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School Board Members



Statement of Variance / Evaluation & Analysis of School's Progress and Achievement



How We Give Effect To Te Tiriti o Waitangi



Statement of Compliance with Equal Employment Policy



Kiwisport



School Board Trustees

Bathgate Park School Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Selena Pomeroy	Presiding Member	Elected	Feb 2024
Katrina Robertson	Principal	ex Officio	
Amber Banaba	Parent Representative	Elected	Feb 2024

On the 27th February 2024 a Commissioner was appointed to functions, powers and duties of the board, as an employer, to manage communications and to establish policies and procedures.

Evaluation & Analysis Report 2024

STRATEGIC GOAL 1

Each and every student will be able to achieve and progress in their learning as evidenced by assessment and evaluations in relation to the NZC and other identified school and community priorities. NELP Objectives 1,2,3

Strategic Goal 1:

To provide ākoka with a robust, engaging and authentic local curriculum based on Te Mātaiaho, focused on lifting student progress and achievement.

Annual Goals /Desired Outcomes:

Annual Objective 1

All learners are achieving to the best of their ability in Maths and are making progress throughout the year.

Annual Objective 2

All learners are achieving to the best of their ability in Literacy and are making progress throughout the year.

General Notes

End of Year 2024, Bathgate Park School had 142 ākoka including 55 Ministry of Education funded ESOL ākoka Overall, there were a total of 65 English Language Learners throughout the school which made up 46% of our school roll, which is close to nearly half the school. From this the same time last year, which was 37%, this is an increase in 11%.

There were 45 ākoka on the Learning Support Register actively involved in learning interventions including (but not limited to) Resource Teacher of Literacy (RTLit), Resource Teacher of Learning and Behaviour (RTLb), Ministry of Education Learning Support (Speech- Language, Behaviour Service, Occupational Therapy), Ongoing Resourcing Scheme (ORS), Ko Taku Reo: Deaf Education NZ, High Health, Individual Education Plans (IEP's). This equated to approximately 32% of our school roll.

English / Literacy

In Term 3, the Junior team took part in the BSLA Y0-3 training. This led to a complete change in the way reading, writing and spelling looked in the junior classes. We had 3 class teachers plus the reading recovery teacher take part in this training to ensure consistency and fidelity. The reading recovery teacher was also the CRT teacher, which meant that they were able to carry on with classes BSLA Literacy programmes when the class teacher was released.

Reading Progress Highlights

- 47% of ākoka are reading *at or above* curriculum expectations.
- 69% of Year 1 ākoka are achieving at or above expectations, showing a strong foundation.
- 63% of Year 4 ākoka are at the expected level, with only 19% in both the working towards and close to categories.
- Implementation of the BSLA (Better Start Literacy Approach) in junior school has begun to positively impact student progress.

Strengths:

- A schoolwide reading plan is in development to build coherence within the junior classes.
- Teachers are using data to inform next steps in teaching.
- Increasing responsiveness to the needs of English Language Learners (46% of roll).

**Outcomes
What
happened?**

All Learners:

There are 26% of learners who are one or two sub levels below the expected level. Learners in the 'working towards' category are all learners on the Learning Support Register or Foundation Level/ Stage 1 English Language Learners.

Gender Girls outperform boys across all categories.

More boys (38%) are in the working towards category compared to girls (19%).

A higher percentage of girls (40%) are At the expected level, compared to boys (31%).

A significant gap exists in the Above category, where 18% of girls perform above expectations versus only 5% of boys.

Boys are performing significantly better in Year 3 compared to girls.

Urgent intervention is required for boys, especially in Years 7 and 8, where performance is critically low.

Girls generally perform better, but Year 3 is an anomaly. More support for girls in this year level may be needed.

Māori Learners: 14% of Māori Learners are 'at' the expected level. 86% are 'close to' or 'working towards' expectations.

Pacific Learners: 19% of learners are 'at' the expected level. A large proportion of the Pacific Learners are either Foundation or Stage 1 English Language Learners. This is particularly the case in the senior end of the school. It would be more appropriate to assess these students by monitoring progress on the English Language Learning Progressions.

We had a range of interventions in place to support students. A large number of these have targeting oral language support. This is because we know that Oral Language is the lever of change. Children's oral language skills serve as the foundation for both aspects of reading ability-word reading and language comprehension. Again, and again research shows that repeated exposure to rich language can help children become successful communicators, readers and writers.

The focus on oral language in our junior school and with our ESOL learners has seen the following:

- Links are being made to real world situations. It encourages active listening and responding as well as helping to build up the necessary vocabulary skills to convey and understand information.
- This in turn makes the students more able to access print text.
- Children are learning how to interact with each other which is helping with improvement in behaviour, which then makes them ready to access the next layer of learning.
- Learning support in the classroom to access the curriculum to their best ability

In 2024 we also had the support of :

- RTLit, to target small groups of students using a more structured literacy approach;
- Speech Language Specialist to target individual students across the junior school to improve and set goals around communication with a focus on oral language.
- Language and Learning Intervention funding to support oral targeted students
- MoveAhead Software to look at Literacy support using a software programme to support older Level 1 learners;
- Reading Recovery support (final year of this)

We know an **orderly classroom environment leads to high levels of student engagement, which grows levels of student progress, and is followed by shifts in achievement**. This hierarchy of priorities is important because it will allow teachers to adapt their programme to address the barriers interrupting achievement.

Reading All Students 2024																					
	Pre L1	1b	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p	4a	5b	5p	5a	Well Below	Below	At	Above	Total students
Y0		3																	100		3
Y1	1	5	4	2	1													8%	69%	23%	13
Y2		8	4	3	1													50%	44%	6%	16
Y3		5	2	3	1	4											33.3%	33.3%	33.3%		15
Y4		2	1	1	2	5	5										19%	19%	63%		16
Y5		1		1	1	3	2		5	1							21%	36%	36%	7%	14
Y6					2	3	5	1	3	2	4	2					23%	27%	23%	27%	22
Y7					4	1	2	1		4	3	1	1				47%	24%	24%	6%	17
Y8				1	1	2	2	4	1	1	1	1					79%	14%	7%		14
Total	1	24	11	11	13	18	16	6	9	8	8	4	1				27%	26%	38%	9%	130

Writing Progress Highlights:

- Students in Years 0–1 are showing promising development.
- Girls are performing consistently well; 26% are at expectations, 4% above.
- Professional learning has built awareness of the complexity of writing development.

Strengths:

- BSLA spelling components and structured writing approaches are being explored.
- Teachers are prioritising writing as an expression of identity and communication.

All Learners:

26% of ākoka are 'at', 4% 'above' expected curriculum level.

42% of ākoka are 'Working towards' expectations, indicating a significant concern in writing performance.

Girls are slightly outperforming boys. While both boys and girls have a proportion of students 'Working towards' expectations, the boys have a slightly higher percentage (48%) compared to girls (42%). More girls (26%) are achieving 'At' expectations compared to boys (22%), indicating stronger overall performance.

Māori Learners: 24% of Māori ākoka are At or Above expectations

Pacific Learners: 32% of Pacific learners are At or Above expectations, slightly higher than Māori learners (24%) and more in line with the school-wide average (26%)

Writing All Students 2024																					
	Pre L1	1b	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p	4a	5b	5p	5a	Well Below	Below	At	Above	Total students
Y0		3																	100%		3
Y1	2	4	4	2	1													15%	62%	23%	13
Y2		11	4	1														69%	31%		16
Y3		11	1	2	1												73%	20%	7%		15
Y4		4	2	1	5	3		1									38%	38%	19%	6%	16
Y5		1		2	2	3		1	5								36%	21%	43%		14
Y6				1	3	3	5	2	2	5	1						32%	32%	32%	5%	22
Y7			1	2	3	3		4	1	2	1						76%	18%	6%		17
Y8				2	2		3	3	2	1	1						86%	14%	0%		14
Total	2	26	12	13	17	12	8	11	10	8	3						42%	28	26%	4%	130

From Term 2-4, the senior classes used Special Staffing Consideration to run writing interventions.

43% of this group made a positive progress over the intervention period.

60% of the Year 6 cohort made positive progress.

The attendance rate of the students in this intervention was high. 57% of the targeted students had greater attendance in the intervention programme improving from Term 2 to Term 4.

During Term 2, absences of many of the Y7&8 students in the writing intervention were related to the incident at the Dunedin Bus Hub. The outreach of this event was extreme and affected many. The caring and support programme Bathgate Park School offered the affected students was necessary and the focus of time had to temporarily be redirected. They were able to return to a full programme later in the term and continued positively in the following terms.

Mathematics Progress Highlights:

- 32% of ākoka are at or above expectations.
- Strong performance in Years 0–1, with 85% of Year 1 students meeting expectations.

All Learners:

Year 7 and Year 8 ākoka show the greatest concern, with 59% (Y7) and 93% (Y8) working towards expectations. The number of ākoka at or above expectation is lowest in these year levels, showing a need for urgent intervention as these should be operating within level 4.

Gender: Boys are struggling more overall, with 74% 'close to' expectations vs. 52% for girls. Girls outperform boys at every level, especially in Years 4, 5, and 6. Boys have a significantly higher percentage of students 'working towards' expectations (37% vs. 16%).

Twice as many girls (10%) are above expectations compared to boys (5%).

Māori Learners: There are 29% of learners 'at' the expected level.

Pacific Learners: 17% of learners are 'at' the expected level.

Some of the factors affected this cohort could be attributed to English language learning, as a lack of understanding of mathematical vocabulary is a significant barrier to learning.

Mathematics and Statistics All Students 2024

	Pre L1	1b	1p	1a	2b	2p	2a	3b	3p	3a	4b	4p	4a	5b	5p	5a	Well Below	Below	At	Above	Total students
Y0		3																	100%		3
Y1	2	7	1	2	1													15%	62%	23%	13
Y2		12	3	1														75%	25%		16
Y3		6	4	2	3												40%	40%	20%		15
Y4		2	1	2	4	6	1										19%	50%	31%		16
Y5					2	1	5	3	3								14%	43%	43%		14
Y6							7	8	5	1	1							68%	27%	5%	22
Y7					5		1	4	2	4		1					59%	35%		6%	17
Y8					2	2	3	3	3	1							93%	7%			14
Total	2	30	9	7	17	9	17	18	13	6	1	1					26%	42%	28%	4%	130

Evaluation

Reasons for any differences

Where to next?

Reading

As the junior end of the school entered into BSLA professional learning at the start of Term 3, and continued to the end of Term 4, the assessment tools did not match up with the report recording options. Senior leaders tried to provide a best fit alignment but this mismatch is likely to have affected the results. In 2025, a plan for reporting progress and achievement that fits the structured literacy steps will need to be considered.

Ākoka need to be identified as focus learners and accelerated learning programmes need to be put in place in each room. These need to be closely monitored for effectiveness.

We need more ākoka to be getting into level 4 in years 7 and 8, so that they can then meet the requirements for reading and writing at NCEA Level 1, this is more important than ever due to the changes in the requirements for NCEA.

Where to Next with Reading?

- A school-wide understanding of focus learners, how to identify them in reading and a shared understanding of acceleration.
- An understanding of the new English Curriculum Y0-6; the Science of Learning / scope and sequence that guides this document.
- Investigating factors affecting Years 7 & 8 (e.g., curriculum alignment, engagement levels, teaching strategies)
- Junior school analysis of running record and six year net data (or replacement equivalent via BSLA) to identify trends and gaps across the cohorts. This may need to be done by assessing against time at school.
- An investment in junior school reading resources to make sure that students have access to quality and engaging texts.
- A school-wide approach to the teaching of reading which builds upon the phase 1 structured literacy.
- Explore opportunities for Y4-8 teachers to participate in Structured Literacy training to allow for continuity and flow on from the junior classes.
- A shared set of learning progressions across the school, that are used for differentiated teaching and shared with ākoka for goal setting and next steps.
- Teachers prioritising the use of the school library as a part of their reading programme to support ākoka to read for pleasure. Texts in other languages can be borrowed from the National Library.
- Teachers (especially in the senior school) ensuring that their programmes include 'reading to' every day.
- Professional development for teachers and learning assistants in literacy acquisition for English Language Learners.
- Close monitoring of all Māori and Pacific Learners- using the most appropriate tools to measure progress.

Writing

We have a large number of ākoka who are [pre-writers](#). This had been identified previously and the [Ready4Learning](#) framework professional learning was put in place to support these learners.

The junior school commenced BSLA training in Terms 3 & 4 and as part of this, a writing focus was incorporated, particularly with relation to spelling and word acquisition. This will be something to decide in 2025 about what a school wide spelling programme will look like to allow for a flow on from this structured literacy approach.

Where to next for Writing

- Continued build up and knowledge of the scope and sequence connected to writing.
- Early identification and support for ākoka struggling with the physical act of writing, this could be as a result of pencil grip, hand-eye coordination, vision, physical disability etc...
- A consistent school-wide approach to teaching writing, this would benefit students who would have clear pathways of learning.
- Moderation processes each term – using a range of styles of writing – both formal and informal writing sessions.
- Regular monitoring of assessment data and evidence of learning.
- Using this data to inform teaching & learning programme, additional supports and for students taking an active role in their learning progress.
- A shared set of learning progressions across the school, that are used for differentiated teaching and shared with ākoka for goal setting and next steps.
- The link between being a reader and a writer being made explicit during teaching.
- A school-wide spelling programme.
- A focus in the first two years on spelling and handwriting (not exclusive of writing as communication). It is important that these skills become automatic as early as possible as until this happens most of a student's working memory is taken up with these skills.
- Continued monitoring in Years 1 and 2 to ensure foundational skills are solidified.
- Strengthening middle school support (Years 4-6) to maintain their balanced performance.
- Investigating factors affecting Year 8 e.g., curriculum alignment, engagement levels, teaching strategies.
- Culturally responsive practise that provides authentic contexts for the writing and has a link to culture and identity.
- Increase writing scaffolding and structured literacy approaches for senior ākoka to close gaps before Year 8.

Mathematics

Ākoka may be getting 'stuck' at the end of level 1. In Numeracy Project stages this is the transition from stage 4 to 5, this is a known tricky stage, when ākoka need to shift from concrete to abstract. Stage 4: Advanced counting. The ākoka uses counting on or counting back to solve simple addition or subtraction tasks.

Stage 5: Early additive part-whole: The ākoka uses a limited range of mental strategies to estimate answers and solve addition or subtraction problems. These strategies involve deriving the answer from known basic facts (for example doubles, fives, making tens).

Boys' data aligns closely with the overall school trends, reinforcing that they contribute significantly to underperformance. Girls' data suggests they are performing better than the overall average, meaning their results help balance the school-wide statistics.

Achievement data indicates that some Māori and Pacific ākoka are not yet achieving at the same levels as the wider school population, highlighting areas where we can provide further targeted support. The school-wide 'Working towards' percentage is 26%, but it's higher for both Māori (29%) and Pacific learners (34%).

Māori learners are closer to the school-wide averages, while Pacific learners are the most at-risk group.

Where to next for Mathematics?

- Urgent intervention needed for Years 6–8 (targeted numeracy programmes, additional learning support, or differentiated instruction).
- Focus on sustaining early gains
- Strengthening middle years Y4–Y6 to maintain and build upon.
- This data highlights the need for targeted strategies to support student achievement across all year levels, particularly our Pacific and Māori students.
- Work with Curriculum Advisors to strengthen staff understanding of new phases.
- Access structured maths resources to support learning programme.
- Ensure an hour a day of Maths is taking place in all classes.
- Strengthen culturally responsive teaching approaches to engage Māori and Pacific learners.
- Use a new assessment tool – e-AsTTle Maths to support data monitoring and analysis

Overall Comments

The method of reporting used this year did not allow for us to show and celebrate the progress that ākoka have made. This will be a focus for 2025 reporting.

The shift of achievement will occur when the students currently 1 sub-level / 'close to' NZC expectation are accelerated through a range of deliberate teaching interventions for ākoka across reading, writing and mathematics.

The number of target ākoka need to be determined by the number of students teachers can reasonably manage. Ākoka who are close to the expected level should be prioritised over those further away. To achieve a system shift, the focus must be on supporting those closest to the target outcome. This does not mean students outside are not supported; rather it reflects that target students are ones where some different intervention is instituted to accelerate student progress.

Support for these ākoka should be around the change in teacher pedagogy and expectations rather than specific additional resources. For acceleration to occur, the teachers need to do something different to their normal practice, and the ākoka need to be pushed further in terms of expected results and levels of effort. In short, the teachers create the conditions for change and the ākoka do the work.

Prioritisation needs to be given to providing an orderly classroom environment, high levels of ākoka expectation and ākoka engagement, growing levels of student progress, followed by shifts in achievement. This hierarchy of priorities is important because it will allow teachers to adapt their programme to address the barriers interrupting achievement.

Consistency of classroom practice ensuring that enough time is spent on the right curriculum areas, and that teacher practices are robust, providing clear organisational direction for all ākoka. Adhering to the 1 hour a day for reading, writing and mathematics will be imperative. This may be interwoven through other curriculum or with a central focus.

The comparison data that is now available to us will help us to identify focused learners for Tier 2 support as well as Tier 2/ Tier 3 interventions for those with identified learning & behaviour needs which influence their ability to access the curriculum.

Alongside the above focus we will also:

- Work on an increase in teacher knowledge of the significant development steps students need to achieve to progress, along with an ability to recognise next learning steps and implement these into their class practice. The scope and sequence of the new curriculum will assist with this.
- Identify Focused Learners and prioritise their specific learning needs
- Individualised teaching and learning goals are developed for these individuals.
- Ākoka progress is monitored and tracked at regular and ongoing intervals throughout the year.
- Schoolwide protocols are developed, reflecting expected practice for teaching and learning in Reading, Writing and Maths.
- Teaching and learning are underpinned by growth mindset and strength-based practices.
- Teacher professional development to ensure learner agency is developed and implemented consistently across the school as part of our localised curriculum work / graduate profile focus. This will be continued with our Assessment 4 Learning PLD in 2025.
- Ākoka receive specific, frequent and positive feedback.
- Build up students' kete of strategies for emotional regulation
- Teachers inquire into their own practice and share their learning.
- Parents/caregivers/whānau are informed and reported to regularly about their child's progress and achievement.
- Parents/caregivers/whānau engage in supporting their child's learning in the home as able.
- Leadership team to monitor progress of learners schoolwide - providing support, professional learning and ongoing mentoring of teachers as necessary.
- Teachers are engaged in professional learning and reflective practice.
- Leadership has established clear expectations and provided strategic support.
- Cultural responsiveness is an emerging focus, particularly for Māori and Pacific learners.
- Data-informed teaching and assessment practices are improving.
- Fully implement schoolwide Mathematics & Statistics Curriculum Delivery Plan.
- Fully implement schoolwide Literacy Curriculum Delivery Plan.
- Extend structured literacy and numeracy approaches across all year levels.
- Build and use progressions in reading and writing for teaching, goal setting, and reporting.
- Prioritise equity-focused PLD to support Māori, Pacific, and boys.
- Continue data-informed decision-making through ongoing assessment and moderation.
- Support a culture of high expectations, collaboration, and inclusion.
- Ākoka are becoming more visible in our data conversations, and there is a renewed focus on student voice, identity, and wellbeing.

STRATEGIC GOAL 1



















Each and every student will be able to achieve and progress in their learning as evidenced by assessment and evaluations in relation to the NZC and other identified school and community priorities. NELP Objectives 1,2,3
















Strategic Goal 1:

To provide ākoka with a robust, engaging and authentic local curriculum based on Te Mātaiaho, focused on lifting student progress and achievement.

Annual Goals /Desired Outcomes:

Annual Objective 3: Integrate localised curriculum content that reflects the unique culture, history, and environment of the local community into the school's teaching and learning programmes, in alignment with the new school mission, vision, and values.

Actions <i>What did we plan to do?</i>	Outcomes: <i>What happened?</i> Reasons for the variance: <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
 Introduce new Mission & Vision statements to ākoka.  Introduce new Mission & Vision statements to whānau.  Unpack the new values with staff.  Unpack the new values with ākoka.  Unpack the new values with whānau.  Use local expertise to develop curriculum content that is authentic and relevant.  Involve community members in the classroom as guest speakers or co-teachers to provide firsthand knowledge and experiences.  Start to build relationships with local iwi to ensure that content is authentic.  Provide professional development for teachers on cultural competence, focusing on the history, values, and traditions of the local community.	<p>By the end of 2023, we had successfully rewritten and refined our Mission and Vision statements to more accurately reflect the values and aspirations of our kura. This formed the basis for our 2024 direction. At the heart of Bathgate Park School (Bathgate Park) is our mission to ensure all ākoka understand and connect with our guiding statement: He kākano ahau i ruia mai i a Rakiātea – I am a seed born of greatness.</p> <p>In 2024, our focus was about embedding this mission deeply into everyday teaching and learning, so that ākoka not only understood its meaning but could see it reflected in their experiences, identity, and aspirations.</p> <p>We successfully focused on this by strengthening the integration of our Mission Statement into classroom planning, goal setting, and student voice activities. We ran a school wide; year long Inquiry focus on this that saw a layered building of understanding and connection:</p> <ul style="list-style-type: none">• Term 1 - A Seed Born of Greatness - the literal concept - Science: Life Cycles = what does a seed need to thrive?• Term 2 - Aiming High: Unleashing Our Potential - the metaphorical concept = What are my strengths? How do I use these to reach my potential? Understanding that every learner brings unique strengths, identities, and cultural narratives to their learning journey and it is not a one size fits all but rather a special pathway each ākoka must travel.• Term 3 - Aiming High: Tales of Greatness - exploring the journeys others have taken; the obstacles /challenges they have faced, the resilience shown and the achievements reached. Through these pūrākau they understand that their journey matters, and that challenges can be stepping stones to success.	 Continue to unpack values with ākoka, whānau and wider community.  Make sure new families have access to this information and if possible, in multiple languages.  Unpack the meanings incorporated into our new school logo.  Continue to utilise local expertise to develop curriculum content that is authentic and relevant.  Build stronger relationships with all our families to gain an increased understanding of culture, language and heritage so this can support their child in our school.  Establish cultural ambassadors.  Review the localised curriculum and identify specific learning objectives that integrate local culture and environment. Ensure these objectives are clear, measurable, and align with curriculum.  Gather or develop resources that reflect local culture and environment, including books, multimedia, guest speakers, and community visits.  Participate in South Dunedin cultural narrative project.

 Teachers incorporate local cultural contexts into their teaching practices.  Each term conduct a curriculum audit to identify areas where local content can be integrated into different curriculum areas.  Use our localised curriculum to outline specific learning objectives, resources, and activities related to the local culture and environment.  Design project based learning units that involve students in exploring and addressing real-world issues relevant to their local community.  Incorporate local history and Māori legends into the curriculum through storytelling, literature, and historical investigations.  Use local landmarks, historical sites, and artifacts as teaching tools to bring history to life for students.  Organise school-wide events and celebrations that highlight local cultural traditions. E.g., Matariki, traditional music and dance, and community festivals etc.  Create and utilise teaching materials, resources, and books that reflect the local culture, history, and environment.  Utilise the expertise of our Arts Team.	<ul style="list-style-type: none"> • Term 4 - A World of Wonders - exploring the possible future and what awaits. Goal setting and discussing aspirations. <p>Through this medium we were able to make wider connections for the ākoka and their whānau. We had deliberate sharing of success with the different elements of the Inquiry through newsletters, Facebook, inclass visits from whānau, learner led conferences as well as multiple events where the learning was physically put on display.</p> <p>We made deliberate connections to the Mission and values by providing support unpacking documents references. Some of these are now in synthesised form on the website. This was also how later in 2024, we introduced the new values to our community. More at exposure level while the staff worked with the ākoka on understanding the changes to what AROHA was, as well as the deeper meaning behind our two A's in AROHA. These had a deliberate focus in the classroom, assembly and whānau house activities. Deeper unpacking of this will continue in 2025.</p> <p>As a natural part of the school wide learning, we accessed and integrated local history, Māori cultural narratives and present day applications to a range of contexts including our Olympics / Sports Heroes, Matariki, Te Whare Tapu Wha knowledge and understanding, knowing our class guardians as well as many more. At every stage of the planning was an awareness of how we could identify areas where local content could be included. As part of this we accessed community members in many shapes and forms such as whānau support at camp and on other EOTC events, DCC for road safety, St John mental health support team in the senior classes and Kai Tahu speakers sharing local knowledge.</p> <p>We have started to build relationships with iwi and we have made the deliberate action to begin with our school whānau. There were deliberate changes to the way we held some every-year events in an effort to increase attendance and engagement. An example of this was moving away from formal parent interviews and instead hosting open classroom visits where their tamariki took a lead role in student led conferences. There was a very successful turn out and we were able to reflect and make note of improvements for the 2025 year. Another was a change with our language week focus. Instead of individual language week assemblies we held our first pot luck tea and cultural sharing event. There was dance, waiata, language presentations, cultural dress and kai. We had a huge percentage of our Pacifica community present, a large number of our refugee families as well as new school families in attendance. In a future event, we would hope to grow the number and range of attendees.</p>	 Involve local experts, organisations, in design and implementation to enhance authenticity and community lens.  Select culturally appropriate stories, legends, and literature that resonate with students and complement curriculum themes.  Integrate local history into lessons through primary sources, timelines, and historical narratives that emphasise local events and milestones.  Production in 2025  Teachers collaboratively design and implement integrated units that reflect the local iwi, community history, and environmental features, ensuring alignment with the new school mission, vision, and values.  Classroom displays, school events, and learning resources visibly reflect the local culture, te ao Māori, and environmental themes, supporting students' cultural identity and sense of belonging.
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STRATEGIC GOAL 1




















Each and every student will be able to achieve and progress in their learning as evidenced by assessment and evaluations in relation to the NZC and other identified school and community priorities. NELP Objectives 1,2,3

Strategic Goal 1:

To provide ākoka with a robust, engaging and authentic local curriculum based on Te Mātaiaho, focused on lifting student progress and achievement.

Annual Goals /Desired Outcomes:

Annual Objective 4: To improve students' understanding and appreciation of Māori culture and language, in line with school and community priorities.

Actions <i>What did we plan to do?</i>	Outcomes: <i>What happened?</i> Reasons for the variance: <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
 Integrate tīkaka Māori and Te Reo across the curriculum.  Embed Te Reo Māori into daily classroom routines and subject areas, ensuring it is used consistently and contextually.  Provide professional development for teachers to build their confidence and competence in using Te Reo Māori.  Provide professional development for teachers to build their confidence and competence in using elements of tīkaka Māori.  Develop and implement units of work that focus on Māori history, culture, and perspectives.  Co-construct a 'Kete' for Te reo and tikanga expectations, meeting level 4a funding.  Revitalise, Māori Whānau hui & and engage with the Whānau community with regular hui.  Explore how to connect with Kai Tahu to begin to build this relationship.  Reconnect with local marae.  Capture ākoka voice.	<p>We have had a very successful year with this objective and a lot of hard work has been completed on the part of leadership, staff and ākoka. As we had a range of new staff arrive for this year, we took this as an opportunity to do a stocktake and audit of our practises around tīkaka and our use of te reo.</p> <p>All classes are embedding regular routines of karakia, karakia kai, waiata, whakatauki and cultural narratives into their classroom. We have been actively working to extend our resources and expose ākoka to a wider range of these both Kai Tahu as well as wider iwi. Children are eager and volunteering to take lead roles, with a range of audiences and in a range of contexts with this, including our junior ākoka. This links to our wider cultures in our school and providing value added by including them as well as Māori.</p> <p>We have a had a number of staff access te reo PLD. This has been in a number of different ways, but it has all contributed to staff feeling more confident with the language. This has led to more visuals being on display as well as a focus on sentence ask and answer, rather than kupu being used in isolation.</p> <p>Our MAC lead kaiako has been active in drip feeding manageable chunks of new learning for use in the school e.g., sentences to ask and answer when at the bake sale. They have also taken small components in occasional staff meetings. This is an area we would like to extend next year.</p> <p>July roll return saw all but a handful of students be classified as 4b. Losing the second PLD staff meeting day to BSLA zooms has limited the ability to grow this area. Once we have security with refreshed curriculum, we will focus on how we can continue to grow and interview the deliberate teaching needed to access 4a funding designation.</p> <p>In relation to whānau hui, again the deliberate decision was made to relax the way this looked as traditionally it had been a very formal event. Instead, we have started by engaging with whānau through school wide events such as start of year meet & greet, Polyfest, Community Whānau hui; Tāwhaki Class Whānau hui.</p> <p>All ākoka had an opportunity to take part in student voice for A4L + student voice collected through Professional Growth Cycle conversations</p> <p>Y4-8 student voice collected as part of Assessment for Learning work.</p>	 Continue to introduce new karakia, waiata and cultural narratives into everyday classroom use.  Extend the sessions MAC lead has at staff meetings.  Grow other tama in the school to take on lead roles especially to ensure mihi whakatau can continue whenever we have new ākoka or visitors to the school.  Co-construct a 'Kete' for Te reo and tikanga expectations, meeting level 4a funding.  Revisit our expectations in te Reo / tīkaka school framework.  Include examples and resources such as sentence starters, common phrases, tīkaka protocols, and curriculum integration ideas.  Seek whānau and iwi input to ensure cultural authenticity and alignment with local tīkaka (especially Kāi Tahu perspectives).  Distribute and regularly review the kete to ensure it is living, practical, and used consistently across the school.  Survey or consult whānau on how they want to be involved and what times/days suit them best.

STRATEGIC AIM 2 – LEARNER & COMMUNITY PARTNERSHIPS

Strategic Goal 2: To welcome and encourage community participation, whilst respecting all cultures represented within our school. NELP Objectives 1,2,3

Strategic Goal 2: Whanaungatanga - Relationships

To provide ākoka, families and whānau with a strong sense of belonging and community where diversity is valued and celebrated.




















Annual Goal /Desired Outcome:





Annual Objective 5

Provide multiple ways for whānau to engage with our kura.

Annual Objective 6

Create a culture of whānaungatanga and ako.

Actions <i>What did we plan to do?</i>	Outcomes: <i>What happened?</i> Reasons for the variance: <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
 Provide opportunities for parent/whānau engagement by organising events such as cultural festivals, sports days, and educational workshops that involve both students and their families.  Regular communication with whānau fostering engagement in their child/ren's learning  Utilise digital platforms such as a school website, social media pages, parent ETAP app where whānau can access updates, participate in discussions, and stay informed about school activities and events.  Create learning discussion opportunities.  Provide regular and ongoing updates on success of individual ākoka.  Create ākoka cultural ambassadors' roles.  Have a School Board which reflects the diverse community of Bathgate Park.  Create various volunteer opportunities for whānau to get	<p>This year has been a year where deliberate actions have been taken to engage with whānau and get them back into our kura, their child's classroom and engaged with their child's learning journey. As such we have held events such as:</p> <ul style="list-style-type: none"> - Meet & greet start of year / Just because - Language week class involvement - Final formal assembly - Cultural Sharing & Potluck dinner - Camp helpers - EOTC helpers – swimming, sports coaches / managers - Polyfest - student led learning hui with whānau - Matariki Assembly & afternoon tea <p>and used these events to engage in conversations celebrating the successes and progress of our learners.</p> <p>We have been encouraging staff to make whānau contact and record this on ETAP; celebrating success in newsletter and Facebook posts. This will be a deliberate action for next year.</p> <p>Staff have engaged across a number of meetings e.g., Learning support, staff meetings, full liaison, IEP's etc, where they have been able to focus on supports to share with whānau about how we can work as a team for continued positive outcomes for their children.</p>	 Continue to participate in the Otago Māori Achievement Collaborative and develop connections.  2025 Lead Teacher for MAC + extend to another staff member who has expressed an interest  PLD Localised curriculum to keep with connections, links and understanding.  Need to build up a register of resources particular key people to allow connections and access of resources / information to occur.  Work with MAC both as a group and an individual to build knowledge and relationships with local Runanga.  Actively connect to local families.  Collect student voice around culture, language and identity.  Extend opportunities to have whānau in school.  Cultural ambassadors in 2025  Increase tuakana/teina relationships  Use our seniors in a number of new and/or revitalised leadership roles

<p>involved in school activities, such as classroom assistance, extracurricular programmes.</p> <p> School participates in language weeks and other cultural events of significance for the different diverse communities that make up Bathgate Park.</p> <p> Explore programmes that address bias, racism and stereotyping as part of the teaching programmes and support inclusion.</p> <p> Communicate key messages in multiple languages which are reflected in our school environment.</p> <p> Utilise tuakana/ teina relationships.</p>	<p>A start was made to exploring cultural ambassadors but this did not progress too far as more thought needed to go into the aims and unpacking of the roles. Exploring how decisions would be made about who and how these would be decided; what kinds of actions the ambassadors would be responsible for. Principal, deputy principal and learning support coordinator will reexplore this in 2025.</p> <p>Tuakana/ teina relationships have been actively promoted via such events as: Whānau house activities; buddy classes which have changed each term; senior buddies and utilising our older students to take lead roles in school wide responsibilities. Some classes utilise this relationship strongly and are leaders in setting the scene. We will touch on their experiences in 2025 to promote extending this to other classes. Seniors used to support in the playground and in junior classes on wet days.</p>	
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How did Bathgate Park School give effect to Te Tiriti o Waitangi in 2024?



By the end of 2023, we had successfully rewritten and refined our Mission and Vision statements to more accurately reflect the values and aspirations of our kura. At the heart of Bathgate Park School (Bathgate Park) is our mission to ensure all ākoka understand and connect with our guiding statement:

He kākano ahau i ruia mai i a Rakiātea – I am a seed born of greatness.

In 2024, our focus was on embedding this mission deeply into everyday teaching and learning, so that ākoka not only understood its meaning but could see it reflected in their experiences, identity, and aspirations.

We remain committed to promoting a learning environment where all ākoka are supported to reach their full potential and experience success in ways that are meaningful to them. We continue to uphold our role as active and genuine partners under **Te Tiriti o Waitangi**, ensuring that Māori perspectives and values are visible, respected, and influential in all areas of our kura.

Our actions in 2024 included:

- Strengthening the integration of our Mission Statement into classroom planning, goal setting, and student voice activities. We ran a school wide; year long Inquiry focus on this that saw a layered building of understanding and connection:
 - Term 1 - A Seed Born of Greatness - the literal concept - Science: Life Cycles = what does a seed need to thrive?
 - Term 2 - Aiming High: Unleashing Our Potential - the metaphorical concept = What are my strengths? How do I use these to reach my potential? Understanding that every learner brings unique strengths, identities, and cultural narratives to their learning journey and it is not a one size fits all but rather a special pathway each ākoka must travel.
 - Term 3 - Aiming High: Tales of Greatness - exploring the journeys others have taken; the obstacles /challenges they have faced, the resilience shown and the achievements reached. Through these pūrākau they understand that their journey matters, and that challenges can be stepping stones to success.
 - Term 4 - A World of Wonders - exploring the possible future and what awaits. Goal setting and discussing aspirations.
- Deepening the use of Te Reo Māori and Tikanga Māori across all levels through targeted professional development and curriculum integration.
- Enhancing our tuakana / teina model by creating more formal opportunities for cross-age learning and mentoring. We gave dedicated, scheduled time to whānau house activities that promoted inclusiveness; built relationships and accessed leadership opportunities.

- Continued our daily practices such as karakia, karakia kai, and waiata, while ensuring these are contextually rich and reflective of ākoka understanding. We continued to extend the repertoire of Kai Tahu and wider iwi karakia, waiata and whakatauki.
- We introduced the revised values. We introduced AROHA - a love of learning; a love of the place we are in and caring for the people around us. This flows to the following:
 - Āwhina (to assist / help / support / caring)
 - Respect yourself, others and the environment
 - Own your actions. Be honest.
 - Have a positive attitude
 - Angitu (be successful / reach full potential)

In 2024, Bathgate Park School remained dedicated to growing a learning environment where identity, language, and culture are not only celebrated but central to the way we taught and learned together.

We have a strong commitment to having *Māori achieving success as Māori* and to facilitate this we have been and continue to be a member of the Māori Achievement Collaborative. In 2024, we had both the Tumuaki and a lead kaiako attend related professional learning opportunities.

How we give Effect to Te Tiriti o Waitangi at Bathgate Park School:

- Recognise and support the goals of the Kai Tahu Education Plan.
- Integrate cultural diversity into our teaching units; giving due consideration to aspects of different cultures in the planning of Inquiry and allowing individual students to undertake Inquiry in a way that reflects their cultural background, heritage and interests.
- Kaiako are continuing their own formal learning in te reo Māori; there is an expectation school-wide for all staff to progress their Te reo Māori learning
- Some staff participated in the MoE funded language learning opportunities
- Mihi whakatau e.g. for new students and their families to the school; new visitors
- Localised curriculum has been a PLD focus for 2024
- Localised curriculum valuing matauranga Māori, te reo Māori and tikanga Māori operating
- Ensuring teachers have received professional development on understanding Te Tiriti o Waitangi
- Having this as a focus as part of staff only days
- Attesting to the NZ Teacher Standards for all kaiako
- Expose our students to Māori culture through both our teaching and learning programmes and school routines; Learning Languages programmes, Arts programmes, use of greetings and phrases wherever and whenever possible
- Resource our library with books and resources that support our understanding and awareness of Māori culture, tikanga and reo.
- Our school assemblies and special events will acknowledge our children's culture and provide opportunities to celebrate our cultural diversity.
- Include elements of Māori culture through music and dance within the school's activities.
- The opportunity to be a member of the multicultural group was available to all students. This took place as part of the curriculum on a weekly basis, throughout the school year. A range of cultures was represented in this as well as Māori. Poi and taiaha were also explored.
- Participate in activities that celebrate the Māori culture including Māori & Polynesian Festival; Language Weeks; visiting cultural performances etc.

- Extensive teaching unit on Matariki which was shared and celebrated with our community.
- Shared pot luck and culture sharing evening held.
- Encourage first language use at school.
- Implementation of whanaungatanga time on daily basis
- Demonstrating manaakitanga on a daily basis
- Ensuring all learning opportunities consider and planning reflects local tikanga Māori, mātauranga Māori, and te ao Māori
- Recognise, respect and respond to the cultural needs of the student.
- Plan for differentiated class programmes that provide opportunities for pupils to include a Māori perspective in their learning
- Identify and report on the achievement of Māori students to ensure that there is equity
- Employ staff members who understand and can support our learners
- Display Māori artwork, symbols, and language prominently in the classroom and school environment
- Ensure our policies are current and up to date to meet the requirements of Te Tiriti o Waitangi
- Principal/Tumuaki has regular participation in MAC (Māori Achievement Collaboration) both regional and national as well leads in this with kura
- Ensuring the School Board participates in training relating to Te Tiriti o Waitangi (NZSBA run workshops)
- Utilise te reo Māori across a range of contexts - greetings, farewells, emails, newsletter, reports, texts, signage, Assemblies, parent information
- Use of waiata and whakatauki across school e.g. Assembly, hui; staff meetings, week ahead
- Use of Aotearoa contexts for learning as well as South Dunedin 'community' place based learning experiences.
- Class Treaties created collaboratively and 'lived by' in our learning teams
- School Values reflected in all we do and felt in our school environment
- Respectful relationships with ākoka and whānau partnerships
- Professional Growth Cycle/appraisal for kaimahi having a Māori component, suited to the needs of the individual
- Māori role models used in our school
- Having a Te Reo Tikanga Māori Implementation Plan
- Teaching Te Reo Māori every week using the Te Reo Delivery Plan
- Shared kai in class with whānau
- Actively communicating with families- seesaw, notes, phone calls, reporting, kanohi ki te kanohi
- Utilising whānau skills, stories etc... that they would like to share at school
- Use the correct pronunciation and spelling of student's names, place names etc...
- Understand the significance of names and the tipuna they may be related to
- Utilise resources and materials that reflect Māori knowledge and values in teaching
- Highlight and support the achievements of Māori students and role models

We acknowledge tangata whenua, mana whenua and the unique position of Māori in Aotearoa New Zealand. We are honouring the principles of Te Tiriti o Waitangi and fostering an inclusive, respectful, and culturally rich educational environment.

Good Employer Statement 2024



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

The School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the known requirements identified and is in accordance with best practise;
- Is a good employer and complies with all conditions included within employee agreements;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.
- Deliberately considers the following principles to remove potential bias.

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>We operate a policy that complies with the principle of being a good employer and this policy is made available to our staff and is subject to a regular review cycle. We have robust structures and routines to ensure healthy and safe working and learning conditions including a hazard register which is made available to all staff to document and identify potential hazards which are then responded to by our caretaker promptly. We offer Workplace Support as and when needed.</p> <p>A Staff Well-being survey was also conducted and a summary of findings was presented back to staff. Actions have been taken or planned for to support some of the next steps identified.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the State Sector Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year’s compliance. <p>To achieve this, the Board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role in 2024 was the Principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude

	<ul style="list-style-type: none"> recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups ensures that employment and personnel practices are fair and free of any bias. includes regularly reviewing and updating our policies to align with best practices. fostering a work culture where all employees feel valued and respected.
How do you practise impartial selection of suitably qualified persons for appointment?	We follow our recruitment policy and form a panel with as much diversity as possible and select candidates best suited to the position description and job description for short listing. We work against a matrix which has outlined the skills and attributes needed for the advertised position. Our process includes detailed referee checks to ensure the best candidate is appointed regardless of ethnicity, gender or other potential bias.
How are you recognising, <ul style="list-style-type: none"> The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service? 	<p>Through the following Strategic Goals of 2024:</p> <p>Develop & promote a future focused, concept based local curriculum to engage learners and integrate the New Zealand Curriculum. (PLD)</p> <p>Consolidate knowledge and practises relating to tikanga and Te Reo Māori, for the benefit of all learners. (MAC)</p> <p>Develop effective parent, whānau and wider community engagement. (MAC)</p> <p>Honouring and giving effect to Te Tiriti o Waitangi</p>
How have you enhanced the abilities of individual employees?	<p>We enhance the abilities of individual employees by:</p> <ul style="list-style-type: none"> Our Professional Growth Cycle - we use a coaching model that allows for each individual teacher to take ownership of their professional growth Promoting continuous learning & development opportunities to help employees develop new skills and knowledge. Support employees pursuing further qualifications or study relevant to their role. Encouraging collaboration and teamwork, utilising each other's strengths Provide opportunities for employees to take on leadership roles to help build their leadership capabilities. Encourage innovation and creativity. Foster a culture that values diversity, inclusivity, and open communication. Acknowledged and praised the work and effort of individuals. Promote a healthy work-life balance. Available Management Units are advertised internally, and all staff are encouraged to apply. Allocation is based on merit, alignment with school goals, and the individual's leadership capacity. Each available unit has a job description provided as part of the application process.
How are you recognising the employment requirements of women?	<p>We recognise employment requirements for women through our equal opportunities and good employer policies.</p> <p>We implement family-friendly policies such as allowing children to come to school as and when appropriate and needed e.g teacher only days; parental / domestic leave both / discretionary leave.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health.</p>

	<p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication and flexibility.</p> <p>All leadership and professional development opportunities are made accessible to women on staff.</p>	
How are you recognising the employment requirements of persons with disabilities?	<p>By ensuring that all staff have the support they need to be successful in their roles regardless of any disability.</p> <p>Ensuring that the physical spaces meet the H&S needs of staff where a physical disability is present.</p> <p>Supporting staff with extra support and guidance for other needs. This could look like:</p> <ul style="list-style-type: none"> • adjusting duties e.g road patrol; supervision timetable; time of day • consideration of physical activity involvement • modifying workspaces / access appropriate equipment e.g chairs , adjustable tables, computer platforms; lighting <p>Fostering a respectful and inclusive school culture where staff feel safe to disclose disabilities and are supported by leadership and colleagues without stigma or discrimination.</p> <p>Recording identified need on staff register with supports offered / accessed.</p>	
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?	✓	



Kiwisport Funding

This letter is to advise you that Bathgate Park School received Kiwisport Funding in 2024 to the amount of \$ 2154.16

Our Sports Coordinator was able to restock items, update some of our older equipment and purchase some new equipment to support learning programmes.

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 647

Principal: Katrina Robertson

School Address: 213 Macandrew Road, South Dunedin, 9012

School Phone: 03 455 3421

School Email: principal@bathgate.school.nz

Accountant / Service Provider:



BATHGATE PARK SCHOOL

Annual Financial Statements - For the year ended 31 December 2024 **Index**

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Bathgate Park School

Statement of Responsibility

For the year ended 31 December 2024

The Commissioner 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 Commissioner, 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 Commissioner 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 Commissioner.

Cleave Hay
Full Name of Commissioner


Signature of Commissioner

30/05/2025
Date:

Katrina Robertson
Full Name of Principal


Signature of Principal

30/05/2025
Date:

School Board Trustees

Bathgate Park School Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Selena Pomeroy	Presiding Member	Elected	Feb 2024
Katrina Robertson	Principal	ex Officio	
Amber Banaba	Parent Representative	Elected	Feb 2024

On the 27th February 2024 a Commissioner was appointed to functions, powers and duties of the board, as an employer, to manage communications and to establish policies and procedures.

Bathgate Park School
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	2,285,579	2,149,304	2,401,933
Locally Raised Funds	3	48,885	78,300	70,574
Interest		8,008	4,500	6,385
Total Revenue		2,342,472	2,232,104	2,478,892
Expense				
Locally Raised Funds	3	8,357	24,000	11,153
Learning Resources	4	1,476,955	1,421,875	1,728,621
Administration	5	299,735	276,533	279,755
Interest		3,220	2,800	2,665
Property	6	483,976	514,195	517,098
Total Expense		2,272,243	2,239,203	2,539,292
Net Surplus/(Deficit) for the year		70,229	(7,099)	(60,400)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		70,229	(7,099)	(60,400)

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

Bathgate Park 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		(113,906)	(113,906)	(53,506)
Total comprehensive revenue and expense for the year		70,229	(7,099)	(60,400)
Contribution - Furniture and Equipment Grant		11,229	-	-
Equity at 31 December		(32,448)	(121,005)	(113,906)
Accumulated comprehensive revenue and expense		(32,448)	(121,005)	(113,906)
Equity at 31 December		(32,448)	(121,005)	(113,906)

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.

Bathgate Park School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	108,509	96,918	70,565
Accounts Receivable	8	93,384	142,052	142,052
GST Receivable		2,551	-	-
Prepayments		8,625	7,430	7,430
Inventories	9	180	360	360
Investments	10	25,000	75,000	75,000
Funds Receivable for Capital Works Projects	16	28,969	58,499	58,499
		<u>267,218</u>	<u>380,259</u>	<u>353,906</u>
Current Liabilities				
GST Payable		-	14,323	14,323
Accounts Payable	12	159,323	148,294	148,294
Revenue Received in Advance	13	7,368	11,157	11,157
Provision for Cyclical Maintenance	14	43,043	120,524	92,895
Finance Lease Liability	15	17,700	9,784	9,784
Funds held for Capital Works Projects	16	176	126,748	126,748
		<u>227,610</u>	<u>430,830</u>	<u>403,201</u>
Working Capital Surplus/(Deficit)		39,608	(50,571)	(49,295)
Non-current Assets				
Property, Plant and Equipment	11	82,207	36,704	65,954
		<u>82,207</u>	<u>36,704</u>	<u>65,954</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	141,595	100,076	123,503
Finance Lease Liability	15	12,668	7,062	7,062
		<u>154,263</u>	<u>107,138</u>	<u>130,565</u>
Net Assets		<u><u>(32,448)</u></u>	<u><u>(121,005)</u></u>	<u><u>(113,906)</u></u>
Equity		<u><u>(32,448)</u></u>	<u><u>(121,005)</u></u>	<u><u>(113,906)</u></u>

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

Bathgate Park School
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		745,280	702,373	702,267
Locally Raised Funds		98,358	78,300	20,438
Goods and Services Tax (net)		(16,874)	-	19,613
Payments to Employees		(467,430)	(394,592)	(475,718)
Payments to Suppliers		(267,795)	(359,878)	(280,722)
Interest Paid		(3,220)	(2,600)	(2,665)
Interest Received		8,868	4,500	5,525
Net cash from/(to) Operating Activities		97,187	28,103	(11,262)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(10,055)	(1,750)	(17,517)
Purchase of Investments		-	-	(75,000)
Proceeds from Sale of Investments		50,000	-	-
Net cash from/(to) Investing Activities		39,945	(1,750)	(92,517)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,229	-	-
Finance Lease Payments		(15,570)	-	(4,794)
Funds Administered on Behalf of Other Parties		(94,847)	-	93,119
Net cash (to)/from Financing Activities		(99,188)	-	88,325
Net increase/(decrease) in cash and cash equivalents		37,944	26,353	(15,454)
Cash and cash equivalents at the beginning of the year	7	70,565	70,565	86,019
Cash and cash equivalents at the end of the year	7	108,509	96,918	70,565

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.

Bathgate Park School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Bathgate Park 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.

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 \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

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 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.

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 not trivial.

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 10–75 years Furniture and equipment 10–15 years Information and communication technology 4–5 years 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.

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	783,454	691,381	827,865
Teachers' Salaries Grants	990,292	975,325	1,049,649
Use of Land and Buildings Grants	327,488	310,665	310,665
Ka Ora, Ka Aho - Healthy School Lunches Programme	154,777	153,233	153,233
Attendance Services Grants	5,000	5,000	-
Other Government Grants	24,568	13,700	60,521
	2,285,579	2,149,304	2,401,933

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	9,957	33,000	9,190
Fees for Extra Curricular Activities	407	4,700	-
Trading	2,264	3,600	3,087
Fundraising and Community Grants	11,462	8,000	5,758
Other Revenue	22,571	25,000	48,460
Transport Revenue	2,224	4,000	4,079
	48,885	78,300	70,574
Expenses			
Extra Curricular Activities Costs	1,214	2,300	1,446
Trading	3,853	3,400	3,181
Fundraising and Community Grant Costs	914	500	1,338
Other Locally Raised Funds Expenditure	91	13,500	831
Transport (Local)	2,285	4,300	4,357
	8,357	24,000	11,153
Surplus for the year/locally raised funds	40,528	54,300	59,421

4. Learning Resources

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	50,895	71,400	46,579
Information and Communication Technology	6,382	7,500	7,511
Employee Benefits - Salaries	1,377,673	1,295,125	1,645,867
Other Learning Resources	13,021	1,050	129
Staff Development	620	15,800	4,378
Depreciation	28,423	31,000	24,157
	1,476,965	1,421,875	1,728,621

5. Administration

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Audit Fees	8,907	6,000	5,667
Board Fees and Expenses	1,020	13,000	12,776
Intervention Costs	37,468	-	-
Operating Leases	172	11,200	6,621
Ka Ora, Ka Ake - Healthy School Lunches Programme	154,777	153,233	153,233
Other Administration Expenses	26,544	21,600	27,105
Employee Benefits - Salaries	56,520	58,500	62,314
Insurance	6,198	6,500	6,234
Service Providers, Contractors and Consultancy	8,129	6,500	5,805
	<u>299,735</u>	<u>276,533</u>	<u>279,755</u>

6. Property

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Consultancy and Contract Services	49,209	57,000	56,119
Cyclical Maintenance	36,478	31,202	31,202
Adjustment to the Provision: Other Adjustments	(41,888)	-	4,903
Heat, Light and Water	41,420	35,000	35,391
Rates	11,644	11,500	11,111
Repairs and Maintenance	14,200	9,000	6,344
Use of Land and Buildings	327,488	310,665	310,665
Other Property Expenses	17,434	35,828	36,529
Employee Benefits - Salaries	27,991	24,000	24,834
	<u>483,076</u>	<u>514,195</u>	<u>517,098</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	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Bank Accounts	108,509	96,918	70,565
Cash and Cash Equivalents for Statement of Cash Flows	<u>108,509</u>	<u>96,918</u>	<u>70,565</u>

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

Of the \$108,509 Cash and Cash Equivalents, \$4,726 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$108,509 Cash and Cash Equivalents, \$6,332 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$108,509 Cash and Cash Equivalents, \$1,036 of Other Revenue In Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	7,583	58,960	58,960
Receivables from the Ministry of Education	3,257	8,207	8,207
Interest Receivable	346	1,206	1,206
Teacher Salaries Grant Receivable	82,198	73,679	73,679
	<u>93,384</u>	<u>142,052</u>	<u>142,052</u>
Receivables from Exchange Transactions	7,929	60,166	60,166
Receivables from Non-Exchange Transactions	85,455	81,886	81,886
	<u>93,384</u>	<u>142,052</u>	<u>142,052</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	180	360	360
	<u>180</u>	<u>360</u>	<u>360</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	25,000	75,000	75,000
Total Investments	<u>25,000</u>	<u>75,000</u>	<u>75,000</u>

11. Property, Plant and Equipment

	Opening Balances	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	13,849	-	-	-	(1,021)	12,828
Furniture and Equipment	34,823	7,465	-	-	(8,177)	34,111
Information and Communication Technology	5,653	2,388	-	-	(2,094)	5,947
Leased Assets	10,596	32,970	-	-	(16,842)	26,724
Library Resources	1,033	1,853	-	-	(289)	2,597
Balance at 31 December 2024	<u>65,954</u>	<u>44,676</u>	<u>-</u>	<u>-</u>	<u>(28,423)</u>	<u>82,207</u>

The net carrying value of furniture and equipment held under a finance lease is \$26,724 (2023: \$10,596)

Restrictions

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	63,133	(50,305)	12,828	63,133	(49,284)	13,849
Furniture and Equipment	401,028	(366,917)	34,111	393,563	(358,740)	34,823
Information and Communication Technology	99,197	(93,250)	5,947	96,809	(91,156)	5,653
Leased Assets	79,638	(52,914)	26,724	55,820	(45,224)	10,596
Library Resources	87,064	(84,467)	2,597	85,210	(84,177)	1,033
Balance at 31 December	<u>730,060</u>	<u>(647,853)</u>	<u>82,207</u>	<u>694,535</u>	<u>(628,581)</u>	<u>65,954</u>

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	25,817	21,504	21,504
Accruals	32,757	12,212	12,212
Banking Staffing Overuse	-	7,708	7,708
Employee Entitlements - Salaries	89,418	98,373	98,373
Employee Entitlements - Leave Accrual	10,331	8,497	8,497
	<u>159,323</u>	<u>148,294</u>	<u>148,294</u>
Payables for Exchange Transactions	<u>159,323</u>	<u>148,294</u>	<u>148,294</u>
	<u>159,323</u>	<u>148,294</u>	<u>148,294</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,332	9,868	9,868
Other Revenue in Advance	1,035	1,289	1,289
	<u>7,368</u>	<u>11,157</u>	<u>11,157</u>

14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	216,398	216,398	207,243
Increase to the Provision During the Year	36,478	31,202	31,202
Other Adjustments	(41,888)	-	4,903
Use of the Provision During the Year	(26,350)	(27,000)	(26,950)
Provision at the End of the Year	<u>184,638</u>	<u>220,600</u>	<u>216,398</u>
Cyclical Maintenance - Current	43,043	120,524	92,895
Cyclical Maintenance - Non-current	141,595	100,075	123,503
	<u>184,638</u>	<u>220,600</u>	<u>216,398</u>

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.

15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	19,534	10,841	10,841
Later than One Year and no Later than Five Years	13,322	7,394	7,394
Future Finance Charges	(2,488)	(1,389)	(1,389)
	<u>30,368</u>	<u>16,846</u>	<u>16,846</u>
Represented by:			
Finance lease liability - Current	17,700	9,784	9,784
Finance lease liability - Non-current	12,668	7,062	7,062
	<u>30,368</u>	<u>16,846</u>	<u>16,846</u>

16. Funds Held for Capital Works Projects

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

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Technology Area Remodel - 216574	(24,029)	-	-	-	(24,029)
SIP Storage Area Project -230261	(16,861)	16,934	(73)	-	-
AMS Double Glazing Upgrades Project -234251	(7,130)	7,130	-	-	-
LED Lighting Upgrades Project -240434	1,938	(1,938)	-	-	-
CCTV Upgrades Project -234254	(480)	480	-	-	-
Bathroom Upgrades Project -234250	124,810	-	(129,750)	-	(4,940)
Boiler Switchboard Repairs Project -245526	(7,123)	9,933	(2,810)	-	-
Block 2: Roof Leak (Insurance) Project -212682	(2,876)	2,876	-	-	-
1,3&5: Heavy Rain & Wind Damage #246938	-	17,858	(17,682)	-	176
Rationalisation Site: Stage 1, Condition Assessment Project # 248694	-	8,950	(8,950)	-	-
Totals	-	68,249	(159,265)	-	(28,793)

Represented by:

Funds Held on Behalf of the Ministry of Education	176
Funds Receivable from the Ministry of Education	(28,969)

2023	Opening Balances	Receipts from MoE	Payments	Transfers	Closing Balances
	\$	\$	\$	\$	\$
Technology Area Remodel - 216574	(6,564)	-	(21,496)	4,031	(24,029)
SIP Storage Area Project -230261	(26,178)	-	(14,721)	24,038	(16,861)
AMS: 2 & 3: Replace Floor Coverings - 234252	(1,800)	1,800	-	-	-
Heat Pump Project - 234253	(7,158)	-	(105)	7,263	-
AMS Double Glazing Upgrades Project -234251	16,830	-	-	(23,960)	(7,130)
LED Lighting Upgrades Project -240434	-	24,849	(22,911)	-	1,938
CCTV Upgrades Project -234254	-	4,320	(4,800)	-	(480)
Bathroom Upgrades Project -234250	-	134,935	(10,125)	-	124,810
Boiler Switchboard Repairs Project -245526	-	-	(7,123)	-	(7,123)
Block 2: Roof Leak (Insurance) Project -212682	-	-	(2,876)	-	(2,876)
Totals	(24,870)	165,904	(84,157)	11,372	68,249

Represented by:

Funds Held on Behalf of the Ministry of Education	126,748
Funds Receivable from the Ministry of Education	(58,499)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include Commissioner, Principal, Deputy and Assistant Principals.

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	855	3,575
Leadership Team		
Remuneration	359,688	357,962
Full-time equivalent members	3.00	2.25
Total key management personnel remuneration	370,543	361,537

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	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
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	3.00	2.00
110 - 120	-	1.00
	3.00	3.00

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

19. 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 the number of persons to whom all or part of that total was payable was as follows:

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

20. 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 Settlements 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.

21. Commitments

(a) Capital Commitments

At 31 December 2024 the Board had capital commitments of \$115,918 (2023: \$164,157).

Contract Name	2024 Capital Commitments
	\$
Technology Area Remodel Project #216574	89,555
Bathroom Upgrades Project #234250	18,053
1,3&5: Heavy Rain & Wind Damage #246938	2,160
Rationalisation Site: Stage 1, Condition Assessment Project # 248694	6,150
Total	115,918

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	108,509	96,918	70,565
Receivables	93,384	142,052	142,052
Investments - Term Deposits	25,000	75,000	75,000
Total Financial assets measured at amortised cost	226,893	313,970	287,617

Financial liabilities measured at amortised cost

Payables	159,323	148,294	148,294
Finance Leases	30,368	16,846	16,846
Total Financial liabilities measured at amortised Cost	189,691	165,140	165,140

23. Events After Balance Date

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

24. Comparatives

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

25. Working Capital and Equity Deficit

The School has experienced financial difficulties and has an equity deficit of \$(32,448). The financial difficulties have arisen mainly because the School has incurred a deficit in prior years. The School is managing this by tighter budgetary control to reduce future deficits. These financial statements are prepared on a going concern basis. The going concern assumption is dependant on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.



TO THE READERS OF BATHGATE PARK SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Bathgate Park School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, 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 3 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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 Commissioner 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 Commissioner for the financial statements

The Commissioner 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 Commissioner 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 Commissioner is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Commissioner 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 Commissioner'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 Commissioner.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Commissioner 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 Commissioner 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 Commissioner is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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



Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand