

[UNCLASSIFIED]



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1235
Principal:	Vicki Parkins
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School Phone:	09 534 9848
School Email:	vickip@botanydowns.school.nz
Accountant / Service Provider:	Schooled Limited



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Botany Downs School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Cameron Pitcaithy	Presiding Member	Elected September 2025	September 2028
Vicki Parkins	Principal	ex Officio May 2020	
Gurpreet Singh	Parent Representative	Elected September 2025	September 2028
Loua Ward	Parent Representative	Elected September 2025	September 2028
Fiona Tang	Parent Representative	Elected September 2025	September 2028
Rita Lala	Staff Representative	Re-elected September 2025	September 2028
Kerry Budd	Presiding Member	Re-elected September 2022	September 2025
Bhavna Prentice	Parent Representative	Elected September 2022	September 2025
Brook Tate	Parent Representative	Co-opted October 2023	September 2025

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BOTANY DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Botany Downs 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.

Bhavna Prentice

Full Name of Presiding Member



Signature of Presiding Member

27 May 2025

Date

Mark Insley (Acting Principal)

Full Name of Principal



Signature of Principal

27/5/26

Date

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Botany Downs School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,996,486	5,219,847	5,711,981
Locally Raised Funds	3	462,888	302,000	383,695
Interest		34,527	21,000	53,603
Total Revenue		6,493,901	5,542,847	6,149,279
Expense				
Locally Raised Funds	3	96,047	58,000	84,595
Learning Resources	4	4,099,877	3,678,356	3,697,021
Administration	5	278,224	293,357	282,409
Interest		5,711	5,051	3,669
Property	6	1,569,036	1,549,466	1,838,912
Loss on Disposal of Property, Plant and Equipment		2,031	-	2,576
Total Expense		6,050,926	5,584,230	5,909,182
Net Surplus / (Deficit) for the year		442,975	(41,383)	240,097
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		442,975	(41,383)	240,097



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

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Botany Downs School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,037,739	2,037,741	1,797,642
Total comprehensive revenue and expense for the year		442,975	(41,383)	240,097
Contribution - Furniture and Equipment Grant		17,436	-	-
Equity at 31 December		2,498,150	1,996,358	2,037,739
Accumulated comprehensive revenue and expense		2,498,150	1,996,358	2,037,739
Equity at 31 December		2,498,150	1,996,358	2,037,739



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.

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Botany Downs School Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	962,844	406,853	985,792
Accounts Receivable	8	398,327	344,957	344,957
GST Receivable		47,787	-	-
Prepayments		3,280	3,015	3,015
Investments	9	650,951	622,516	622,516
Funds Receivable for Capital Works Projects	15	18,886	-	107,846
		<u>2,082,075</u>	<u>1,377,341</u>	<u>2,064,126</u>
Current Liabilities				
GST Payable		-	1,478	1,478
Accounts Payable	11	447,706	373,764	371,729
Revenue Received in Advance	12	50,507	110,870	110,870
Provision for Cyclical Maintenance	13	-	20,229	105,751
Finance Lease Liability	14	21,439	28,799	29,190
		<u>519,652</u>	<u>535,140</u>	<u>619,018</u>
Working Capital Surplus/(Deficit)		<u>1,562,423</u>	<u>842,201</u>	<u>1,445,108</u>
Non-current Assets				
Property, Plant and Equipment	10	1,069,412	1,276,775	690,329
		<u>1,069,412</u>	<u>1,276,775</u>	<u>690,329</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	108,736	79,183	54,064
Finance Lease Liability	14	24,949	43,435	43,634
		<u>133,685</u>	<u>122,618</u>	<u>97,698</u>
Net Assets		<u>2,498,150</u>	<u>1,996,358</u>	<u>2,037,739</u>
Equity		<u>2,498,150</u>	<u>1,996,358</u>	<u>2,037,739</u>



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

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Botany Downs School Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,264,610	1,130,899	1,130,923
Locally Raised Funds		321,789	177,714	242,504
International Students		86,751	120,000	162,175
Goods and Services Tax (net)		(49,265)	-	23,959
Payments to Employees		(614,768)	(576,219)	(511,359)
Payments to Suppliers		(581,409)	(778,936)	(761,675)
Interest Paid		(5,711)	(5,051)	(3,669)
Interest Received		36,080	21,000	50,001
Net cash from/(to) Operating Activities		458,077	89,407	332,859
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(529,464)	(948,366)	(203,495)
Purchase of Investments		(28,435)	-	(326,049)
Net cash from/(to) Investing Activities		(557,899)	(948,366)	(529,544)
Cash flows from Financing Activities				
Furniture and Equipment Grant		17,436	-	-
Finance Lease Payments		(29,522)	172,174	(26,353)
Funds Administered on Behalf of Other Parties		88,960	107,846	(177,495)
Net cash from/(to) Financing Activities		76,874	280,020	(203,848)
Net increase/(decrease) in cash and cash equivalents		(22,948)	(578,939)	(400,533)
Cash and cash equivalents at the beginning of the year	7	985,792	985,792	1,386,325
Cash and cash equivalents at the end of the year	7	962,844	406,853	985,792

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.

Botany Downs School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Botany Downs 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.

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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) 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.



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e) 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.

f) 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.

g) 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.

h) 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	20 years
Furniture and Equipment	10–20 years
Information and Communication Technology	5–10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



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

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

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

The reversal of an impairment loss is recognised in 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.

j) 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.

k) 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, 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.

l) Revenue Received in Advance

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

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

m) 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.



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n) 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 to 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.

o) 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 of accounts payable and finance lease. 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 surplus or deficit.

p) 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.

q) Budget Figures

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

r) 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.



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2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,274,496	1,124,576	1,142,634
Teachers' Salaries Grants	3,427,980	3,019,008	3,174,321
Use of Land and Buildings Grants	1,294,010	1,076,263	1,395,026
	<u>5,996,486</u>	<u>5,219,847</u>	<u>5,711,981</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	183,993	98,000	113,904
Fees for Extra Curricular Activities	48,141	36,500	47,032
Trading	61,498	32,500	38,071
Fundraising and Community Grants	11,087	9,000	63,848
Other Revenue	11,055	6,000	7,418
International Student Fees	147,114	120,000	113,422
	<u>462,888</u>	<u>302,000</u>	<u>383,695</u>
Expense			
Extra Curricular Activities Costs	49,299	36,500	46,726
Trading	5,227	2,500	2,558
Fundraising and Community Grant Costs	13,015	-	19,145
Other Locally Raised Funds Expenditure	8,412	4,000	-
International Student - Other Expenses	20,094	15,000	16,166
	<u>96,047</u>	<u>58,000</u>	<u>84,595</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>366,841</u>	<u>244,000</u>	<u>299,100</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	49,782	43,401	51,990
Information and Communication Technology	34,587	32,500	37,048
Employee Benefits - Salaries	3,811,678	3,353,954	3,443,733
Staff Development	36,696	54,845	23,800
Depreciation	153,436	189,156	135,699
Other Learning Resources	13,698	4,500	4,751
	<u>4,099,877</u>	<u>3,678,356</u>	<u>3,697,021</u>



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5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	13,572	13,143	13,036
Board Expenses	12,319	16,345	11,958
Legal Fees	-	1,000	-
Other Administration Expenses	69,703	79,850	75,427
Employee Benefits - Salaries	155,998	156,918	161,024
Insurance	12,899	12,381	9,367
Service Providers, Contractors and Consultancy	13,733	13,720	11,597
	<u>278,224</u>	<u>293,357</u>	<u>282,409</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	58,331	60,000	54,745
Cyclical Maintenance	(45,092)	45,348	52,976
Heat, Light and Water	49,918	79,000	75,051
Repairs and Maintenance	90,798	136,500	136,741
Use of Land and Buildings	1,294,010	1,076,263	1,395,026
Employee Benefits - Salaries	75,044	84,355	75,642
Other Property Expenses	46,027	68,000	48,731
	<u>1,569,036</u>	<u>1,549,466</u>	<u>1,838,912</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	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	962,844	406,853	985,792
Cash and cash equivalents for Statement of Cash Flows	<u>962,844</u>	<u>406,853</u>	<u>985,792</u>

Of the \$962,844 Cash and Cash Equivalents \$50,507 is subject to restrictions for the following reasons:

\$50,507 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.



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8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	27,359	37,660	33,374
Receivables from the Ministry of Education	12,137	-	4,286
Interest Receivable	4,506	6,059	6,059
Teacher Salaries Grant Receivable	354,325	301,238	301,238
	<u>398,327</u>	<u>344,957</u>	<u>344,957</u>
Receivables from Exchange Transactions	31,865	43,719	39,433
Receivables from Non-Exchange Transactions	366,462	301,238	305,524
	<u>398,327</u>	<u>344,957</u>	<u>344,957</u>

9. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	650,951	622,516	622,516
Total Investments	<u>650,951</u>	<u>622,516</u>	<u>622,516</u>

10. Property, Plant and Equipment

	Opening Balance						
	(NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)	
2025	\$	\$	\$	\$	\$	\$	\$
Building Improvements	92,354	38,732	(211)	-	(13,041)	117,834	
Furniture and Equipment	435,020	270,669	(1,820)	-	(81,014)	622,855	
Information and Communication Technology	57,293	24,505	-	-	(25,260)	56,538	
Leased Assets	72,404	3,086	-	-	(30,269)	45,221	
Library Resources	33,258	5,726	(8,169)	-	(3,852)	26,963	
Work in Progress	-	200,000	-	-	-	200,000	
	<u>690,329</u>	<u>542,718</u>	<u>(10,200)</u>	<u>-</u>	<u>(153,436)</u>	<u>1,069,411</u>	

The net carrying value of furniture and equipment held under a finance lease is \$45,221 (2024: \$72,404)

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	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	562,855	(445,021)	117,834	536,333	(443,979)	92,354
Furniture and Equipment	986,350	(363,495)	622,855	756,131	(321,111)	435,020
Information and Communication Technology	214,716	(158,177)	56,539	192,954	(135,661)	57,293
Leased Assets	76,223	(31,002)	45,221	172,764	(100,360)	72,404
Library Resources	88,487	(61,524)	26,963	109,707	(76,449)	33,258
Work in Progress	200,000	-	200,000	-	-	-
	<u>2,128,631</u>	<u>(1,059,219)</u>	<u>1,069,412</u>	<u>1,767,889</u>	<u>(1,077,560)</u>	<u>690,329</u>

[UNCLASSIFIED]



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11. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	79,643	65,646	52,610
Accruals	10,956	-	13,036
Banking Staffing Overuse	-	4,070	2,035
Employee Entitlements - Salaries	354,325	301,238	301,238
Employee Entitlements - Leave Accrual	2,782	2,810	2,810
	<u>447,706</u>	<u>373,764</u>	<u>371,729</u>
Payables for Exchange Transactions	447,706	373,764	371,729
	<u>447,706</u>	<u>373,764</u>	<u>371,729</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	50,507	110,870	110,870
	<u>50,507</u>	<u>110,870</u>	<u>110,870</u>

13. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	159,815	54,064	154,909
Increase/(decrease) to the Provision During the Year	(45,092)	45,348	52,976
Use of the Provision During the Year	(5,987)	-	(48,070)
Provision at the End of the Year	<u>108,736</u>	<u>99,412</u>	<u>159,815</u>
Cyclical Maintenance - Current	-	20,229	105,751
Cyclical Maintenance - Non current	108,736	79,183	54,064
	<u>108,736</u>	<u>99,412</u>	<u>159,815</u>

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



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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	24,709	28,799	34,776
Later than One Year	27,530	43,435	49,023
Future Finance Charges	(5,851)		(10,975)
	<u>46,388</u>	<u>72,234</u>	<u>72,824</u>
Represented by			
Finance lease liability - Current	21,439	28,799	29,190
Finance lease liability - Non current	24,949	43,435	43,634
	<u>46,388</u>	<u>72,234</u>	<u>72,824</u>

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 \$
AMS Combined Upgrade #1235-2304	(97,297)	96,542	(453)	-	(1,208)
Building Re - Clad #1235-2303	(10,549)	10,549	-	-	-
Flood Room 6	-	-	(17,678)	-	(17,678)
Totals	<u>(107,846)</u>	<u>107,091</u>	<u>(18,131)</u>	<u>-</u>	<u>(18,886)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(18,886)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
AMS Combined Upgrade #1235-2304	6,584	265,894	(369,775)	-	(97,297)
Building Re - Clad #1235-2303	70,860	-	(81,409)	-	(10,549)
Drainage #1235-2302	(7,795)	33,876	(26,081)	-	-
Totals	<u>69,649</u>	<u>299,770</u>	<u>(477,265)</u>	<u>-</u>	<u>(107,846)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(107,846)



[UNCLASSIFIED]

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 condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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	3,000	3,185
<i>Leadership Team</i> Remuneration Full-time equivalent members	467,462 3	408,607 3
Total key management personnel remuneration	<u>470,462</u>	<u>411,792</u>

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	6	5
110 - 120	3	4
120 - 130	3	2
	<u>12</u>	<u>11</u>

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



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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	\$ -	\$ -
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

As at 31 December 2025, the Board had no capital commitment (2024:\$0).

(b) Operating Commitments

As at 31 December 2025, the Board has entered into no contracts.

21. 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	962,844	406,853	985,792
Receivables	398,327	344,957	344,957
Investments - Term Deposits	650,951	622,516	622,516
Total financial assets measured at amortised cost	<u>2,012,122</u>	<u>1,374,326</u>	<u>1,953,265</u>

Financial liabilities measured at amortised cost

Payables	447,706	373,764	371,729
Finance Leases	46,388	72,234	72,824
Total financial liabilities measured at amortised cost	<u>494,094</u>	<u>445,998</u>	<u>444,553</u>

[UNCLASSIFIED]



[UNCLASSIFIED]

22. Events After Balance Date

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



[UNCLASSIFIED]

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BOTANY DOWNS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Botany Downs School (the School). The Auditor-General has appointed me, Alexander Houghton, using the staff and resources of Blackmore, Virtue & Owens, to carry out the audit of the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, 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.

OPINION

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the 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 27 May 2026. This is the date at which our opinion is expressed.

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 audit opinion.

RESPONSIBILITIES OF THE BOARD FOR THE FINANCIAL STATEMENTS

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

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

BVO Audit

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

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

RESPONSIBILITIES OF THE AUDITOR FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

OTHER INFORMATION INCLUDED IN THE BOARD'S ANNUAL REPORT

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

The other information obtained at the date of our audit report includes a copy of the Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, and a Statement of Compliance with Employment Policy. We have not been provided with any other information at the date of our audit report.

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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



**ALEXANDER HOUGHTON
BLACKMORE, VIRTUE AND OWENS
ON BEHALF OF THE AUDITOR GENERAL
AUCKLAND, NEW ZEALAND**



<p>Strategic Aim</p>	<ol style="list-style-type: none"> Ako-Teaching and Learning: Deliver effective teaching practices aligned with our relevant and engaging local curriculum, accelerating student outcomes. <ul style="list-style-type: none"> To provide ākonga/learners with a refreshed local school curriculum which we have developed based on Te Mātaiaho. Ensure equitable and excellent outcomes for all ākonga/learners. Learners-ākonga: Strengthen a learning environment that fosters learner agency, empowering ākonga/learners to be active participants in their education. <ul style="list-style-type: none"> Support kaiako/teachers to be assessment capable. Develop learner agency to impact positively on outcomes of all akonga/learners. Whanaungatanga-Relationships: Nurture a sense of belonging enhanced through inclusive and collaborative partnerships. <ul style="list-style-type: none"> Partner with our school community including whānau Māori, tangata whenua, iwi and hapū to develop their understanding of Te Mātaiaho and the school curriculum, including how it is delivered and by whom. Undertake clear and authentic engagement with our school's whānau.
<p>Annual Aim (BDS expectation)</p>	<p>80% of students in all cohorts, to achieve At or Above the National Curriculum expectations in Reading, Writing and Maths.</p>
<p>Target</p>	<p>BDS Expectation 80% of all students in each Year level are achieving at or above curriculum level expectations in Reading, Writing and Maths. 80% of all students in our Māori and Pasifika cohorts are achieving at or above curriculum level expectations in Reading, Writing and Maths.</p> <p>Potential Target Groups for 2025 from 2024 End of Year Data</p> <ul style="list-style-type: none"> Year 6 Reading, Writing and Maths Pasifika Reading, Writing and Maths <p>Year Level Teams Professional Learning Communities (PLC) Target Focus Areas for 2025</p> <p>Year 1: To support students to know all letter sounds so that they can read and write. Provide and Model how to speak in full Sentences.</p> <p>Year 2: How can we improve the Oral Language of our students?</p> <p>Year 3: Accelerate our students' writing by running targeted workshops. The goals of these workshops will be based on our Phase 1 English teaching sequence. We will use written feedback alongside our current verbal feedback to provide students with quality learning achievements and goals, enabling student agency.</p> <p>Year 4: Implementing whole-class teaching in reading, writing and maths (with scaffolding for our priority learners), to accelerate student progress. We will be making cross-curricular links in Literacy to develop student engagement and to build on prior knowledge.</p>

	<p>Year 5: Embedded teaching practice when following the Oxford programme so students will be able to confidently reply to the BDS Critical Questions for Maths.</p> <p>Year 6: How can we best support learners to achieve independent follow up reading tasks at their own level consistently?</p>			
Baseline Data	Groups	Reading (% at/above)	Writing (% at/above)	Maths (% at/above)
	Year 1	95	95	98
	Year 2	82	86	87
	Year 3	93	90	92
	Year 4	84	81	96
	Year 5	88	80	89
	Year 6	81	79	87
	Māori	86	86	87
	Pasifika	67	69	77
	Total	87	84	81

Actions (what did we do?) - 2025 Term 3 and 4 for Reading, Writing and Maths

2025 Professional Development

1. Ako-Teaching and Learning: Deliver effective teaching practices aligned with our relevant and engaging local curriculum, accelerating student outcomes.

- Continued implementation of Long Term Planning documentation that reflects the new curriculum in English and Maths
- English and Maths leaders in Year 0-3 and 4-6 supporting staff with resources and teaching practice
- Implement Maths programme-Year 0-3 Numicon.
- Embedding Maths Programme-Year 4-6 Oxford.
- Continue to support Year 0-3 with Structured Literacy, including following scope and sequence. Reviewed end of 2025 to include Curriculum Refresh.
- Year 4-6 teachers receiving Professional Development to develop a Structured Literacy approach in Years 4-6
- Ongoing update of school resources to align with English and Maths programmes
- Teacher Aide programmes-ensuring effective use of their time and PD provided for upskilling e.g. Structured Literacy, Oral Language, Phonics
- Professional Growth Cycle focus on Botany Best Practice and link to Team Professional Learning Communities, which links to school Strategic Aims-aligned
- Ongoing Buddy Coaching (GROWTH Coaching approach). Includes observations and conversations to improve teacher practice
- DP's engaged in Curriculum Roadshow to develop knowledge of final curriculum for English and Maths

2. Learners-ākonga: Strengthen a learning environment that fosters learner agency, empowering ākonga/learners to be active participants in their education.

- Maintain teacher focus on Botany Best Practice through Team Leader feedback
- Maintain focus on Learner Agency through Team Leader feedback
- Year 4-6 English and Maths leaders to set e-asTTle tests to monitor and track student progress (effect size)
- Students embedding their agency through use of BDS critical questions to display their understanding of their learning
- Continue to focus on effective teacher feedback to improve learning e.g. use of tabs, specific to WALT and SC, peer feedback, verbal feedback
- Data Story for Conversation Rounds - to track student agency and develop assessment capabilities
- Professional Learning Communities - team focus related to Botany Best Practice to develop agentic learners and track student progress using effect size
- Continue to refine teacher assessment capability to improve planning, teaching and learning

3. Whanaungatanga-Relationships: Nurture a sense of belonging enhanced through inclusive and collaborative partnerships.

- Ongoing integration of MITEY programme
- Positive Puberty workshop for parents and lessons for students in Year 6
- Continued DP discussions with new enrollments - getting to know the student and whānau
- Community - assemblies, prize givings, Year 6 graduation
- Cultural-create cultural team, increase cultural aspects in school life e.g. Pasifika Au Siva, ESOL aspects
- Māori/Pasifika student survey (shared with staff)
- Student well-being survey (shared with staff)
- Staff Professional Development on Tataiako-to develop knowledge of Maori learning as Maori and support new Teaching Standards for Professional Growth Cycle

Professional Learning Communities: What has been done in each Year level for Terms 3 and 4?

[2025 End of Year PLC Feedback](#)

[2025 End of Year Team PLC Presentation notes](#)

READING

Outcomes: What happened?

Reading

- Year levels 1-6, our Māori cohort and total school cohort have met the target (BDS expectation) of 80% at or above the National Curriculum expectations in Reading.

Analysis:

1. At the mid of 2025, 87% of all students are at/above their expected curriculum level in Reading.
2. At the end of 2025, 87% of all students were at/above their expected curriculum level in Reading.
3. The Pasifika cohort is 13% (67%) away from reaching our target of 80% at and above curriculum level.
4. We currently have 29 Māori students, 1 more than the mid of 2025.
5. We currently have 58 Pasifika students, 4 more than the mid of 2025.

[2025 End of Year Commentary](#)

[End 2024 to End 2025 Cohort Data](#)

WRITING

Outcomes: What happened?

Writing

- Year levels 1-5, our Māori cohort and our total school cohort have met the target (BDS expectation) of 80% at or above the National Curriculum expectations in Writing.

Analysis:

- At the mid of 2025, 86% of all students are at/above their expected curriculum level in Writing.
- At the end of 2025, 84% of all students are at/above their expected curriculum level in Writing.
- The Year 6 cohort is 1% (79%) away from reaching our target of 80% at and above curriculum level.
- The Pasifika cohort is 11% (69%) away from reaching our target of 80% at and above curriculum level.
- We currently have 29 Māori students, 1 more than the mid of 2025.
- We currently have 58 Pasifika students, 4 more than the mid of 2025.

[2025 End of Year Commentary](#)
[End 2024 to End 2025 Cohort Data](#)

MATHS

Outcomes: What happened?

Maths

- All Year levels, our Māori cohort and our total school cohort have met the target (BDS expectation) of 80% at or above the National Curriculum expectations in Maths.

Analysis:

- At the mid of 2025, 93% of all students are at/above their expected curriculum level in Maths.
- At the end of 2025, 81% of all students are at/above their expected curriculum level in Maths.
- The Pasifika cohort is 3% (77%) away from reaching our target of 80% at and above curriculum level.
- We currently have 29 Māori students, 1 more than the mid of 2025.
- We currently have 58 Pasifika students, 4 more than the mid of 2025.

[2025 End of Year Commentary](#)
[End 2024 to End 2025 Cohort Data](#)

Reasons for Variance (why did it happen?)

[2025 Professional Development](#)

1. Ako-Teaching and Learning: Deliver effective teaching practices aligned with our relevant and engaging local curriculum, accelerating student outcomes.

- Explicit teaching of the Teaching Sequences from the new English and Maths curriculums
- Whole staff professional learning around Science of Learning pedagogy to develop teacher knowledge.
- Use of new Maths programmes for structure, explicit teaching, catering for student needs
- Using Oral language strand from English, explicitly in teaching and learning, integrated with Reading and Writing
- Structured Literacy approaches: Year 0-3 LLLL and Phonics, Year 4-6 Chunk, Check, Cheer for morphology

2. Learners-ākonga: Strengthen a learning environment that fosters learner agency, empowering ākonga/learners to be active participants in their education.

- With the new curriculum and reporting to parents progress outcomes and descriptors, there will be a further change to cohort data and what OTJ's mean for the end of 2025 and beyond.
- Ongoing focus on developing students as agentic learners and understanding their learning journey - whānau conversations and conversation rounds
- Involving teachers in data collection of conversation rounds
- Teams updating Priority Learners and focussing on how to ensure they are receiving appropriate support and learning, Learning Support Register meetings with LSC
- Phonics checks
- e-asTTle testing to monitor student learning needs and to use effect size to monitor accelerated progress
- Professional Learning Communities - teams improving practice with a focus on Botany Best Practice - tracking effect size for student progress

3. Whanaungatanga-Relationships: Nurture a sense of belonging enhanced through inclusive and collaborative partnerships.

- Ongoing emphasis on identifying student needs (LSR/SENCO) and catering for these
- Student support programmes-ESOL and LSC
- Implementation of Kia Ora Ake programme through Asian Family Services to support student well-being
- Highly effective Teacher Aide support on students in English and Maths
- Highly effective Teacher Aide support with students who have High Health or behavioural needs
- Teachers and teams develop differentiated learning programmes for diverse learners, with support from SENCO's, LSC and TA's
- Cultural team collaboration to provide opportunities to showcase the many cultures at BDS

Professional Learning Communities: What happened and what are the successes Terms 3 and 4?

[2025 End of Year PLC Feedback](#)

[2025 End of Year Team PLC Presentation notes](#)

Evaluation (where to next?)

[2025 Professional Development](#)

1. Ako-Teaching and Learning: Deliver effective teaching practices aligned with our relevant and engaging local curriculum, accelerating student outcomes.

- Year 4-6 Structured Literacy implementation
- Upgrades for Oxford Maths and 2026 resources
- Implementing Oxford Maths for Year 0-3 and use of relevant resources

- Implement Planning and Assessment expectations
- Continue to unpack the final English and Maths curriculums
- Implement final curriculum planning documents in English and Maths
- Professional Growth Cycle-update to align with new Teaching Standards
- Curriculum evenings
- Professional Learning Communities- developing collaborative inquiry and promote professional discussion around ways to accelerate target students as a collective.

2. Learners-ākonga: Strengthen a learning environment that fosters learner agency, empowering ākonga/learners to be active participants in their education.

- Assessment-move from e-asTTle to new SMART tool for standardised testing
- Reporting-moving to progress outcome OTJ (descriptors) instead of curriculum level OTJ-teacher PD and change of reporting to parents
- Explore assessment tools in relation to tracking student progress through Teaching Sequences for progress descriptors
- PLC - teams working towards team goals and ongoing changes of practice. Developing a collective approach to accelerating target students.
- Collation and sharing of Conversation Rounds across school to continue to develop student and teacher assessment capabilities. Analysing how our students are progressing with being able to articulate their learning, using our BDS critical questions. Sharing of best practice with developing assessment capable students.

3. Whanaungatanga-Relationships: Nurture a sense of belonging enhanced through inclusive and collaborative partnerships.

- Cultural Team-continue to celebrate our cultural diversity through units of learning e.g. Inquiry, Maori, language weeks, Kapa Haka, Pasifika Au Siva etc
- Kia Ora Ake programme-MoE funded programme to support well-being of students (based on student needs)
- Continue to integrate MITEY into learning programmes
- Connect with community through celebrations of learning-Whānau Conversations, Powhiri, Matariki
- Student surveys to gain understanding of student learning and well-being, including Maori and Pasifika survey of students/whanau

Professional Learning Communities: What progress is there and where to next?

[2025 End of Year PLC Feedback](#)

[2025 End of Year Team PLC Presentation notes](#)



2026 Good Employer Statement

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

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

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

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good working conditions?</p> <p>What is your equal employment</p>	<p>Employer Responsibility Policy</p> <p>Botany Downs School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on</p>

opportunities programme?
How have you been fulfilling this programme?

How do you practise impartial selection of suitably qualified persons for appointment?

employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the appointment committee
- appraises the principal
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's Equal Employment Opportunities policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping employee files safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements
- ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest
- promotes high levels of staff performance through:
 - performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - salary units and classroom release time.
- deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.

Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified

staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to student wellbeing and safety
- robust recruitment (including reference checking), appointment, and induction processes, including complying with the Children's Act 2014
- annual reports from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding concerns and complaints raised about staff, and the actions taken
- compliance with the mandatory reporting requirements to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Appointment Procedure

Botany Downs School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.

Our appointment process meets the requirements of the Children's Act 2014.

The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.

We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.

	<p>The principal and senior management</p> <p>1 Determine whether a vacancy exists, and what kind of vacancy it is, i.e., permanent or fixed-term. Fixed-term employment is only offered if it meets the criteria specified in the relevant employment agreement.</p> <p>2. Prepare an application package.</p> <p>3. <u>Advertise the position.</u></p> <p>Notify the vacancy according to the terms of the relevant employment agreement, in a way that enables suitably qualified people to apply for the position.</p> <p>4 Form an <u>appointment committee</u> based on agreed delegations.</p> <p>All appointment committee meetings are deemed to be “public excluded” meetings of a board committee in terms of the Local Government Official Information and Meetings Act.</p> <p>Administrative staff</p> <p>5 Receive the applications and acknowledge them with a standard letter or email. Keep them confidential and secure.</p> <p>Appointment committee</p> <p>6 <u>Shortlist applicants.</u></p> <p>Use the <u>new employee checklist</u> to ensure all proper checks are undertaken before, during, and after the interview process.</p> <p>If there are no suitable applicants, re-advertise the position.</p> <p>7 <u>Conduct interviews</u> and complete all <u>reference and background checks.</u></p> <p>Reference checking may be carried out before interviews.</p> <p>8 <u>Make an appointment.</u></p> <p>9 Make sure all the <u>required documentation</u> is completed and filed in the employee's file.</p>
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1 Notify unsuccessful interviewed candidates by email or
0 phone. Send written notification to all candidates, and
. delete or destroy their documentation.

The principal assures the board that this policy is being implemented correctly, including appointment committee delegations, and referee/background checks. See Self-Review and Board Assurances.

Employment Agreements

At Botany Downs School, we ensure that all decisions concerning employment are made in accordance with the applicable employment agreement and relevant legislation.

We consider the relationship between policies, employment agreements, and legislation.

- If there is any conflict between our policies and procedures and the employment agreement, we abide by the employment agreement.
- If there is any conflict between legislation and the employment agreement, we abide by whichever provides more favourable terms for an employee.

Collective agreements

Most staff at our school are covered by a collective agreement, which sets out terms and conditions for their employment.

See the Ministry of Education Collective agreements for conditions relating to:

- principals
- teachers
- other school staff.

Individual agreements

Any employee who opts out of joining a union (or is in a role not covered by a collective agreement) signs an individual employment agreement (IEA). We use the IEA templates provided by the Ministry of Education where relevant. For most staff, the IEA provides the same terms and conditions as the relevant collective agreement.

See the Ministry of Education for more information about Individual employment agreements .

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Removing barriers to Māori employment by providing equal education and work opportunities, removing discriminatory recruitment practices, unsafe work environments and wage disparities.</p> <p>Understanding and respecting te ao Māori and tikanga-based concepts will be critical for engaging with Māori and adopting culturally appropriate processes.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We have a Professional Learning Plan in place for each staff member.</p> <p>We work collaboratively together using Coaching to support and grow staff with their Professional Growth Cycle.</p> <p>Teacher Professional Growth Cycle</p> <p>The professional growth cycle takes a holistic approach to performance management that looks for how the Standards for the Teaching Profession Ngā Paerewa mō te Umanga Whakaakoranga (the standards) are reflected in everyday teaching. It is a model based on professional judgement and trust.</p> <p>The principal, as professional leader of the school, facilitates a common understanding of the standards, and staff at Botany Downs School engage in professional learning aligned with the standards. Our professional growth cycle reinforces professional learning and development to ensure teaching is future-focused and supports student learning.</p> <p>The principal is responsible for designing and implementing an annual professional growth cycle for teaching staff, which may include:</p> <ul style="list-style-type: none"> ● professional conversations ● lesson observations ● reflective practice ● professional learning and development. <p>Teachers have opportunities to discuss and receive feedback on their practice, and documentation may be kept of any elements related to the above.</p> <p>Attestation</p> <p>Attestation against the standards is required to support an initial application and renewal for registration of the practising certificate to the Teaching Council of</p>

	<p>New Zealand. The principal endorses the issue/renewal of a practising certificate based on the teacher's participation in the professional growth cycle.</p> <p>The principal also completes an annual attestation of teachers against the professional standards for salary purposes. Attestation involves comparing each teacher's performance against the relevant professional standards to confirm that they have met the standards required. The professional standards are supplied as an appendix to the employment agreement.</p> <p>If the principal cannot attest that a teacher has met the standards, salary progression can be deferred, and a support or competency process started or continued. Further information is available in the relevant employment agreement.</p> <p>Competency</p> <p>If the principal has further concerns about a teacher meeting the standards, they will discuss it with the teacher and provide support for improvement. Ongoing concerns are dealt with through the performance management processes outlined in employment agreements, and guidance from the Teaching Council.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>The 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.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>We meet all equal employment opportunity requirements (see above)</p>