001	23,900	135,393
Interest		61,140	25,000	50,150
Total Revenue		<u>4,519,727</u>	<u>3,852,582</u>	<u>4,120,610</u>
Expense				
Locally Raised Funds	3	64,084	-	134,562
Learning Resources	4	2,800,098	2,659,123	2,595,942
Administration	5	176,081	167,831	160,332
Interest		4,675	9,000	5,871
Property	6	1,247,099	1,038,518	1,145,765
Loss on Disposal of Property, Plant and Equipment		377	-	1,703
Total Expense		<u>4,292,414</u>	<u>3,874,472</u>	<u>4,044,175</u>
Net Surplus / (Deficit) for the year		227,313	(21,890)	76,435
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>227,313</u></u>	<u><u>(21,890)</u></u>	<u><u>76,435</u></u>

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

Bayview School

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	<u>2,001,509</u>	<u>2,001,509</u>	<u>1,901,957</u>
Total comprehensive revenue and expense for the year	227,313	(21,890)	76,435
Contributions from the Ministry of Education	20,033	-	23,117
Contribution - Furniture and Equipment Grant	27,269	-	-
Equity at 31 December	<u>2,276,124</u>	<u>1,979,619</u>	<u>2,001,509</u>
Accumulated comprehensive revenue and expense	2,276,124	1,979,619	2,001,509
Equity at 31 December	<u>2,276,124</u>	<u>1,979,619</u>	<u>2,001,509</u>

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.

Bayview School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	824,660	1,078,489	720,846
Accounts Receivable	8	487,232	200,000	213,784
GST Receivable		-	15,000	12,300
Prepayments		45,967	50,000	53,599
Inventories	9	5,889	10,000	5,802
Investments		473,552	300,000	446,170
Funds Receivable for Capital Works Projects	17	252,196	-	272,387
		<u>2,089,496</u>	<u>1,653,489</u>	<u>1,724,888</u>
Current Liabilities				
GST Payable		19,221	-	-
Accounts Payable	12	264,255	292,000	280,634
Borrowings	13	-	-	5,059
Revenue Received in Advance	14	15,330	5,000	26,993
Provision for Cyclical Maintenance	15	21,339	-	44,014
Finance Lease Liability	16	33,075	35,173	29,433
Funds held for Capital Works Projects	17	195,632	-	23,437
		<u>548,852</u>	<u>332,173</u>	<u>409,570</u>
Working Capital Surplus/(Deficit)		1,540,644	1,321,316	1,315,318
Non-current Assets				
Property, Plant and Equipment	11	801,586	689,515	721,515
		<u>801,586</u>	<u>689,515</u>	<u>721,515</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	42,003	12,079	6,568
Finance Lease Liability	16	24,103	19,133	28,756
		<u>66,106</u>	<u>31,212</u>	<u>35,324</u>
Net Assets		<u><u>2,276,124</u></u>	<u><u>1,979,619</u></u>	<u><u>2,001,509</u></u>
Equity		<u><u>2,276,124</u></u>	<u><u>1,979,619</u></u>	<u><u>2,001,509</u></u>

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

Bayview School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		632,661	848,943	789,736
Locally Raised Funds		131,675	27,053	145,689
Goods and Services Tax (net)		31,521	(2,700)	87,670
Payments to Employees		(325,105)	(272,270)	(327,925)
Payments to Suppliers		(435,836)	(539,468)	(757,326)
Interest Paid		(4,675)	(9,000)	(5,871)
Interest Received		59,534	20,024	46,012
Net cash from/(to) Operating Activities		89,775	72,582	(22,015)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(158,382)	(68,000)	(201,896)
Proceeds from Sale of Investments		(27,382)	146,170	206,126
Net cash from/(to) Investing Activities		(185,764)	78,170	4,230
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,269	-	-
Contributions from Ministry of Education		20,033	(23,117)	23,117
Finance Lease Payments		(34,826)	(13,883)	(34,944)
Loans Received		(5,059)	(5,059)	(6,746)
Funds Administered on Behalf of Other Parties		192,386	248,950	(322,416)
Net cash from/(to) Financing Activities		199,803	206,891	(340,989)
Net increase/(decrease) in cash and cash equivalents		103,814	357,643	(358,774)
Cash and cash equivalents at the beginning of the year	7	720,846	720,846	1,079,620
Cash and cash equivalents at the end of the year	7	824,660	1,078,489	720,846

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.

Bayview School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$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 11.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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 22.

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.

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

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:

Buildings - School	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from Student funds and 2025 Camp where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) 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's 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.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the School's condition.

The School carries out painting maintenance of the whole school over a 7-10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) 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 the surplus or deficit.

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services Received In-Kind

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

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	952,504	827,682	897,963
Teachers' Salaries Grants	2,374,986	2,184,000	2,161,187
Use of Land and Buildings Grants	1,012,096	792,000	875,917
	<u>4,339,586</u>	<u>3,803,682</u>	<u>3,935,067</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	46,742	1,000	3,142
Fees for Extra Curricular Activities	39,240	11,700	96,763
Trading	5,333	1,200	8,049
Fundraising and Community Grants	23,090	10,000	23,082
Other Revenue	4,596	-	4,357
	<u>119,001</u>	<u>23,900</u>	<u>135,393</u>
Expense			
Extra Curricular Activities Costs	42,798	-	104,283
Trading	8,338	-	24,175
Fundraising and Community Grant Costs	12,948	-	6,104
	<u>64,084</u>	<u>-</u>	<u>134,562</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>54,917</u>	<u>23,900</u>	<u>831</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	97,032	125,369	79,562
Information and Communication Technology	6,361	10,000	1,281
Employee Benefits - Salaries	2,545,160	2,330,454	2,394,432
Staff Development	36,421	73,500	12,288
Depreciation	111,749	110,000	101,726
Other Learning Resources	3,375	9,800	6,653
	<u>2,800,098</u>	<u>2,659,123</u>	<u>2,595,942</u>

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	9,843	5,580	9,084
Board Fees and Expenses	19,060	37,480	15,357
Operating Leases	359	360	135
Legal Fees	-	-	339
Other Administration Expenses	28,580	32,875	27,469
Employee Benefits - Salaries	95,997	70,620	89,753
Insurance	14,940	15,000	11,040
Service Providers, Contractors and Consultancy	7,302	5,916	7,155
	<u>176,081</u>	<u>167,831</u>	<u>160,332</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	42,971	42,000	41,625
Cyclical Maintenance	24,020	25,000	49,422
Heat, Light and Water	35,489	40,500	44,715
Rates	50	140	61
Repairs and Maintenance	41,189	42,800	42,911
Use of Land and Buildings	1,012,096	792,000	875,917
Employee Benefits - Salaries	59,199	58,278	57,823
Other Property Expenses	32,085	37,800	33,291
	<u>1,247,099</u>	<u>1,038,518</u>	<u>1,145,765</u>

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

7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	706,722	778,489	606,715
Short-term Bank Deposits	117,938	300,000	114,131
Cash and cash equivalents for Statement of Cash Flows	<u>824,660</u>	<u>1,078,489</u>	<u>720,846</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$824,660 Cash and Cash Equivalents, \$195,632 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$824,660 Cash and Cash Equivalents, \$15,330 of Revenue Received in Advance is held by the School, as disclosed in note 14.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	809	-	639
Receivables from the Ministry of Education	267,987	-	19,315
Interest Receivable	11,630	15,000	10,024
Teacher Salaries Grant Receivable	206,806	185,000	183,806
	<u>487,232</u>	<u>200,000</u>	<u>213,784</u>
Receivables from Exchange Transactions	12,439	15,000	10,663
Receivables from Non-Exchange Transactions	474,793	185,000	203,121
	<u>487,232</u>	<u>200,000</u>	<u>213,784</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	2,997	5,000	1,973
School Uniforms	2,892	5,000	3,829
	<u>5,889</u>	<u>10,000</u>	<u>5,802</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	473,552	300,000	446,170
Total Investments	<u>473,552</u>	<u>300,000</u>	<u>446,170</u>

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building improvements - Crown	378,480	-	-	-	(12,565)	365,915
Furniture and Equipment	235,636	133,334	-	-	(56,112)	312,858
Information and Communication Technology	23,434	20,554	-	-	(6,040)	37,948
Leased Assets	58,345	33,815	-	-	(33,314)	58,846
Library Resources	25,620	4,494	(377)	-	(3,718)	26,019
	<u>721,515</u>	<u>192,197</u>	<u>(377)</u>	<u>-</u>	<u>(111,749)</u>	<u>801,586</u>

The net carrying value of furniture and equipment held under a finance lease is \$58,846 (2023: \$58,345)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no 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	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	502,636	(136,721)	365,915	502,636	(124,156)	378,480
Furniture and Equipment	713,500	(400,642)	312,858	580,166	(344,530)	235,636
Information and Communication Technology	53,117	(15,169)	37,948	32,563	(9,129)	23,434
Leased Assets	216,517	(157,671)	58,846	182,702	(124,357)	58,345
Library Resources	95,233	(69,214)	26,019	92,095	(66,475)	25,620
	<u>1,581,003</u>	<u>(779,417)</u>	<u>801,586</u>	<u>1,390,162</u>	<u>(668,647)</u>	<u>721,515</u>

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	25,146	25,000	21,433
Accruals	10,120	7,000	6,813
Banking Staffing Overuse	-	50,000	46,664
Employee Entitlements - Salaries	212,812	190,000	186,785
Employee Entitlements - Leave Accrual	16,177	20,000	18,939
	<u>264,255</u>	<u>292,000</u>	<u>280,634</u>
Payables for Exchange Transactions	264,255	292,000	280,634
	<u>264,255</u>	<u>292,000</u>	<u>280,634</u>

The carrying value of payables approximates their fair value.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	-	-	5,059
	-	-	5,059
Loans due after one year	-	-	-
	-	-	-

The school has borrowings at 31 December 2024 of \$Nil (31 December 2023 \$5,059). This loan was from the Energy Efficiency and Conservation Authority (EECA) for the purpose of government and local government funded organisations to take measures to reduce their energy expenditure. The loan has now been fully repaid.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	24,507
Other Revenue in Advance	15,330	5,000	2,486
	15,330	5,000	26,993

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	50,582	50,582	37,268
Increase to the Provision During the Year	24,020	25,000	49,422
Use of the Provision During the Year	(11,260)	(63,503)	(36,108)
Provision at the End of the Year	63,342	12,079	50,582
Cyclical Maintenance - Current	21,339	-	44,014
Cyclical Maintenance - Non current	42,003	12,079	6,568
	63,342	12,079	50,582

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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	37,260	35,173	32,926
Later than One Year and no Later than Five Years	26,426	19,133	30,170
Future Finance Charges	(6,508)	-	(4,907)
	<u>57,178</u>	<u>54,306</u>	<u>58,189</u>
	33,075	35,173	29,433
	24,103	19,133	28,756
	<u>57,178</u>	<u>54,306</u>	<u>58,189</u>

Represented by

Finance lease liability - Current
Finance lease liability - Non current

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under Cash and Cash Equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts / Receivables from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS 1/4 Classroom Refurbishment Project #235915	(233,487)	-	-	-	(233,487)
Covered Outdoor Area Project #222938	15,391	-	(15,866)	-	(475)
Vector Upgrade	-	-	-	-	-
Auckland Flooding Project #241090	8,046	-	(6,546)	-	1,500
Heat Pumps Project	(38,900)	38,900	-	-	-
Blocks 1,4 - Toilet Upgrade	-	194,132	-	-	194,132
Block 1 Refurbishment	-	-	(11,117)	-	(11,117)
Clearlite and Roof Repairs	-	-	(5,117)	-	(5,117)
Switchboard Replacement Project 252022	-	-	(2,000)	-	(2,000)
Totals	<u>(248,950)</u>	<u>233,032</u>	<u>(40,646)</u>	<u>-</u>	<u>(56,564)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

195,632
(252,196)
(56,564)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS 1/4 Classroom Refurbishment Project #235915	80,856	26,322	(340,665)	-	(233,487)
Covered Outdoor Area Project #222938	18,932	27,928	(188,806)	157,337	15,391
Vector Upgrade	(26,322)	26,322	-	-	-
Auckland Flooding Project #241090	-	16,796	(8,750)	-	8,046
Heat Pumps Project	-	-	(38,900)	-	(38,900)
Blocks 1,4 - Toilet Upgrade	-	-	-	-	-
Block 1 Refurbishment	-	-	-	-	-
Clearlite and Roof Repairs	-	-	-	-	-
Switchboard Replacement Project 252022	-	-	-	-	-
Totals	<u>73,466</u>	<u>97,368</u>	<u>(577,121)</u>	<u>157,337</u>	<u>(248,950)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

23,437
(272,387)
(248,950)

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i> Remuneration	3,625	3,295
<i>Leadership Team</i> Remuneration Full-time equivalent members	396,910 3	690,129 6
Total key management personnel remuneration	<u>400,535</u>	<u>693,424</u>

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

Other Employees

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

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
120 - 130	3.00	1.00
110 - 120	2.00	1.00
100 - 110	3.00	3.00
	<u>8.00</u>	<u>5.00</u>

Bayview School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

20. 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	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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 and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board has entered into no contract agreements for capital works. (2023: 43,054)

(b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments. (2023: Nil)

23. Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	824,660	1,078,489	720,846
Receivables	487,232	200,000	213,784
Investments - Term Deposits	473,552	300,000	446,170
Total financial assets measured at amortised cost	<u>1,785,444</u>	<u>1,578,489</u>	<u>1,380,800</u>
Financial liabilities measured at amortised cost			
Payables	264,255	292,000	280,634
Finance Leases	57,178	54,306	58,189
Total financial liabilities measured at amortised cost	<u>321,433</u>	<u>346,306</u>	<u>338,823</u>

24. Events After Balance Date

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

25. 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 Bayview School's financial statements for the year ended 31 December 2024

The Auditor-General is the auditor of Bayview School (the School). The Auditor-General has appointed me, Carl Wessels, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 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 in accordance with the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 July 2025. This is the date at which our opinion is expressed.

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

Basis 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 for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board 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, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

Independence

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

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

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

Carl Wessels
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand



Empower Our Future

Bayview Primary School
 60 Bayview Road
 Bayview, Auckland 0629
 Ph (09) 444 2222
 office@bayview.school.nz
 www.bayview.school.nz

Budget Tracking for: Kiwi Sport 2023

Budget (ex GST): **\$6475.32**

Budget Holder: Katrina Cray

Date	What ordered and from whom Order No.	\$ amount excl GST	Invoice No.	\$ Balance
				6475.32
31/3/23	Glenfield College Sports Day 1 x bus ordered To and from Glenfield College	308.70		308.70
17/8/23	Rippa Rugby Festival: 044618 Bus x 1 ordered To and from Kaipatiki Park	214.78		247.00
8/9/23	Interschool Cross Country: 044648 Bus x 1 ordered To and from Kaipatiki Park Glenfield	217.39		250.00
2/11	Interschool athletics: 044700 Bus x 1 ordered To and from Birkenhead War Memorial Park	330.00		379.50
			Total spent	\$1185.20

\$5290.12

Due to the inclement weather over 2023 many of the sports events were cancelled both in school and cluster type events. This has impacted what we have been able to achieve.



Statement of variance: progress against 2024 targets for Bayview School

Learning area	Target	Outcome	Analysis
Reading	<ul style="list-style-type: none"> - 60% of Y2 learners will be at or above their expected level in reading by the end of 2024. - 80% of Y4 learners will be at or above their expected level in reading by the end of 2024. 	27% 63%	We continued our PLD with Learning Matters with a focus on spelling. We did not engage in reading PLD until term 4 so used older, not fit for purpose assessment measures in reading. In 2025 we will move to the appropriate reading assessments that match the way learners are being taught.
Writing	<ul style="list-style-type: none"> - 75% of Y2 learners will be at or above their expected level in writing by the end of 2024. - 75% of Y4 learners will be at or above their expected level in writing by the end of 2024 	30% 56%	We continued our professional learning with Learning Matters with a focus on spelling and grammar rules. The Learning Matters timeline for implementation is spelling followed by reading followed by writing. In the interim teachers continue to use eAsttle matrices.
Mathematics	<ul style="list-style-type: none"> - 80% of Year 2s will be at or above their expected level in maths by the end of 2024. - 80% of year 4s will be at or above their expected level in mathematics. by the end of 2024. 	61% 66%	<ul style="list-style-type: none"> - assessment has created a disparity around results as we have not assessed what has been taught, we used out of date assessments. - Through Maths No Problem learners have been exposed to the whole curriculum but assessments were solely on number as we have used the Gloss and Jam tests for assessment.

Strategic Goal 1:

Literacy goal: Empower teachers to be confident teaching literacy, to ensure positive student outcomes so all students make accelerated progress.

Mathematics goal: Empower teachers within Mathematics to ensure positive student outcomes so that all students are confident, capable mathematicians.

Annual Goal: Implementation Plans are developed for English, Mathematics & Statistics , Digital Technology, ANZHC and there is a shared understanding of local curriculum to enhance clarity and shared expectations of quality practice.

Actions	What did we achieve	Evidence	Reasons for variance	Next Steps
---------	---------------------	----------	----------------------	------------

Bayview planning and teaching expectations shared to ensure clarity

Use and revisit the planning expectations.

Develop overviews at different levels, e.g., leaders of learning and level groups and individuals.

Library expectations and sample lesson plan shared with kaiako.

Consistent practice in iDeaL and Literacy school-wide, reinforced in Level Groups collaborative planning.

PLD from Learning Matters and success with PLD through the Ministry of Education from year 0-3

Science rubric shared to support teachers to incorporate science Achievement Objectives into other areas, covering a range of objectives.

[Science Rubric 2024](#)

Math planning expectations are included in whole school planning expectations.

Consistent practice in Maths school-wide, reinforced in Level Groups collaborative planning.

Identified target and property learners in both literacy and maths.

Sharing best practice and reflecting in level groups, planning collaboratively

Specific planning for curriculum areas e.g. Health and P.E., Science

Whole School [Planning Expectations](#)

[Year 4/5/6 Term Overview](#)

Using Accessit - all classes are consistently issuing books each week.

[Library Expectations](#)

[Sample Library Lesson Plan](#)

[PM - Explicit Teaching - T3W9 2024](#)

Continual PD around Structured Literacy and what this should look like at Bayview, reflection, coaching, goals etc.

[Teacher Only Day Two 2024](#)

Science AOs taught across year levels, visible in planning, in individual class rubrics, in classwork and tamariki's reflections.

[Maths Long Term Plan](#)

This is evident in planning overviews/sharing the same language when working with other classes.

[Week 3-4 Algebra](#)

We have a whole school priority and learner doc.

Year-level term overviews of learning and where to

WHERE TO planning

[T2 PM W8 DATs](#)

There has been an increase in collaborative planning across the school.

Discuss requirements and individual learning overviews.

MOE structured literacy for year 4-6

Signed contract with Learning Matters for the whole staff structured literacy PD.

Structured literacy support - staffing from MOE.

Develop planning expectations around other curriculum areas e.g The Arts and digital technology.

Develop English and Maths & statistics implementation plans (P)

English → working alongside Bethany (iDeal Consultant) to develop an implementation plan alongside our PD. Will continue and refine this BOY 2025.

Maths - we have explored and trialled a range of maths programmes (Dragon Maths, Number Agent, Mrs Prestley)
We have explored material and the purpose of this. Worked alongside Alex from Maths No Problem.

[W Bayview 2025 Curriculum Implement...](#)

[Teacher Only Day Three 2024](#)

The Maths and English are still in draft form and will be till the end of 2025.

Year 0-1 will engage in Numicon and year 2-6 will use Maths No Problem.

Prepare to write the implementation plan when the curriculum is finalised.

Develop teacher understanding of the refreshed phases of both English and Maths and statistics (P)

Just released (End October 2024).
We have explored the phases. Understand, Know, do model.
We have looked at the differences between the old and the new curriculum.

We are upskilling teachers' knowledge to ensure it is in line with the new curriculum. e.g.

- › explicit teaching
- › structured literacy/math approaches
- › inclusive teaching and learning
- › developing positive identities as communicators, readers, and writers
- › working with texts.

[PM - Explicit Teaching - T3W9 2024](#)

The Maths and English are still in draft form and will be till the end of 2025.

We have applied for Kahui Ako wide structured maths PLD - includes science of learning. We have been successful with this and will engage in Mathematics PLD with our Kāhui ako.

Develop Ready 4 Learning implementation plan. (I)

Yr0/1 teachers all knew the expectations of how to administer the R4L assessment on all children on school entry/beginning of 2024

From the assessment all teachers knew where to begin teaching foundational gaps either through play tasks or deliberate acts of teaching

Explicitly planned lessons to match the foundational gaps

Teachers have developed a stronger understanding and knowledge of the pedagogy and purpose of R4L

Teachers have learnt how to effectively implement

[R4L Procedures](#)

[Ready For Learning Year 1 Data - Analysis of R4L Data Year 1 2024](#)

[Yr0 R4L Data Term3 - Yr0 Analysis of Data Yr 0 2024](#)

Sustain R4L assessments for learners. Continue to use data to inform planning/ next steps to build foundation skills for children

R4L

Through Level Group meetings Yr0/1 teachers have all undergone R4L Professional development to inform teaching

Consult with our community to investigate what the communities' priorities for tamariki are.
(S)

Matariki expo - opportunities to hear whānau perspectives on successes and next steps.

Learning expo to share our structured literacy and maths.

Whanau map meetings

Enrollment meetings

Stay and play day

Board survey

Leaders of Learning gathering feedback from communities.

Feedback

High attendance from parents and caregivers.

Pride of learners when sharing their learning.

Engagement through Seesaw from whanau 'liking' posts that are shared.

Timing of the learning expo did not meet the needs of many whanau - not as big of an attendance as previous year.

Utilise Seesaw more for individualised reporting.

Bethany/Alex/Marie Hurst - sharing with whanau.

Annual Goal: Improved and consistent teacher practice.

Actions	What did we achieve?	Evidence	Reasons for Variance	Next Steps
Structured Literacy is implemented school-wide	<p>iDeaL spelling is taught consistently school wide from Y0-Y6.</p> <p>Decodable reading has been modelled school-wide, ready for implementation in 2025.</p> <p>Expectations of teaching and planning co-constructed in level groups.</p>	<p>Ongoing PLD, goal setting and observations. Coaching. Lessons videoed and reviewed. Working alongside iDeaL consultants.</p> <p>Assessment and observational data.</p> <p>Planning - individual and long term.</p> <p>Teacher Only Day Three 2024</p>	<p>Teachers have been fully engaged with this learning. Practice has changed significantly but we have yet to change our assessments to reflect what is being taught.</p>	<p>Decodable reading to be taught consistently.</p> <p>iDeaL expectations developed</p> <p>Bayview 2025 Cur...</p>

Plan collaboratively in level groups	Constant reflection on planning throughout the year and have gotten to a place where our team planning is purposeful, time efficient and has the voice of all teachers at each year level.			2025 Maths - next steps continuing to develop clarity and unpack misconceptions. Also to develop teacher resourcing kits.
	Developed and implemented play based learning through shared planning. (Y0-1)	Clear expectations what successful play looks like		
	Maths No Problem has a structured overview which has been used to inform our teaching and planning. (Y2-4)	Visible and planned for play provocations Y 0/1 planning	Although we taught MNP in Y2-4 we used old assessments to determine achievement which were not fit for purpose.	2025 Maths - use Maths No Problem. Look into an assessment that is fit for purpose.
	Unit plans created and reflected on with structured teaching and materials. Dragon Maths pre and post test and Gloss. (Y5-6)			
Revisit and unpack Visible Learning strands	Staff meeting sharing best practice - setting explicit success criteria and sharing this with learners.	PM - Assessment Capable - T3W3 2024 Classroom observations to gather data.	We have begun to unpack one strand at a time to entrench our VL across the school.	Explicitly teach the Bayview Learner qualities to develop student agency.
Using coaching partners to know thy impact	Flexible coaching partners developed within PLGs and Levels.	Literacy coaching - unpack goals and next steps for furthering practice.	We have made it part of CRT time to visit and support other teachers.	Continue to grow the coaching culture within all teams. Deliberately creating space for this in teams.
Structured maths approach used at all levels of the school	Year 0/1: further developed their knowledge of teaching foundations of maths through Number Agents scope and sequence.	 Teacher Only Day Three 2024	We had three different 'programmes' happening across the school in 2024. This proved challenging to determine levels through assessment.	Implement Numicon. Yr 0-1. Implement Maths No Problem - Yr 5 & 6
	Year 2-4: Maths No Problem.			
	Year 5-6: Dragon maths			
PGC actioned by each teacher	PGCs were set early on in the year and developed into a team approach following our structured literacy development.	Discussion notes and next steps from one to one meetings.	Structured Literacy focus prioritised by the Ministry of Education.	Continue to follow the process of PGC to improve practice.
	1-1 observations, reflections and coaching			

throughout the year in Structured Literacy as PGC.

Revisit analysis of assessment and how to use this to inform teaching

Refining assessment for 2025 - have reviewed if our current assessment is fit for purpose.

Class Summary developed to include target, priority and other.

Introduction of new assessment that will be administered from 2025 e.g. iDeaL Reading Skills Record

- ☐ T1 W4 | Professional Meeting | Assessment ...
- ☐ T1 W5 | Professional Meeting | Assessment ...
- ☐ W8 | Professional Meeting | Analysis of Vari...

This was not fit for purpose during 2024 which is reflected in our outcomes.

Develop an assessment overview fit for purpose. Allocate specific responsibility using a R unit in 2025.

Develop cultural capability in all staff

Ensure that planning, resources and experiences honour Te Tiriti.

Awareness around our unconscious bias.

Data gathered from whānau map and enrolment meetings to inform future planning.

PD with Brenda.

- [Te Tiriti Principles \(MAC\)](#)
- [Te Tiriti Principles \(MAC Regional Hui\)](#)
- [PD from Brenda with staff- Culture and Culturally Responsive](#)

Reflection and development of our whānau map and enrolment hui.

Embed understanding of Te Tiriti articles, linking teaching and learning.



Empower Our Future

Bayview Primary School
 60 Bayview Road
 Bayview, Auckland 0629
 Ph (09) 444 2222
 office@bayview.school.nz
 www.bayview.school.nz

Giving effect to Te Tiriti o Waitangi is one of the Board's primary objectives. You should describe here anything that a board has done to work towards this objective

The following questions address key aspects of compliance with a good employer policy:

How the Bayview Board has given effect to Te Tiriti o Waitangi	
<p>The Bayview Board has done the following to give effect to Te Tiriti o Waitangi</p>	<ul style="list-style-type: none"> ● Engaged in training with the Māori Achievement Collaborative facilitator. ● Supporting teachers to learn and use te reo Māori in classes by providing resourcing for this. ● We want māori students to leave our school feeling proud to be māori ● We want māori staff to feel proud to be māori. ● We acknowledge and recognise the importance of te reo Māori and tikanga Māori in every decision we make. ● Our daily practices reflect tikanga Māori ● Offering ongoing professional development opportunities to fulfil the aspirations of māori ● Development of the Te Ao Māori leadership role. ● Ensuring that we are providing the appropriate resourcing and support. ● Ensuring school leadership is culturally competent ● Collaborate with other schools within the kāhui ako ● Regular consultation with community i.e whānau hui ● Support the implementation of Aotearoa New Zealand Histories Curriculum ● Ensure appropriate levels of funding are in place to support cultural activities and events e.g Kapa haka, Matariki ● Signage in te reo māori ● Developed positive relationships with Kaumatua to support strategic direction. ● Board members ensure meetings are started/closed with karakia giving mana to tikanga Māori.



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>The school complies with all policy and legislative requirements to provide a safe workplace.</i> • <i>Ensure well-being of staff is prioritised through policy and procedures and budgetary considerations.</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • <i>We follow school policy on equal employment opportunities.</i> • <i>An EEO officer is appointed at the start of each year.</i> • <i>An EEO survey is conducted annually and reported back to the Principal and BoT.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • <i>Follow school policy on employment of staff ensuring the correct panel is used specific to the job.</i> • <i>Full referee checks are used and notes are kept to ensure the suitability of candidates in line with school policy.</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • <i>We want māori staff to feel proud to be māori by providing them with a safe and culturally inclusive work environment.</i> • <i>We acknowledge and recognise the importance of te reo Māori and tikanga māori.</i> • <i>Our daily practices reflect tikanga māori</i> • <i>Offering ongoing professional development opportunities to support the aspirations of māori</i> • <i>Development of the te ao māori role.</i> • <i>Ensuring that we are providing the appropriate resourcing and support.</i> • <i>Looking at the needs of our community and ensuring we have strong partnership with local iwi.</i> • <i>Ensuring school leadership are culturally competent</i>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • <i>Identified needs are addressed and appropriate support is put in place.</i> • <i>Employees are empowered to have a voice in the workplace and to address issues in a timely and respectful manner.</i>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • <i>As a predominantly female occupation, the needs of women are well addressed.</i>

How are you recognising the employment requirements of persons with disabilities?

- *The needs of persons with disabilities are catered for within our EEO policy.*

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?		
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		
Does your EEO programme/policy set priorities and objectives?		