



# Browns Bay School

EFFORT BRINGS REWARD

# 2025 ANNUAL REPORT



# **BROWNS BAY SCHOOL**

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# Browns Bay School Board of Trustees

## Presiding Member's Report 2025

Dear Browns Bay School Family and Friends,

On behalf of the Board of Trustees I wish you a warm welcome to returning and new families to 2026 at Browns Bay School. Whether you have been a part of the Browns Bay School community for many years, or a joining us for the first time, we are delighted you have joined us and we look forward to another amazing year ahead.

### **A New Board**

In September 2025, we held our triennial School Board elections, welcoming four new parent representatives alongside myself as a returning member, plus a new teacher representative. The Board is energised, fresh and away to a great start reviewing the 3-Year Strategic plan, and I am confident in our collective commitment to supporting the school's continued success.

I would also like to take this opportunity to sincerely thank the outgoing Board members for their dedication and service over the past three years. Their tenure was one of real significance for our school, specifically the careful and thoughtful work put into recruiting Teresa Burn as our Principal. This appointment has proven to be an outstanding one, we are extremely fortunate to have Teresa at the helm, and the school community owes these members a genuine debt of gratitude.

### **Reflecting on 2025**

The Board met nine times throughout the past year working through a full agenda of governance, policy and planning. It was a major year of growth and progress for Browns Bay School with much to be proud of. Some of our achievements are:

- Teresa completed her first full year as Principal. She has brought warmth, vision and great leadership to the role, building on the trust she had established with staff and students in 2024.
- There has been significant investment in the facilities around the school including a major roofing project as part of our 5-year plan. We are also thrilled to see the installation of the new artificial turf, which was made possible by the fantastic fundraising efforts of the Friends of the School (FOTS) and the wider community. Thank you to everyone who contributed their time, energy and generosity to make it a reality.
- The Year 5 and 6 students produced one of the highlights of the year with the school production. An amazing feat that is only possible with the dedicated hard work of the staff involved.

### **Student Achievement**

Most importantly, what we as the Board are seeing with the leadership provided not only by Teresa, but the wider senior leadership and team leaders, are the excellent outcomes achieved by our students. Our staff have worked incredibly hard to get up to speed with the refreshed national curriculum in mathematics, and the results are incredibly promising in these early days. It is deeply encouraging to see our learners thriving, and a true testament to the passion, professionalism and dedication of the staff at Browns Bay School.

### **Looking Ahead**

As we move further into 2026, the Board remains firmly focussed on its core purpose: ensuring Browns Bay School is a place where every child feels safe, valued, and inspired to learn. We look forward to continuing to work alongside our principal, staff and wider community to achieve that goal.

I encourage any families with questions, ideas, or feedback to read out to the Board. We exist to serve this wonderful community, and we value your voice.

Ngā mihi nui

Michael Corbett  
Presiding Member, Board of Trustees Browns Bay School

# Browns Bay School Principals Report 2025

2025 was my first full year as principal of Browns Bay School. There were many highlights to the year including inducting new teachers to the school, growing our kapa haka programme, sharing our production "Good in the Hood" and celebrating 40 years of service for three members of staff.

During the year we refreshed our school vision "Building Leaders and Learners." The vision has proved to be enduring, but curriculum and environmental changes meant that some aspects of the contexts were no longer relevant. We are looking forward to sharing the vision with the community and bringing the refreshed vision to life in 2026.

The overarching school motto "Effort Brings Reward" is celebrated through whole school assemblies celebrating achievement, progress and the school values of Manaakitanga, Tu Rangatira, Takohanga and Whai Whakaaro (Respect, Personal Excellence, Taking Responsibility, Inquiring Minds). The motto, vision and values are all brought to life with daily conversations and our Awhi programme which has its roots in the positive behaviour for learning philosophy.

## Student Achievement Data

As the table below shows, the school continues to have a high number of students achieving at or above the expected level for their year. This has continued despite the changes to the curriculum. This reflects the hard work that teachers have put into keeping up with changes to the curriculum and their ongoing high expectations of students. The introduction of the Writer's Toolbox across the school has supported increased alignment, student engagement and achievement.

*The table below shows the students working at or above expected levels in each year group.*

	Maths	Reading	Writing
Year 1	95%		
Year 2	82%	86%	
Year 3	80%	75%	65%
Year 4	87%	75%	87%
Year 5	89%	73%	88%
Year 6	89%		81%

The achievement data is based on ongoing changes to the curriculum and new skills that teachers and students have had to respond to. As such, the data is not comparable to data in 2024.

## Curriculum

The school has supported teachers to respond to curriculum changes in 2025. Teachers have responded positively to the clarity provided in the new curriculums and have worked hard to stay on top of changes. This work will continue through 2026 as we respond to more changes as they are released.

The school continues to value outdoor education. Children from year 4 take part in camps, and the junior school outdoor education days prepare students with managed risk taking and taking on new challenges. Waterwise remains a valuable programme and the school continues to commit to weekly sessions in terms 1 and 4, relying heavily on volunteers who do not have children at school. Our children benefit hugely from an extended volunteer network.

## Kahui Ako

Browns Bay has been part of the Mid Bays Kāhui Ako. Schools have valued the work of the across school and within school leaders and are seeking ways to continue the work that has supported curriculum changes, high quality teaching and high achievement.

## Property

The first of the 5YA projects was completed with the roof replacement on rooms 1-7. Unfortunately as the board is managing the considerable price increases, additional roof replacements have been delayed while more funds are applied for. This project is not yet critical.

The painting through the summer holidays has improved the learning environment for students. A reorganisation of the school has also contributed to students learning in our best classrooms.

It is a long term aim of the school to replace the middle school playground and we hope to begin work on this through 2026.

## Personnel

In 2025, three new teachers joined the school. The school delivered a strong induction programme and the teachers were supported formally and informally from the wider staff.

The teaching and support teams have remained stable through 2025 and into 2026. The school continues to have a strong network of teachers who enjoy being part of the wider teaching team in a part-time or fixed term capacity. These teachers have supported the school to fill positions for parental leave and roll growth. This is incredibly valuable when qualified teachers with New Zealand training or experience are difficult to find.

## Community

The Friends of the School (FOTs) continue to work incredibly hard to support the school. The major fundraising Mathathon raised over \$20 000. As well as being fundraising events, Jingle and sausage sizzles add to the rich school experiences and create great memories for children. The team also held a parent fundraising evening which was a huge success and engaged some new families to the school.

The FOT's leadership group are a small team and I would like to thank them for their hard work and commitment to the school. All of the children benefit from their hard work and energy. Thank you team.

**Board of Trustees**

In the 2025 board elections, only 1 existing member chose to re-stand and was successful in being elected. Michael Corbett was elected as presiding member for the remainder of 2025 and was supported by new members with a wide range of skills.

In 2026 we are looking forward to implementing new curriculum changes which support our learners to be successful. We look forward to sharing their successes with our new learning management system.



# Browns Bay School Annual Plan and Analysis of Variance 2025

Curriculum		
<p>To develop policy and plans to meet the requirements of the Refreshed Curriculum, including an investigation into a balanced curriculum delivery to ensure there is a focus on all curriculum with emphasis on Literacy and Numeracy.</p>		
<p><b>Annual Goals</b></p> <ul style="list-style-type: none"> <li>• Work collaboratively to respond to progress and achievement data by reviewing and improving teaching practices</li> <li>• Have greater visibility of practices that affect progress and achievement so review and improvement are constant</li> <li>• A focussed approach to change so all leaders are engaged with leading organisational change</li> <li>• A staff wide understanding of how collaboration can continually drive change and improvement in practice</li> </ul>		
<p><b>What we will see / Actions</b></p> <p>Shared understandings and agreed practices that informs a coherent pathway for learners across the school.</p> <ul style="list-style-type: none"> <li>• Staff meetings and teacher only days, unpacking and understanding the maths and English curriculums.</li> <li>• Leaders evaluating the implementation in classrooms and identifying next steps</li> </ul> <p>Teachers using Dibels as the main assessment tool for reading and using the data to support and extend</p> <ul style="list-style-type: none"> <li>• Support for staff to understand implementation of the test, analyse the data and respond to the analysis</li> </ul> <p>Implementation of the Writers Toolbox Resources to support a coherent pathway for learning that reflects the science of learning.</p> <ul style="list-style-type: none"> <li>• Develop framework for implementation.</li> <li>• Grow the leadership capacity of a literacy team.</li> <li>• Resource the teachers with the equipment needed for implementation</li> <li>• Give feedback to teachers on implementation</li> </ul> <p>Teachers improving their teaching practice through a coaching and mentoring cycle</p> <ul style="list-style-type: none"> <li>• Develop and implement an induction plan for new staff.</li> <li>• All staff to receive PLD in coaching and being coached.</li> <li>• Teachers working in coaching groups to identify and evaluate goals related to their own practice.</li> <li>• Redesign of the PGC.</li> </ul> <p>Regular review meetings with teams and leaders</p> <ul style="list-style-type: none"> <li>• Restructure of the leadership teams.</li> <li>• Restructure of release times and meeting times.</li> </ul> <p>Teachers and leaders working in a coaching framework to improve teacher practice</p> <ul style="list-style-type: none"> <li>• Teacher PLD - the purpose of coaching and being an effective coach.</li> <li>• A framework established.</li> <li>• Teachers using coaching to inform their PGC and improve practice</li> </ul>		
<p>Term 1</p>	<p>Who</p>	<p>Review</p>

Evaluating teacher practice in maths	Jo / Deb	<p>Planning shows that teachers are beginning to respond to teaching new content. Jo has strengthened the team overviews through term 1 and continued this work as we move into term 2.</p> <p>Jo has continued to manage the implementation of the changes in maths to maintain alignment across the teams. This has meant that teachers did not have access to workbooks and the Oxford platform in the first part of the term, but are now using the resources with understanding. This is informing planning across the school. The teacher only day in term 2 is currently reserved for maths and we will plan next steps as a leadership team.</p>
Teacher only day - implementing next steps - maths	Jo	<p>At the teacher's only day the focus was understanding how the Mid Bays scope and sequence and Oxford resources can be used to support the implementation of the curriculum. The ASLs presented a clear message that was in alignment with our school work. Some of the messaging reinforced what we had covered at the end of last year before new content was introduced.</p> <p>Teachers completed mid term planning for term 2 and further in some cases. We have an agreed Browns Bay Way for Maths ready for publication on the staff hub before the end of term 1. This will need ongoing refinement as we implement the changes.</p>
Teachers to attend Writers Toolbox conference	Tanya	Two new leaders in the literacy team have attended a day course learning how to implement the sentence trains.
Scope and Sequence for English written to align NZC, Liz Kane's work and The Writer's Toolbox	Tanya / Literacy Team	Tanya has aligned the scope and sequence with practices and programmes that are currently in place. It has made it clear to year group leaders how to meet the content in the new curriculum.
Design and populate BBS Way Landing page	SLT / Cherie	Cherie has created the page and this automatically opens when teachers login to google. We have an agreed process for Cherie managing the page so it remains clear and concise.
Induction meetings for new staff (ongoing as needed)	Tanya	<p><b>30th February</b></p> <p>Tanya adopted a coaching approach to the sessions and observed how productive it was to work as a group. Tanya has developed a format for the teachers to track their own progress and will meet again in week 3 when other teachers are continuing their coaching.</p> <p>Tanya was mindful of the amount that the teachers have to learn and a timeframe for completing the process was discussed. We are expecting that it will take the majority of the year to provide good support.</p> <p><b>31st March</b></p> <p>Tanya continues to work with the group. The teachers have appreciated the sessions and they are just about frequent enough for Tanya to be responsive and continue to develop the programme. Parent / teacher conferences are an example of something that was missing but she was able to respond to. The sessions have helped to deliver consistent school wide messaging.</p> <p>New staff will continue to work through the induction programme in term 2 and it is our current expectation that they will not join coaching groups for the remainder of the year.</p>
Coaching PLD - Jo Robson following by 3 coaching sessions in groups of 3	SLT	<p><b>30th February</b></p> <p>From an SLT perspective Jo's session met the brief. She introduced the skills and dispositions within a broad framework, but has left us to develop our own model. Anecdotally, at the end of the session lots of experienced teachers indicated that their knowledge levels stayed the same. This may be the case, but the quality of the questions and first coaching sessions suggests that it was still very worthwhile.</p> <p><a href="#">Feedback from teachers</a> can be found here.</p> <p><b>31st March</b></p> <p>Most teachers have engaged with three coaching sessions through the term, and have shared a summary. They have also had the opportunity to offer <a href="#">further feedback</a> after the second session. At the final meeting teachers were asked to share a summary of the work this term with the principal. As well as coaching sessions a small part of the meeting was put aside to</p>

		<p>continue to develop coaching skills; ensuring that the goal is focussed on specific outcomes and using the 'what else' prompt to ensure teachers can clearly articulate 'what good looks like.'</p> <p>The summaries are very varied. There are a small number of teachers who do not show any signs of having changed their practice. Their goals are not aligned with the science of learning and observations suggest that they have not introduced anything new into their practice.</p> <p>Most teachers have chosen a goal that aligns with the science of learning. Some have strong evidence to show they have made an impact on progress and achievement. While all teachers have evidence there is a focus in some cases of 'proving they did the thing' rather than focussing on achievement.</p> <p>Moving into term 2, building the coaching around the implementation of changes to writing is a way that we can align the PLD and ensure that teachers are focussed on the science of learning. I think it will be helpful to have 'what good looks like' unpacked in significant detail and researched linked so that teachers align their goal with this.</p>
Redesign of PGC	Jo / Teresa	<p>30th January All experienced teachers have a draft PGC format completed with their first coaching goal. 1 teacher was absent and has not had the coaching session. A plan is in place for updating the training. The PGC form was helpful for introducing teachers to a framework for coaching. The questions seemed to help those who were coaching to ask good questions and supported thoughtful responses. Feedback from teachers at the next coaching session should inform refining that moving forward.</p> <p>31st March See above</p>
Teacher only days and staff meetings on using the Dibels assessment tool	Tanya	<p>30th January The Dibels assessment appeared to be well received by teachers at the training. Rachel and Tanya did a great job of introducing the thinking behind the changes and staff seemed frustrated by the previous systems and ready for change. <a href="#">Feedback on the PLD is here.</a></p> <p>20th February At the optional staff meeting for teachers there was a catch up session for one teacher who was absent on the day. Senior leaders have made time to observe teachers administering the tests to understand the process better.</p> <p>31st March Dibels data is being used to inform planning and support groups for term 2. A number of things have arisen from the data. The two most significant are that some of our ESOL students who are attending the P1 ELIP class are achieving well according to Dibels. The second is that our current practice is to report on structured literacy as a whole. The Dibels results showed that when children were tested on reading only the data looked quite different and that teachers need to respond to this in teaching in term 2.</p>
Team leader meetings (0-3) (4-6)	Jo / Liz / Teresa Jo / Tanya / Teresa	<p>We have had positive feedback from team leaders. There is evidence from minutes and discussion that all teams are talking more about teaching and learning and that we are seeing increasing alignment across the school.</p> <p>The meetings do not always have a natural flow as the wider leadership team sometimes meet in between and it is difficult to make decisions with everyone having had the same amount of information. A recommended change for term 2 is that we cut the wider leadership meetings to every three weeks, following the individual team meetings.</p> <p>As a result of the team meetings we have been able to support two team leaders in more depth. Both team leaders have worked with Jo Robson on establishing group norms for their teams. One whole team has worked with Jo and a plan for working together more collaboratively has been established.</p> <p>By this point we hoped that team leaders would have set an individual leadership goal, but this has not been achieved. A restructure of the meetings should make more time for this.</p>

Term 2			
Evaluating and responding to teacher practice in maths	Jo / Deb / Teresa	Engaging Deb with evaluating and responding to teacher practice is difficult as it would require further time for her to be released for observations. This would be disruptive to her class. During the first three weeks of term we planned to conduct observations before moving onto writing. I have re-evaluated this and am committing to more maths observations. Coaching is allowing us to monitor progress in writing and some emerging themes from the maths observations warrant further investigation.	
Staff meetings - unpacking the 12 sentence types and using the sentence trains.	Tanya / Literacy Team	27th June Staff meetings and feedback show that there has been a positive response to using the resources. There are aspects that are more difficult than anticipated but teachers see potential in using the resources for bringing alignment across the school. Support for teachers through coaching meetings is helping to maintain momentum and gives teachers support from their colleagues.	
Mid year data review; end of 2024 / mid 2025 / PATs / ELLPs / SL testing / Dibels and using other assessment tools to triangulate if necessary	SLT	Our year data is linked here. The information is being used to update learning support interventions and the "Browns Bay Way" for teaching English and Maths. Ongoing changes to the curriculum are making it difficult to respond.	
Update BBS Way landing page	SLT / Cherie	Items for the landing page are being sent to the teacher responsible and the page is being populated.	
Team leader meetings (0-3) (4-6)	Jo / Liz / Teresa Jo / Tanya / Teresa	Minutes from team leader meetings show that more time is being spent on teaching and learning. The meetings also show a disconnect between the understanding of people at the meetings about their role. A focus on role clarity moving forward will be important.	
Evaluate alternative SMS	Jo / Teresa	31st March During term 1 we made some progress on this because of some offers being made to the school from Hero. Liz and Tanya attended an introductory seminar, Teresa and Cherie visited a school to discuss the transition from a tech perspective, Jo and Teresa visited a school who transitioned this year and the office team have attended an online session and are following this up with a visit to a local school. Term 2 We have made the decision to move to Hero in 2026 and have signed the contract. Teresa and the SLT are working on a transition plan that will for part of the strategic plan for 2026-2028.	
Term 3			
Staff meetings establishing good practice in implementing the Writer's Toolbox related to the science of learning		Teachers responded positively to being asked to analyse a recording of their teaching. An important part of the process was first analysing a recording by the principal. Coaching journals show many teachers being highly reflective and taking actions to implement the teaching requirements of the new curriculum.	
Update BBS Way landing page		Items for the landing page are being sent to the teacher responsible and the page is being populated.	
Team leader meetings (0-3) (4-6)	Jo / Liz / Teresa Jo / Tanya / Teresa	All team leaders have been supported in their role with PLD from an external provider. This is helping leaders to have greater clarity about the dispositions needed of a leader and will support ongoing work to bring role clarity.	

Term 4			
End of year data review, end of 2024 / mid 2025 / PATs / ELLPs / SL testing / Dibels and using other assessment tools to triangulate if necessary	SLT		Data is linked here.
Observations and feedback on implementation of English curriculum	SLT		This work was deferred because of curriculum changes.
Team leader meetings (0-3) (4-6)	Jo / Liz / Teresa Jo / Tanya / Teresa		Further PLD has begun to bring clarity to the team leader role. Further PLD is planned for leadership days at the start of 2026.

<p><b>Community</b></p> <p>To develop a strong engaged school community with stakeholders aware of the changes in education and students learning key values and having success at school</p>
<p><b>Primary Objectives</b> Every student at the school is able to attain their highest possible standard in educational achievement Links to Education Requirements Ministry of Education revised curriculum implementation framework</p>
<p><b>Annual Goals</b></p> <ul style="list-style-type: none"> <li>• Improve communication to engage all stakeholders in more effective ways</li> <li>• For all communication to be sent home in a way that is accessible to all stakeholders</li> <li>• Review reporting to parents to align with curriculum changes</li> <li>• Review alternative SMS providers and (if appropriate) plan for transition to a new platform</li> </ul>
<p><b>What we will see / Actions</b> A communications plan shared with staff and community so everyone understands how communication will be sent / received</p>

<ul style="list-style-type: none"> <li>Parents using the school app for all whole class / year group or class messaging with Hail used as the main tool</li> </ul> <p>Midyear and end of year reporting aligns with the most recent Ministry Guidelines</p> <p>By July a recommendation to the board about the best SMS to meet the needs of the school and community, with a transition plan if required</p>		
Term 1	Who	Review
Update of the school website so information and signing up for sports teams is easily accessible to parents	Cherie	Cherie has updated photographs and begun a reorganisation of pages under a new framework. We are working towards the first introduction to the school. Reformatting our school newsletters and using the @school app will help parents to find information they need on a day to day basis more effective.
All team newsletters and communications to be published through Hail	Teresa	We built towards this in term 1 with some teams being more ready than others. Some teams continued to use SeeSaw but it has been explained to parents that they should not communicate through SeeSaw to teachers. New processes have made it more visible that mistakes have been sent to parents but tight processes are now ensuring that information is accurate and relevant.
Training for Hail for all staff who would like to self publish	Teresa	Complete
Parents signed up for Spotlight App - communications going home via the App and using 2024 processes	All staff / Heidi / Teresa	Strategies have been put in place including explanations at Meet the Teacher sessions, follow up in weekly newsletters, special newsletters, ongoing support through a google form and the offer of face to face support.
Review reporting recommendations and plan for mid-year / end of year changes	SLT	Planning for changes to reporting is still a work in progress. A lack of clarity from the Ministry about testing requirements and recommended processes is making timely decisions impossible. We have a plan in place for assessing and reporting mid-year - reports will not change and progress against the old criteria will remain. This will make it easier for parents to understand progress.
Term 2	Who	Review
Collect data on approved SMS providers contact users	Teresa / Jo	A review including SLT and in consultation with the administration team, we have decided to move to Hero. Deciding factors were ease of use, flexibility within the system and assurance that a high quality product will be delivered.
Review requirements develop a brief for the school;	SLT / Sue / Tammy / Team leaders	<ul style="list-style-type: none"> <li>Reporting to parents</li> <li>Internal reporting learning and behaviour</li> <li>Finance</li> <li>Communication</li> <li>Finance</li> <li>Library</li> <li>Absences</li> </ul>

Meet providers to evaluate against brief			
Term 3	Who	Review	
Report to the board on recommendations	Teresa	Work has been ongoing through the term. This can be evidenced in team minutes. Teachers were informed at the end of the term so that teachers can start by taking the roll in term 4 and transitions for new students in 2026 can be aligned with the new platform.	
Report to wider leadership team and teachers	Teresa		
Develop a transition plan if needed			
Term 4	Who	Review	
Plan for / begin transition		Transition plan in place.	

## TE TIRITIO WAITANGI

### To have a strong understanding of Te Tiriti o Waitangi with Māori ako learning as Maori

<b>Primary Objectives</b> Every student at the school is able to attain their highest possible standard in educational achievement Links to Education Requirements Ministry of Education revised curriculum implementation framework	
<b>Annual Goals</b> <ul style="list-style-type: none"> <li>To re-engage Māori whanau with educational goals</li> <li>To increase the amount of te reo spoken at school</li> </ul>	
<b>What we will see</b>	<b>Measures</b>
Termly whānau hui with increased participation and leadership from whānau	Termly meeting did not have sufficient participation to continue.
School leadership responding to feedback from whānau hui	Teresa spent some time engaging with whānau who have been supporters in the past to try and reframe engagement moving forward. This has resulted in beginning a partnership with Te Herenga Waka o Crewa and exploring other links within the community.

An established relationship with Te Herenga Waka o Orewa	Teresa	Our school wide Kāpa Haka group has been well received by the community. It has begun to give students a place to connect within school and for them to feel proud of their place in our school in leading school events.  We have re-structured the classroom release time in 2026 to bring greater connection between language and concepts taught in lessons and classroom expectations. We have also brought broader language skills to the programme in specialist lessons.
Māori students being involved with and leading in the leadership of tikanga	Teresa	

## Attendance

<p><b>Primary Objectives</b> Every student at the school is able to attain their highest possible standard in educational achievement Increase the number of students attending school for 80% of the time Links to Education Requirements Increasing school attendance</p>		
<p><b>Annual Goals</b> An attendance target for 2025 is an addition to our strategic and annual planning, in response to national targets. As a school we have fallen below the national target, with our data showing that 70% of students attended school for 90% of the time in 2024. Of the students who attended school for less than 90%, the majority of absences are explained. For the most part these are explained by the need to travel to visit family, support family who are overseas or travel for other reasons. We have a small number of students who have unexplained absences and process are in place for these students. These will be reviewed and further actions taken if necessary.</p>		
<b>What we will see</b>	<b>Who</b>	<b>Measures</b>
Attendance review as a weekly part of SLT meetings, tracking all students who fall below 80%	Teresa	In term 4 of 2025 77% of students attended regularly. This was an increase of 3% on the previous year. In 2024, regular attendance was at 74%. This increased to 76%.
Contact made with parents when attendance falls below 80%	Teresa (SLT)	The school has reviewed our policies and practices and has a revised attendance plan in place for 2026.
Ongoing communication with parents making them aware of expectations and the importance of regular attendance	Teresa	
Engagement with attendance services	Teresa (SLT)	

## KIWISPORT 2025

In recent years schools have been provided with Kiwisport funding as part of their Operational Grant. The purpose of this fund is to facilitate improved opportunities for students to be involved in physical activity.

The school has continued to use this funding to supplement the appointment of a sports administrator to work alongside our sports co-ordinator.

As a result of this extra support we have been able to offer enhanced opportunities for our students to be involved in a wide range of physical activities. Funds received in 2025 were \$10,169.72

# Employ Policy Compliance Statement

The School Board has continued to prioritise their responsibilities as a good employer. In addition to board meetings the presiding member and the principal meet regularly to discuss any issues that have arisen between meetings. The presiding member is always available to the principal for support.

The board, through delegation to the principal has operated an employment policy that complies with the principle of being a good employer, The policy (including the equal employment opportunities programme) is available to staff.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We fulfil our commitments to our EEO processes
How do you practise impartial selection of suitably qualified persons for appointment?	We follow our appointments procedures which have clear timelines and checkpoints.
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education Service?	We regularly engaged with staff, students and whānau with respect to deepening our commitment to Tiriti Centric practices and what that means in real terms for Māori as part of their lived experiences within our organisation.
How have you enhanced the abilities of individual employees?	Ongoing professional learning opportunities for all staff and a commitment to caring for wellbeing through our core values and access to support programmes.

How are you recognising the employment requirements of women?	We hold all employees in high regard and foster positive open relationships based upon trust. We cater for individual needs and are responsive to employee Circumstances through a well being lens.
How are you recognising the employment requirements of persons with disabilities?	We hold all employees in high regard and foster positive open relationships based upon trust. We cater for individual needs and are responsive to employee circumstances

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

**Browns Bay School**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>Ministry Number:</b>	1237
<b>Principal:</b>	Teresa Burn
<b>School Address:</b>	Masterton Road, Rothesay Bay, Auckland
<b>School Postal Address:</b>	Masterton Road, Rothesay Bay, Auckland
<b>School Phone:</b>	09 479 4301
<b>School Email:</b>	bbs@brownsbay.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

# Browns Bay School

Annual Financial Statements - For the year ended 31 December 2025

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# **Browns Bay School**

## **Statement of Responsibility**

For the year ended 31 December 2025

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

# Browns Bay School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	6,576,515	5,833,738	6,464,297
Locally Raised Funds	3	577,990	522,500	497,866
Interest		10,605	18,000	27,608
<b>Total Revenue</b>		<u>7,165,110</u>	<u>6,374,238</u>	<u>6,989,771</u>
<b>Expense</b>				
Locally Raised Funds	3	258,926	192,500	231,526
Learning Resources	4	4,723,845	3,948,760	4,434,082
Administration	5	406,524	380,559	424,147
Interest		2,006	3,000	2,988
Property	6	1,856,730	1,867,739	1,983,816
Loss on Disposal of Property, Plant and Equipment		3,885	-	3,703
<b>Total Expense</b>		<u>7,251,916</u>	<u>6,392,558</u>	<u>7,080,262</u>
<b>Net (Deficit) for the year</b>		(86,806)	(18,320)	(90,491)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(86,806)</u>	<u>(18,320)</u>	<u>(90,491)</u>

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

**Browns Bay School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2025

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>	1,984,561	1,984,561	1,994,916
Total comprehensive revenue and expense for the year	(86,806)	(18,320)	(90,491)
Contribution - Furniture and Equipment Grant	-	-	38,441
Contributions from the Ministry of Education	-	-	41,695
<b>Equity at 31 December</b>	1,897,755	1,966,241	1,984,561
Accumulated comprehensive revenue and expense	1,897,755	1,966,241	1,984,561
<b>Equity at 31 December</b>	1,897,755	1,966,241	1,984,561

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.

# Browns Bay School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	438,905	530,678	467,548
Accounts Receivable	8	408,611	393,100	679,683
GST Receivable		10,168	-	-
Prepayments		46,913	85,000	76,042
Investments	9	125,026	150,000	118,946
Funds Receivable for Capital Works Projects	15	31,061	-	702
		<u>1,060,684</u>	<u>1,158,778</u>	<u>1,342,921</u>
<b>Current Liabilities</b>				
GST Payable		-	20,000	29,603
Accounts Payable	11	458,056	428,000	403,162
Revenue Received in Advance	12	104,499	70,000	74,740
Provision for Cyclical Maintenance	13	78,272	62,300	105,510
Finance Lease Liability	14	9,738	22,000	19,832
Funds held for Capital Works Projects	15	20,493	80,000	281,900
		<u>671,058</u>	<u>682,300</u>	<u>914,747</u>
<b>Working Capital Surplus/(Deficit)</b>		389,626	476,478	428,174
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,610,854	1,596,763	1,636,263
		<u>1,610,854</u>	<u>1,596,763</u>	<u>1,636,263</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	80,762	85,000	73,009
Finance Lease Liability	14	21,963	22,000	6,867
		<u>102,725</u>	<u>107,000</u>	<u>79,876</u>
<b>Net Assets</b>		<u>1,897,755</u>	<u>1,966,241</u>	<u>1,984,561</u>
<b>Equity</b>		<u>1,897,755</u>	<u>1,966,241</u>	<u>1,984,561</u>

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

# Browns Bay School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,343,020	1,333,279	1,421,814
Locally Raised Funds		814,941	718,357	304,107
International Students		127,294	100,248	92,009
Goods and Services Tax (net)		(39,771)	(9,603)	17,812
Payments to Employees		(990,966)	(922,672)	(1,069,094)
Payments to Suppliers		(794,053)	(835,833)	(894,643)
Interest Paid		(2,006)	(3,000)	(2,988)
Interest Received		11,285	17,805	27,723
Net cash from/(to) Operating Activities		469,744	398,581	(103,260)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(188,475)	(118,500)	(163,359)
Purchase of Investments		(6,080)	(31,054)	(6,927)
Net cash from/(to) Investing Activities		(194,555)	(149,554)	(170,286)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	38,441
Finance Lease Payments		(12,066)	15,301	(9,723)
Funds Administered on Behalf of Other Parties		(291,766)	(201,198)	140,977
Net cash from/(to) Financing Activities		(303,832)	(185,897)	169,695
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(28,643)</b>	<b>63,130</b>	<b>(103,851)</b>
Cash and cash equivalents at the beginning of the year	7	467,548	467,548	571,399
<b>Cash and cash equivalents at the end of the year</b>	7	<b>438,905</b>	<b>530,678</b>	<b>467,548</b>

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

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

# Browns Bay School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### *Reporting Period*

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

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

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

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

##### *Cyclical maintenance*

The 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 13.

##### *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 10.

# Browns Bay School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### **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 14. Future operating lease commitments are disclosed in note 20.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

# Browns Bay School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### f) Cash and Cash Equivalents

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

### g) Accounts Receivable

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

### h) Inventories

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

### i) Investments

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

### j) Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	10-40 years
Furniture and equipment	5-10 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

# Browns Bay School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### k) Impairment of property, plant, and equipment

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

#### *Non cash generating assets*

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

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

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

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

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

### l) Accounts Payable

Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### m) Employee Entitlements

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### n) Revenue Received in Advance

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

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

### o) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

# **Browns Bay School**

## **Notes to the Financial Statements (cont'd)**

For the year ended 31 December 2025

### **p) Provision for Cyclical Maintenance**

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

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

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

### **q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the surplus or deficit.

### **r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **s) Budget Figures**

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

### **t) 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.

**Browns Bay School**  
**Notes to the Financial Statements (cont'd)**  
For the year ended 31 December 2025

**2. Government Grants**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,337,299	1,338,279	1,428,278
Teachers' Salaries Grants	3,756,359	3,000,000	3,421,508
Use of Land and Buildings Grants	1,466,831	1,493,459	1,607,819
Other Government Grants	16,026	2,000	6,692
	<u>6,576,515</u>	<u>5,833,738</u>	<u>6,464,297</u>

**3. Locally Raised Funds**

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	222,299	206,000	118,304
Fees for Extra Curricular Activities	221,048	162,500	179,624
Trading	10,969	10,500	37,055
Other Revenue	39,127	43,500	41,849
International Student Fees	84,547	100,000	121,034
	<u>577,990</u>	<u>522,500</u>	<u>497,866</u>
<b>Expense</b>			
Extra Curricular Activities Costs	235,654	167,000	188,023
Trading	7,524	10,500	22,357
International Student - Other Expenses	15,748	15,000	21,146
	<u>258,926</u>	<u>192,500</u>	<u>231,526</u>
<b>Surplus / (Deficit) for the year Locally Raised Funds</b>	<u>319,064</u>	<u>330,000</u>	<u>266,340</u>

**4. Learning Resources**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	81,399	93,960	77,479
Information and Communication Technology	38,674	50,000	36,401
Employee Benefits - Salaries	4,347,126	3,560,300	4,082,124
Staff Development	44,958	82,700	44,635
Depreciation	210,000	160,000	191,192
Other Learning Resources	1,688	1,800	2,251
	<u>4,723,845</u>	<u>3,948,760</u>	<u>4,434,082</u>

**Browns Bay School**  
**Notes to the Financial Statements (cont'd)**  
For the year ended 31 December 2025

**5. Administration**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	13,589	7,600	13,134
Board Fees and Expenses	20,020	14,600	16,915
Other Administration Expenses	40,182	48,100	42,015
Employee Benefits - Salaries	274,269	251,700	298,789
Insurance	36,500	39,559	33,941
Service Providers, Contractors and Consultancy	21,964	19,000	19,353
	<u>406,524</u>	<u>380,559</u>	<u>424,147</u>

**6. Property**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	100,300	104,000	100,300
Cyclical Maintenance	29,707	30,000	25,944
Heat, Light and Water	54,990	54,000	51,250
Rates	169	280	82
Repairs and Maintenance	28,411	23,000	34,047
Use of Land and Buildings	1,466,831	1,493,459	1,607,819
Employee Benefits - Salaries	126,463	113,000	121,168
Other Property Expenses	49,859	50,000	43,206
	<u>1,856,730</u>	<u>1,867,739</u>	<u>1,983,816</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**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	438,905	530,678	467,548
Cash and cash equivalents for Statement of Cash Flows	<u>438,905</u>	<u>530,678</u>	<u>467,548</u>

Of the \$438,905 Cash and Cash Equivalents \$124,992 is subject to restrictions for the following reasons:

- \$12,000 of unspent grant 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. This is included in Revenue in Advance in note 12.
- \$92,499 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 12.
- \$20,493 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the School's buildings. See note 15.

**Browns Bay School**  
**Notes to the Financial Statements (cont'd)**  
For the year ended 31 December 2025

**8. Accounts Receivable**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	10,359	51,000	344,845
Interest Receivable	1,225	2,100	1,905
Teacher Salaries Grant Receivable	397,027	340,000	332,933
	<u>408,611</u>	<u>393,100</u>	<u>679,683</u>
Receivables from Exchange Transactions	11,584	53,100	346,750
Receivables from Non-Exchange Transactions	397,027	340,000	332,933
	<u>408,611</u>	<u>393,100</u>	<u>679,683</u>

**9. Investments**

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	125,026	150,000	118,946
Total Investments	<u>125,026</u>	<u>150,000</u>	<u>118,946</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2025</b>						
Buildings	981,705	-	-	-	(36,336)	945,369
Furniture and Equipment	334,655	124,091	(3,657)	-	(73,092)	381,997
Information and Communication Technology	280,762	29,332	-	-	(82,858)	227,236
Leased Assets	16,015	29,394	-	-	(14,144)	31,265
Library Resources	23,126	5,662	(231)	-	(3,570)	24,987
	<u>1,636,263</u>	<u>188,479</u>	<u>(3,888)</u>	<u>-</u>	<u>(210,000)</u>	<u>1,610,854</u>

The net carrying value of furniture and equipment held under a finance lease is \$31,265 (2024: \$16,015)

**Restrictions**

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Buildings	1,513,409	(568,040)	945,369	1,526,464	(544,759)	981,705
Furniture and Equipment	1,138,220	(756,223)	381,997	1,056,680	(722,025)	334,655
Information and Communication Technology	474,722	(247,486)	227,236	471,220	(190,458)	280,762
Leased Assets	79,875	(48,610)	31,265	89,142	(73,127)	16,015
Library Resources	105,875	(80,888)	24,987	101,225	(78,099)	23,126
	<u>3,312,101</u>	<u>(1,701,247)</u>	<u>1,610,854</u>	<u>3,244,731</u>	<u>(1,608,468)</u>	<u>1,636,263</u>

**Browns Bay School**  
**Notes to the Financial Statements (cont'd)**  
For the year ended 31 December 2025

**11. Accounts Payable**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	16,165	40,000	24,240
Accruals	13,659	15,000	15,317
Employee Entitlements - Salaries	405,466	348,000	340,675
Employee Entitlements - Leave Accrual	22,766	25,000	22,930
	<u>458,056</u>	<u>428,000</u>	<u>403,162</u>
Payables for Exchange Transactions	458,056	428,000	403,162
	<u>458,056</u>	<u>428,000</u>	<u>403,162</u>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	12,000	5,000	12,000
International Student Fees in Advance	92,499	50,000	49,752
Other revenue in Advance	-	15,000	12,988
	<u>104,499</u>	<u>70,000</u>	<u>74,740</u>

**13. Provision for Cyclical Maintenance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	178,519	73,009	155,341
Increase/(decrease) to the Provision During the Year	29,707	30,000	25,944
Use of the Provision During the Year	(49,192)	44,291	(2,766)
Provision at the End of the Year	<u>159,034</u>	<u>147,300</u>	<u>178,519</u>
Cyclical Maintenance - Current	78,272	62,300	105,510
Cyclical Maintenance - Non current	80,762	85,000	73,009
	<u>159,034</u>	<u>147,300</u>	<u>178,519</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property Plan and a quote from Carus for interior repaint.

# Browns Bay School

## Notes to the Financial Statements (cont'd)

### For the year ended 31 December 2025

#### 14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	15,120	24,000	21,212
Later than One Year	24,828	23,000	7,150
Future Finance Charges	(5,247)	(3,000)	(1,663)
	<u>34,701</u>	<u>44,000</u>	<u>26,699</u>
	9,738	22,000	19,832
	<u>21,963</u>	<u>22,000</u>	<u>6,867</u>
	<u>31,701</u>	<u>44,000</u>	<u>26,699</u>

#### Represented by

Finance lease liability - Current  
Finance lease liability - Non current

#### 15. 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.

2025		Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Roll Growth Projects Project	200832	33,472	4,146	(42,367)	4,749	-
Redevelopment Pool Area Project	233669	1,063	-	-	-	1,063
Sports Field Renovation Project	200832	(702)	-	-	-	(702)
Site Retaining Wall Replacement Project	251108	-	-	(28,135)	-	(28,135)
4,7A,9,11,12 C Roof Membrane, Clearlite & Gutter Replacements Project	251107	-	-	(2,224)	-	(2,224)
Roof Replacement Project	251105	247,365	179,400	(407,335)	-	19,430
Totals		<u>281,198</u>	<u>183,546</u>	<u>(480,061)</u>	<u>4,749</u>	<u>(10,568)</u>

#### Represented by:

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

20,493  
(31,061)  
(10,568)

2024		Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Outdoor Breakout (AMS) Project	217561	(44,625)	43,815	-	810	-
Roll Growth Projects Project	200832	29,552	3,920	-	-	33,472
Redevelopment Pool Area Project	233669	(3,606)	4,669	-	-	1,063
1,3 Roof Replacement Project	217557	135,324	-	(135,324)	-	-
Sports Field Renovation Project	200832	23,576	-	(24,278)	-	(702)
Roof Replacement Project	251105	-	249,000	(1,635)	-	247,365
Totals		<u>140,221</u>	<u>301,404</u>	<u>(161,237)</u>	<u>810</u>	<u>281,198</u>

#### Represented by:

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

281,900  
(702)  
281,198

# Browns Bay School

## Notes to the Financial Statements (cont'd)

### For the year ended 31 December 2025

#### 16. 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.

#### 17. Remuneration

##### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,295	3,130
<i>Leadership Team</i>		
Remuneration	567,069	534,680
Full-time equivalent members	4	5
Total key management personnel remuneration	570,364	537,810

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2025 Actual \$000	2024 Actual \$000
<i>Principal 1</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	120-130
Benefits and Other Emoluments	5-10	0-5
Termination Benefits	-	-
<i>Principal 2</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	40-50
Benefits and Other Emoluments	-	0-10
Termination Benefits	-	-

##### Other Employees

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

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	8.00	5.00
110 - 120	8.00	3.00
	16.00	8.00

# Browns Bay School

## Notes to the Financial Statements (cont'd)

### For the year ended 31 December 2025

#### 18. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	-	-

#### 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025.  
(Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for School Boards.

#### Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 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 2026.

#### 20. Commitments

##### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$19,430 (2024:\$247,365) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Roof Replacement Block 1 217557	19,430
<b>Total</b>	<b>19,430</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

##### (b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments. (2024: Nil)

**Browns Bay School**  
**Notes to the Financial Statements (cont'd)**  
For the year ended 31 December 2025

**21. Financial Instruments**

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	438,905	530,678	467,548
Receivables	408,611	393,100	679,683
Investments - Term Deposits	125,026	150,000	118,946
Total financial assets measured at amortised cost	<u>972,542</u>	<u>1,073,778</u>	<u>1,266,177</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	458,056	428,000	403,162
Finance Leases	31,701	44,000	26,699
Total financial liabilities measured at amortised cost	<u>489,757</u>	<u>472,000</u>	<u>429,861</u>

**22. Events After Balance Date**

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

**23. Comparatives**

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