

DON BUCK SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1262

Principal: Sandy Stirling

School Address: 124 Don Buck Road, Massey, Auckland

School Postal Address: 124 Don Buck Road, Massey, Auckland

School Phone: (09) 833 6005

School Email: office@donbuck.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Ershad Ali	Presiding Member	Elected	2025
Sandy Stirling	Principal ex Officio	-	-
Mary-Anne Carr-Neil	Staff Representative	Elected	2025
Trevor Palupe-Grant	Staff Representative	Elected	2025
Leonesa Falaniko	Parent Representative	Elected	2025
Tiffany Douglas	Parent Representative	Elected	2025
Liam Brown	Parent Representative	Elected	Resigned on Aug 23

Accountant / Service Provider: Shore Chartered Accountants Limited

DON BUCK SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Don Buck School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Ershad Ali

Full Name of Presiding Member



Signature of Presiding Member

27/09/24

Date:

Sandy Stirling

Full Name of Principal

DocuSigned by:
Sandy Stirling

Signature of Principal

27/09/24

Date:

Don Buck School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,922,569	2,695,576	2,643,443
Locally Raised Funds	3	108,390	24,100	16,089
Interest		14,132	2,500	5,714
Other Revenue		29,779	-	-
Total Revenue		3,074,870	2,722,176	2,665,246
Expense				
Locally Raised Funds	3	43,395	29,119	34,162
Learning Resources	4	2,109,927	1,514,528	1,745,065
Administration	5	180,499	189,119	192,970
Interest		2,609	3,000	573
Property	6	837,163	1,056,125	800,111
Loss on Disposal of Property, Plant and Equipment		801	-	-
Total Expense		3,174,394	2,791,891	2,772,881
Net Surplus / (Deficit) for the year		(99,524)	(69,715)	(107,635)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(99,524)	(69,715)	(107,635)

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

Don Buck School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		538,108	538,108	645,743
Total comprehensive revenue and expense for the year		(99,524)	(69,715)	(107,635)
Contribution - Furniture and Equipment Grant		20,261	-	-
Equity at 31 December		458,845	468,393	538,108
Accumulated comprehensive revenue and expense		458,845	468,393	538,108
Equity at 31 December		458,845	468,393	538,108

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.

Don Buck School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	286,805	260,405	292,357
Accounts Receivable	8	176,327	121,000	117,215
GST Receivable		3,703	4,000	6,519
Prepayments		11,103	10,000	24,493
Investments	9	100,317	111,000	100,317
Funds Receivable for Capital Works Projects	15	31,948	-	45,086
		<u>610,203</u>	<u>506,405</u>	<u>585,987</u>
Current Liabilities				
Accounts Payable	11	223,198	150,800	130,824
Borrowings	12	5,709	-	-
Provision for Cyclical Maintenance	13	42,429	35,000	37,333
Finance Lease Liability	14	6,970	7,000	6,205
Funds held for Capital Works Projects	15	67,500	-	44,100
		<u>345,806</u>	<u>192,800</u>	<u>218,462</u>
Working Capital Surplus/(Deficit)		264,397	313,605	367,525
Non-current Assets				
Property, Plant and Equipment	10	317,828	271,970	306,970
		<u>317,828</u>	<u>271,970</u>	<u>306,970</u>
Non-current Liabilities				
Borrowings	12	22,836	-	-
Provision for Cyclical Maintenance	13	79,939	103,454	116,454
Finance Lease Liability	14	20,605	13,728	19,933
		<u>123,380</u>	<u>117,182</u>	<u>136,387</u>
Net Assets		<u><u>458,845</u></u>	<u><u>468,393</u></u>	<u><u>538,108</u></u>
Equity		<u><u>458,845</u></u>	<u><u>468,393</u></u>	<u><u>538,108</u></u>

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

Don Buck School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		676,002	669,838	684,948
Locally Raised Funds		124,984	22,575	15,614
Goods and Services Tax (net)		2,816	2,519	13,518
Payments to Employees		(511,866)	(425,003)	(406,119)
Payments to Suppliers		(291,305)	(276,125)	(459,930)
Interest Paid		(2,609)	(3,000)	(573)
Interest Received		34,442	2,351	5,146
Net cash from/(to) Operating Activities		32,464	(6,845)	(147,396)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(52,670)	(10,000)	(63,002)
Purchase of Investments		-	(10,683)	-
Net cash from/(to) Investing Activities		(52,670)	(20,683)	(63,002)
Cash flows from Financing Activities				
Furniture and Equipment Grant		20,261	-	-
Finance Lease Payments		(7,725)	(5,410)	(6,020)
Loans Received		28,545	-	-
Funds Administered on Behalf of Other Parties		(26,427)	986	(375,915)
Net cash from/(to) Financing Activities		14,654	(4,424)	(381,935)
Net increase/(decrease) in cash and cash equivalents		(5,552)	(31,952)	(592,333)
Cash and cash equivalents at the beginning of the year	7	292,357	292,357	884,690
Cash and cash equivalents at the end of the year	7	286,805	260,405	292,357

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.

Don Buck School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Don Buck 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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.

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 schools 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	10 - 50 years
Furniture and equipment	5 - 15 years
Information and communication technology	3 - 5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)

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.

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.

l) 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.

m) 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.

n) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

o) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

p) Budget Figures

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

q) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	950,539	679,066	932,956
Teachers' Salaries Grants	1,364,133	1,151,230	1,105,777
Use of Land and Buildings Grants	607,897	865,280	604,710
	2,922,569	2,695,576	2,643,443

The school has opted in to the donations scheme for this year. Total amount received was \$34,523.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	100,694	5,500	6,696
Fees for Extra Curricular Activities	5,146	3,500	2,823
Trading	2,550	13,600	5,713
Fundraising & Community Grants	-	1,500	857
	108,390	24,100	16,089
Expense			
Extra Curricular Activities Costs	22,666	20,175	22,495
Trading	11,221	8,194	8,440
Fundraising and Community Grant Costs	9,508	750	3,227
	43,395	29,119	34,162
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	64,995	(5,019)	(18,073)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	29,682	27,348	31,528
Healthy School Lunch Programme	274,538	-	250,329
Information and Communication Technology	27,578	24,850	20,528
Library Resources	60	300	380
Employee Benefits - Salaries	1,707,356	1,402,830	1,344,646
Staff Development	20,540	14,200	57,001
Depreciation	50,173	45,000	40,653
	2,109,927	1,514,528	1,745,065

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	8,760	8,250	8,500
Board Fees	2,430	4,080	1,930
Board Expenses	2,277	2,650	10,009
Communication	4,548	4,530	4,909
Consumables	8,125	10,450	14,321
Other	19,046	11,126	14,299
Employee Benefits - Salaries	106,456	126,412	118,404
Insurance	8,775	9,371	7,478
Service Providers, Contractors and Consultancy	20,082	12,250	13,120
	<u>180,499</u>	<u>189,119</u>	<u>192,970</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	18,651	12,000	20,184
Consultancy and Contract Services	34,175	39,000	34,025
Cyclical Maintenance	(31,419)	22,000	21,565
Grounds	28,002	7,300	17,965
Heat, Light and Water	13,508	16,500	11,536
Repairs and Maintenance	79,655	21,530	21,076
Use of Land and Buildings	607,897	865,280	604,710
Security	21,295	8,200	9,801
Employee Benefits - Salaries	65,399	64,315	59,249
	<u>837,163</u>	<u>1,056,125</u>	<u>800,111</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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	286,553	259,905	291,857
Short-term Bank Deposits	252	500	500
Cash and cash equivalents for Statement of Cash Flows	<u>286,805</u>	<u>260,405</u>	<u>292,357</u>

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	-	3,000	1,475
Receivables from the Ministry of Education	77,625	22,000	20,877
Interest Receivable	1,418	1,000	851
Teacher Salaries Grant Receivable	97,284	95,000	94,012
	<u>176,327</u>	<u>121,000</u>	<u>117,215</u>
Receivables from Exchange Transactions	1,418	4,000	2,326
Receivables from Non-Exchange Transactions	174,909	117,000	114,889
	<u>176,327</u>	<u>121,000</u>	<u>117,215</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,317	111,000	100,317
	<u>100,317</u>	<u>111,000</u>	<u>100,317</u>
Total Investments	<u>100,317</u>	<u>111,000</u>	<u>100,317</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	160,556	28,545	-	-	(7,488)	181,613
Furniture and Equipment	76,531	17,548	-	-	(18,559)	75,520
Information and Communication Technology	30,703	4,248	-	-	(13,067)	21,884
Leased Assets	25,608	9,163	-	-	(9,175)	25,596
Library Resources	13,572	2,328	(801)	-	(1,884)	13,215
Balance at 31 December 2023	306,970	61,832	(801)	-	(50,173)	317,828

Restrictions

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.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	431,955	(250,342)	181,613	403,410	(242,854)	160,556
Playground	124,874	(124,874)	-	124,874	(124,874)	-
Furniture and Equipment	196,749	(121,229)	75,520	179,201	(102,670)	76,531
Information and Communication Technology	83,385	(61,501)	21,884	79,138	(48,435)	30,703
Leased Assets	46,429	(20,833)	25,596	37,267	(11,659)	25,608
Library Resources	32,595	(19,380)	13,215	32,241	(18,669)	13,572
Balance at 31 December	915,987	(598,159)	317,828	856,131	(549,161)	306,970

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	19,429	16,000	7,031
Accruals	15,860	15,800	15,000
Banking Staffing Overuse	80,738	15,000	8,105
Employee Entitlements - Salaries	100,542	98,000	94,967
Employee Entitlements - Leave Accrual	6,629	6,000	5,721
	<u>223,198</u>	<u>150,800</u>	<u>130,824</u>
 Payables for Exchange Transactions	 223,198	 150,800	 130,824
	<u>223,198</u>	<u>150,800</u>	<u>130,824</u>

The carrying value of payables approximates their fair value.

12. Borrowings

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Loans due in one year	5,709	-	-
Loans due after one year	22,836	-	-
	<u>28,545</u>	<u>-</u>	<u>-</u>

The school has borrowings at 31 December 2023 of \$28,545 (31 December 2022 \$0). This loan is from Energy Efficiency and Conservation Authority for the purpose of upgrading the school lighting to LED. The loan does not have interest and is payable in 20 equal instalments of \$1,427.25.

13. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	153,787	116,454	140,340
Increase to the Provision During the Year	(31,419)	22,000	21,565
Use of the Provision During the Year	-	-	(8,118)
Provision at the End of the Year	<u>122,368</u>	<u>138,454</u>	<u>153,787</u>
Cyclical Maintenance - Current	42,429	35,000	37,333
Cyclical Maintenance - Non current	79,939	103,454	116,454
	<u>122,368</u>	<u>138,454</u>	<u>153,787</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

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:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	9,855	8,500	8,705
Later than One Year and no Later than Five Years	22,185	18,728	24,183
Later than Five Years	(4,465)	(6,500)	(6,750)
	<u>27,575</u>	<u>20,728</u>	<u>26,138</u>
Represented by			
Finance lease liability - Current	6,970	7,000	6,205
Finance lease liability - Non current	20,605	13,728	19,933
	<u>27,575</u>	<u>20,728</u>	<u>26,138</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.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Shade Sails	(34,322)	19,939	-	-	(14,383)
Modernisation	(6,714)	-	-	-	(6,714)
CCTV Investigation Excavate	-	67,500	-	-	67,500
Ramp/stairs	(4,050)	-	-	-	(4,050)
Tiger Turf	44,100	-	(47,776)	-	(3,676)
Replacement entry sign	-	-	-	-	-
Flood Damage	-	210,166	(213,291)	-	(3,125)
Bike Track	-	-	-	-	-
Totals	(986)	297,605	(261,067)	-	35,552

Represented by:

Funds Held on Behalf of the Ministry of Education	67,500
Funds Receivable from the Ministry of Education	(31,948)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Shade Sails	80,605	-	(114,927)	-	(34,322)
Modernisation	267,493	25,755	(299,962)	-	(6,714)
Carpet	28,800	3,200	(32,000)	-	-
Ramp/stairs	-	-	(4,050)	-	(4,050)
Tiger Turf	-	44,100	-	-	44,100
Replacement entry sign	-	11,145	(11,145)	-	-
Totals	376,898	84,200	(462,084)	-	(986)

Represented by:

Funds Held on Behalf of the Ministry of Education	44,100
Funds Receivable from the Ministry of Education	(45,086)

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,430	1,930
<i>Leadership Team</i> Remuneration	465,995	458,175
Full-time equivalent members	4	4
Total key management personnel remuneration	468,425	460,105

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	130-140
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	3.00	1.00
110-120	1.00	-
	4.00	1.00

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

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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2023, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has entered into no contract agreements for capital works except for those recorded in note 14 as part of the 5YA.)

(Capital commitments at 31 December 2022: the board has entered into no contract agreements for capital works except for those recorded in note 14 as part of the 5YA.)

(b) Operating Commitments

As at 31 December 2023 the Board has entered into no operating contracts. (2022:Nil)

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	286,805	260,405	292,357
Receivables	176,327	121,000	117,215
Investments - Term Deposits	100,317	111,000	100,317
Total financial assets measured at amortised cost	<u>563,449</u>	<u>492,405</u>	<u>509,889</u>

Financial liabilities measured at amortised cost

Payables	223,198	150,800	130,824
Borrowings - Loans	28,545	-	-
Finance Leases	27,575	20,728	26,138
Total financial liabilities measured at amortised cost	<u>279,318</u>	<u>171,528</u>	<u>156,962</u>

22. Comparatives

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

Independent Auditor's Report

To the readers of Don Buck School's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Don Buck School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 27 September 2024. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, compliance with good employer requirements, Giving effect to Te Tiriti o Waitangi, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

Steve Hayes
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand





Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,519.44 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Don Buck School Board:

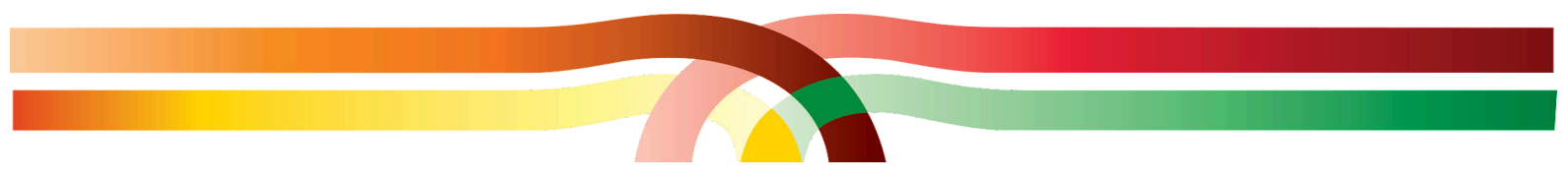
- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Don Buck School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Don Buck School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori





- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Don Buck School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

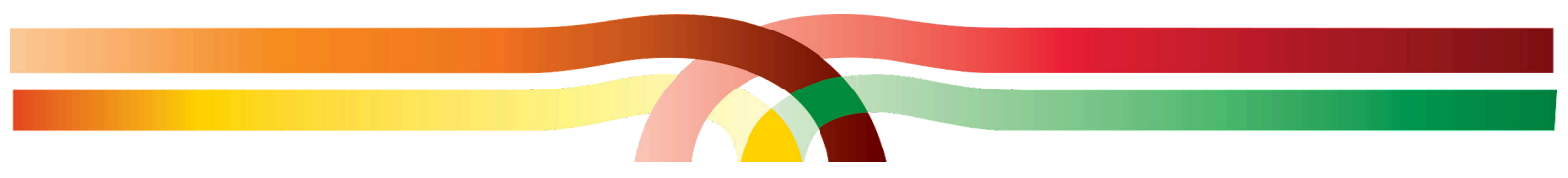
Don Buck School aims to work in partnership with Te Kawerau o Maki, our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Don Buck School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia Website link icon.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).





DON BUCK SCHOOL
KŌKIRI NGĀTAHI
exceptional together

Participation

Don Buck School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Full Name of Presiding Member: Ershad Ah.

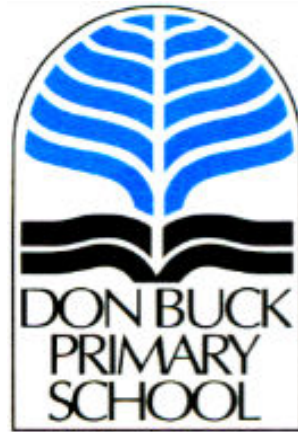
Full Name of Principal: SANDY STIRLING

Signature of Presiding Member:

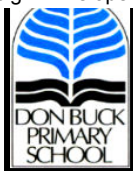
Signature of Principal:

Date: 27/09/24





**End of Year 2023
Student Achievement
Report and
Analysis of Variance**



2023 END OF YEAR ACHIEVEMENT DATA FOR READING

READING

Data includes all students, including those with special learning needs, but excludes 14 students who have completed less than 40 weeks at school and 3 students with insufficient attendance to make an assessment of current achievement levels.

WHOLE SCHOOL AND YEAR LEVEL DATA NOVEMBER 2023

Based on end of year overall teacher judgements:

	Not mtg expectn	At expectn	Above expectn	Total Below	Total At	Total Above	Total Pupils
Y1	28% (7)	72% (18)		28% (7)	72% (18)	0%	12% (25)
Y2	19% (4)	81% (17)		19% (4)	81% (17)	0%	10% (21)
Y3	5% (1)	95% (19)		5% (1)	95% (19)	0%	9% (20)
Y4	41% (9)	59% (13)		41% (9)	59% (13)	0%	10% (22)
Y5	32% (11)	50% (17)	18% (6)	32% (11)	50% (17)	18% (6)	16% (34)
Y6	44% (12)	48% (13)	7% (2)	44% (12)	48% (13)	7% (2)	13% (27)
Y7	55% (21)	45% (17)		55% (21)	45% (17)	0%	18% (38)
Y8	46% (13)	50% (14)	4% (1)	46% (13)	50% (14)	4% (1)	13% (28)
Total pupils	36 % (78)	60 % (128)	4 % (9)	36% (78)	60% (128)	4% (9)	(215)

COMMENTARY

End of Year 2023-Whole school 36% not meeting expectation and 64% have met or are above expectation in Reading

Mid Year 2023-Whole school-34% not meeting expectation and 66% on track to meet or have already met expectation in Reading

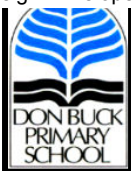
Mid Year 2022-Whole school-40% not meeting expectation and 60% on track to meet or have already met expectation in Reading

Analysis of 2023 End of Year Baseline Reading Data

- All Maori students 56.5% (31/55 students) not meeting expectation in Reading
 - Maori girls: 50% (14/28 girls) not meeting expectation in Reading
 - Maori boys 63% (17/27 boys) not meeting expectation in Reading
- Year 1 boys 46% (6/13 boys) not meeting expectation in Reading
- Year 4 girls 46% (6/13 girls) not meeting expectation in Reading- 3 are Maori and 3 are Pasifika
- Year 5 boys 42% (8/19 boys) not meeting expectation in Reading -4 are Maori and 3 are Pasifika and 1 is Asian
- Year 6 boys 63.5% (7/11 boys) not meeting expectation in Reading- 4 are Maori, 2 are Pasifika and 1 Asian
- Year 7 boys 68 % (12/18 boys) not meeting expectation in Reading -4 are Maori, 4 are Pasifika, 1 is Asian and 3 are European
- Year 7 girls 45% (9/20 girls) not meeting expectation in Reading 2 are Maori, 6 are Pasifika and 1 is European

Specific Cohorts requiring extra support to progress in Reading in 2024

- All Maori students not meeting expectation in Reading
- All Pasifika students not meeting expectation in Reading
- Year 2 boys not meeting expectation in Reading
- Year 5 girls not meeting expectation in Reading
- Year 6/7/8 boys not meeting expectation in Reading
- Year 8 girls not meeting expectation in Reading



2023 END OF YEAR ACHIEVEMENT DATA FOR WRITING

WRITING

Data includes all students, including those with special learning needs, but excludes 14 students who have completed less than 40 weeks at school and 3 students with insufficient attendance to make an assessment of current achievement levels.

WHOLE SCHOOL AND YEAR LEVEL DATA NOVEMBER 2023

Based on end of year overall teacher judgements:

	Not mtg expectn	At expectn	Above expectn	Total Below	Total At	Total Above	Total Pupils
Y1	28% (7)	72% (18)		28% (7)	72% (18)	0%	12% (25)
Y2	33% (7)	67% (14)		33% (7)	67% (14)	0%	10% (21)
Y3	15% (3)	85% (17)		15% (3)	85% (17)	0%	9% (20)
Y4	41% (9)	59% (13)		41% (9)	59% (13)	0%	10% (22)
Y5	65% (22)	26% (9)	9% (3)	65% (22)	26% (9)	9% (3)	16% (34)
Y6	56% (15)	30% (8)	15% (4)	56% (15)	30% (8)	15% (4)	13% (27)
Y7	50% (19)	50% (19)		50% (19)	50% (19)	0%	18% (38)
Y8	36% (10)	61% (17)	4% (1)	36% (10)	61% (17)	4% (1)	13% (28)
Total pupils	43 % (92)	53 % (115)	4 % (8)	43% (92)	53% (115)	4% (8)	(215)

COMMENTARY

End of Year 2023-Whole school-43% not meeting expectation and 57% have met expectation or are above expectation in Writing

Mid Year 2023-Whole school - 43% not meeting expectation and 57% on track to meet or have already met expectation in Writing

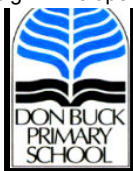
Mid Year 2022-Whole school -57% not meeting expectation and 43% on track to meet or have already met expectation in Writing

Analysis of 2023 End of Year Baseline Writing Data

- 55% of boys (58/105 boys) are not meeting expectation in Writing- 18 are Maori, 21 are Pasifika, 8 are Asian and 10 are European -13 of these are new enrolments in the second half of the year
 - 51% (21/41 boys) of Pasifika boys are not meeting expectation in Writing
 - 62.5% (10/16 boys) European boys are not meeting expectation in Writing
 - Y1 boys 46% (6/13 boys) are not meeting expectation in Writing
 - Year 5 boys 71% (14/19 boys) are not meeting expectation in Writing -5 are Maori, 6 are Pasifika, 2 are Asian and 1 is European
 - Year 6 boys 91% (10/11 boys) are not meeting expectation in Writing -4 are Maori, 3 are Pasifika, 2 are Asian and 1 is European
 - Year 7 boys 67% (12/18 boys) are not meeting expectation in Writing -3 re Maori, 5 are Pasifika, 1 are Asian and 3 are European
- 56.5% (31/55 students) of all Maori students are not meeting expectation in Writing
 - 67% (18/27 boys) of Maori boys are not meeting expectation in Writing
 - 46.5% (13/28) of Maori girls are not meeting expectation in writing

Specific Cohorts requiring extra support to progress in Writing in 2024

- Writing progress in general, across the school, remains an area of focus
- Specific focus on improving progress in Writing for all boys especially our Pasifika boys
- Particular focus on all Year 5-8 boys not meeting expectation in Writing



2023 END OF YEAR ACHIEVEMENT DATA FOR MATHS

MATHS

Data includes all students, including those with special learning needs, but excludes 14 students who have completed less than 40 weeks at school and 3 students with insufficient attendance to make an assessment of current achievement levels.

WHOLE SCHOOL AND YEAR LEVEL DATA NOVEMBER 2023

Based on end of year overall teacher judgements:

	Not mtg expectn	At expectn	Above expectn	Total Below	Total At	Total Above	Total Pupils
Y1	8% (2)	92% (23)		8% (2)	92% (23)	0%	12% (25)
Y2	19% (4)	81% (17)		19% (4)	81% (17)	0%	10% (21)
Y3	5% (1)	95% (19)		5% (1)	95% (19)	0%	9% (20)
Y4	45% (10)	55% (12)		45% (10)	55% (12)	0%	10% (22)
Y5	50% (17)	29% (10)	21% (7)	50% (17)	29% (10)	21% (7)	16% (34)
Y6	59% (16)	33% (9)	7% (2)	59% (16)	33% (9)	7% (2)	13% (27)
Y7	61% (23)	37% (14)	3% (1)	61% (23)	37% (14)	3% (1)	18% (38)
Y8	39% (11)	57% (16)	4% (1)	39% (11)	57% (16)	4% (1)	13% (28)
Total pupils	39 % (84)	56 % (120)	5 % (11)	39% (84)	56% (120)	5% (11)	(215)

COMMENTARY

End of Year data 2023- Whole school - 39% not meeting expectation in Maths and 61% have met or above expectation in Maths

Mid Year 2023-Whole school - 38% not meeting expectation and 62% on track to meet or have already met expectation in Maths

Mid Year 2022-Whole school -50% not meeting expectation and 50% on track to meet or have already met expectation in Maths

Analysis of 2023 End of Year Baseline Maths Data

- ❖ Maori students 54.5% (30/55 students) of our Maori students are not meeting expectation in Maths - 15/27 boys and 15/28 girls
- ❖ Year 4 students 45.5% (10/22 students) are not meeting expectation in Maths- 5/9 boys and 5/13 girls
- ❖ Year 5 students 50% (17/34 students) are not meeting expectation in Maths-9/19 boys and 8/15 girls
- ❖ Year 6 students 59.3% (16/27 students) are not meeting expectation in Maths-8/11 boys and 8/16 girls
 - Year 6 boys 73% (8/11 students) are not meeting expectation in Maths- 4 are Maori, 3 are Pasifika, and 1 Asian
 - Year 6 girls 50% (8/16 girls) are not meeting expectation in Maths -4 are Maori, 1 is Pasifika 1 is Asian 2 is European
- ❖ Year 7 boys 72% (13/18 boys) are not meeting expectation in Maths-3 are Maori, 5 are Pasifika, 2 are Asian, 3 are European
- ❖ Year 7 girls 50% (10/20 girls) are not meeting expectation in Maths - 2 are Maori, 5 are Pasifika, 1 M.E and 2 Europea

Specific Cohorts requiring extra support to progress in Maths in 2024

- All Maori students
- All Year 5-8 groups
- Year 7/8 boys in particular