

DON BUCK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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 Expires
Cherie Palmer	Chair Person	Re-elected April 2019	May-22
Sandy Stirling	Principal	ex Officio	-
Ershad Ali	Board Member	Elected April 2019	May-22
Olga Mills	Board Member	Re-elected April 2019	May-22
Trevor Nicol	Board Member	Re-elected April 2019	May-22
Trevor Palupe-Grant	Board Member	Elected April 2019	May-22
Mary-Anne Carr-Neil	Staff Rep	Elected April 2019	May-22

Accountant / Service Provider: Shore Chartered Accountants Limited

DON BUCK SCHOOL

Annual Report - For the year ended 31 December 2021

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Don Buck School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

CHERIE ANNE PALMER

Full Name of Presiding Member

ALEXANDER CHARLES ROSS STIRLING

Full Name of Principal



Signature of Presiding Member



Signature of Principal

30-05-22

Date:

30-5-22

Date:

Don Buck School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,432,276	2,536,765	2,589,741
Locally Raised Funds	3	20,778	24,600	18,870
Interest Income		2,101	6,000	4,131
		<u>2,455,155</u>	<u>2,567,365</u>	<u>2,612,742</u>
Expenses				
Locally Raised Funds	3	18,207	26,935	13,630
Learning Resources	4	1,414,616	1,340,771	1,369,193
Administration	5	169,643	205,690	159,950
Finance		1,504	3,000	2,138
Property	6	768,977	1,007,300	990,519
Depreciation	11	52,996	63,220	68,167
Loss on Disposal of Property, Plant and Equipment		16,516	-	222
		<u>2,442,459</u>	<u>2,646,916</u>	<u>2,603,819</u>
Net Surplus / (Deficit) for the year		12,696	(79,551)	8,923
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>12,696</u></u>	<u><u>(79,551)</u></u>	<u><u>8,923</u></u>

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

Don Buck School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	884,690	495,137	852,284
Accounts Receivable	8	94,353	101,500	335,058
GST Receivable		20,040	-	-
Prepayments		7,771	6,000	5,588
Inventories	9	1,085	2,000	1,602
Investments	10	100,317	100,317	100,317
		<u>1,108,256</u>	<u>704,954</u>	<u>1,294,849</u>
Current Liabilities				
GST Payable		-	4,000	3,858
Accounts Payable	12	197,741	155,000	389,675
Revenue Received in Advance	13	-	-	15,016
Provision for Cyclical Maintenance	14	53,833	50,000	-
Finance Lease Liability	15	6,001	5,000	27,882
Funds held for Capital Works Projects	16	376,898	100,000	179,666
Funds for Resource Teachers of Learning & Behaviour services	17	-	-	286,509
		<u>634,473</u>	<u>314,000</u>	<u>902,606</u>
Working Capital Surplus/(Deficit)		473,783	390,954	392,243
Non-current Assets				
Property, Plant and Equipment	11	261,503	251,856	374,293
		<u>261,503</u>	<u>251,856</u>	<u>374,293</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	86,507	89,894	117,894
Finance Lease Liability	15	3,039	5,000	21,178
		<u>89,546</u>	<u>94,894</u>	<u>139,072</u>
Net Assets		<u><u>645,740</u></u>	<u><u>547,916</u></u>	<u><u>627,464</u></u>
Equity		<u><u>645,740</u></u>	<u><u>547,916</u></u>	<u><u>627,464</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 Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		627,464	627,467	618,541
Total comprehensive revenue and expense for the year		12,696	(79,551)	8,923
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		5,580	-	-
Equity at 31 December		645,740	547,916	627,464

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 Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		577,998	545,645	633,933
Locally Raised Funds		20,848	24,670	36,331
Goods and Services Tax (net)		(23,898)	142	14,053
Payments to Employees		(284,400)	(338,615)	(275,184)
Payments to Suppliers		(244,949)	(246,243)	(275,120)
Interest Paid		(1,504)	(3,000)	(2,138)
Interest Received		2,590	6,272	6,541
Net cash from/(to) Operating Activities		46,685	(11,129)	138,416
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		33,201	-	
Purchase of Property Plant & Equipment (and Intangibles)		(13,775)	-	(7,481)
Purchase of Investments		-	-	(14,317)
Net cash from/(to) Investing Activities		19,426	-	(21,798)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,580	-	
Finance Lease Payments		(14,604)	(8,703)	(10,161)
Funds Administered on Behalf of Third Parties		(24,681)	(337,315)	175,028
Net cash from/(to) Financing Activities		(33,705)	(346,018)	164,867
Net increase/(decrease) in cash and cash equivalents		32,406	(357,147)	281,485
Cash and cash equivalents at the beginning of the year	7	852,284	852,284	570,799
Cash and cash equivalents at the end of the year	7	884,690	495,137	852,284

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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 2021

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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 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) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) 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 to buildings owned by the Crown 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 to Crown Owned Assets	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

j) 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. 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	481,244	502,266	538,768
Teachers' Salaries Grants	1,130,260	1,144,104	1,157,301
Use of Land and Buildings Grants	591,288	832,000	813,810
Other MoE Grants	229,484	58,395	79,862
	<u>2,432,276</u>	<u>2,536,765</u>	<u>2,589,741</u>

The school has opted in to the donations scheme for this year. Total amount received was \$35,250.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	7,468	4,000	2,470
Curriculum related Activities - Purchase of goods and services	2,432	-	1,922
Trading	9,880	17,600	14,417
Fundraising & Community Grants	998	3,000	61
	<u>20,778</u>	<u>24,600</u>	<u>18,870</u>
Expenses			
Extra Curricular Activities Costs	12,838	18,880	7,377
Trading	4,886	7,050	6,253
Fundraising and Community Grant Costs	483	1,005	-
	<u>18,207</u>	<u>26,935</u>	<u>13,630</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>2,571</u>	<u>(2,335)</u>	<u>5,240</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	26,236	24,900	24,318
Healthy School Lunch Programme	117,717	-	-
Information and Communication Technology	17,336	17,500	19,916
Library Resources	208	400	239
Employee Benefits - Salaries	1,234,912	1,275,971	1,301,428
Staff Development	18,207	22,000	23,292
	<u>1,414,616</u>	<u>1,340,771</u>	<u>1,369,193</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,250	3,700	3,585
Board Fees	2,910	4,000	3,025
Board Expenses	11,541	10,510	15,216
Communication	4,697	4,430	3,791
Consumables	3,212	11,350	2,760
Other	8,501	7,350	7,233
Employee Benefits - Salaries	113,030	146,926	109,437
Insurance	5,832	7,424	7,059
Service Providers, Contractors and Consultancy	11,670	10,000	7,844
	<u>169,643</u>	<u>205,690</u>	<u>159,950</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	15,590	15,000	14,130
Consultancy and Contract Services	38,370	41,000	84,536
Cyclical Maintenance Provision	22,446	22,000	17,577
Grounds	11,813	10,200	6,300
Heat, Light and Water	10,795	14,800	12,850
Repairs and Maintenance	10,897	7,630	13,384
Use of Land and Buildings	591,288	832,000	813,810
Security	10,035	8,200	9,646
Employee Benefits - Salaries	57,743	56,470	18,286
	<u>768,977</u>	<u>1,007,300</u>	<u>990,519</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	884,190	495,137	412,284
Short-term Bank Deposits	-	-	440,000
Petty Cash	500	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>884,690</u>	<u>495,137</u>	<u>852,284</u>

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

Of the \$884,690 Cash and Cash Equivalents, \$376,899 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	1,000	1,000	1,070
Interest Receivable	283	500	772
Banking Staffing Underuse	6,223	-	2,211
Teacher Salaries Grant Receivable	86,847	100,000	331,005
	<u>94,353</u>	<u>101,500</u>	<u>335,058</u>
Receivables from Exchange Transactions	1,283	1,500	1,842
Receivables from Non-Exchange Transactions	93,070	100,000	333,216
	<u>94,353</u>	<u>101,500</u>	<u>335,058</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	1,085	2,000	1,602
	<u>1,085</u>	<u>2,000</u>	<u>1,602</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,317	100,317	100,317
Total Investments	<u>100,317</u>	<u>100,317</u>	<u>100,317</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	177,759	-	-	-	(8,978)	168,781
Playground	14,692	-	(5,690)	-	(9,002)	-
Furniture and Equipment	84,377	5,965	(13,103)	-	(13,743)	63,496
Information and Communication Technology	6,584	6,003	-	-	(5,987)	6,600
RTLB Cluster Assets	30,924	-	(30,924)	-	-	-
RTLB Leased Assets	28,293	-	(28,293)	-	-	-
Leased Assets	18,790	4,441	-	-	(13,450)	9,781
Library Resources	12,874	1,807	-	-	(1,836)	12,845
Balance at 31 December 2021	374,293	18,216	(78,010)	-	(52,996)	261,503

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	403,410	(234,629)	168,781	403,410	(225,651)	177,759
Playground	124,874	(124,874)	-	124,144	(109,452)	14,692
Furniture and Equipment	121,263	(57,767)	63,496	365,233	(280,856)	84,377
Information and Communication T	76,719	(70,119)	6,600	129,154	(122,570)	6,584
RTLB Cluster Assets	-	-	-	43,052	(12,128)	30,924
RTLB Leased Assets	-	-	-	47,586	(19,293)	28,293
Leased Assets	57,043	(47,262)	9,781	56,581	(37,791)	18,790
Library Resources	29,575	(16,730)	12,845	28,388	(15,514)	12,874
Balance at 31 December	812,884	(551,381)	261,503	1,197,548	(823,255)	374,293

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	85,846	30,000	26,245
Accruals	14,448	15,000	16,862
Employee Entitlements - Salaries	87,356	100,000	331,005
Employee Entitlements - Leave Accrual	10,091	10,000	15,563
	197,741	155,000	389,675
Payables for Exchange Transactions	197,741	155,000	389,675
	197,741	155,000	389,675

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	-	-	15,016
	<u>-</u>	<u>-</u>	<u>15,016</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	117,894	117,894	100,317
Increase/ (decrease) to the Provision During the Year	22,446	22,000	22,447
Use of the Provision During the Year	-	-	(4,870)
Provision at the End of the Year	<u>140,340</u>	<u>139,894</u>	<u>117,894</u>
Cyclical Maintenance - Current	53,833	50,000	-
Cyclical Maintenance - Term	86,507	89,894	117,894
	<u>140,340</u>	<u>139,894</u>	<u>117,894</u>

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	5,995	5,500	29,882
Later than One Year and no Later than Five Years	3,767	5,500	23,178
Future Finance Charges	(722)	(1,000)	(4,000)
	<u>9,040</u>	<u>10,000</u>	<u>49,060</u>
Represented by			
Finance lease liability - Current	6,001	5,000	27,882
Finance lease liability - Term	3,039	5,000	21,178
	<u>9,040</u>	<u>10,000</u>	<u>49,060</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Shade Sails	<i>in progress</i>	145,181	-	(64,576)	-	80,605
5YA Roof Replacement	<i>complete</i>	7,721	1,843	(9,564)	-	-
Modernisation	<i>in progress</i>	26,764	375,923	(135,194)	-	267,493
Carpet	<i>in progress</i>	-	28,800	-	-	28,800
Totals		179,666	406,566	(209,334)	-	376,898

Represented by:

Funds Held on Behalf of the Ministry of Education	376,898
Funds Due from the Ministry of Education	-
	376,898

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Shade Sails	<i>in progress</i>	-	155,301	(10,120)	-	145,181
5YA Roof Replacement	<i>in progress</i>	-	135,000	(127,279)	-	7,721
Modernisation	<i>in progress</i>	-	43,772	(17,008)	-	26,764
						-
Totals		-	334,073	(154,407)	-	179,666

17. Funds for Resource Teachers of Learning and Behaviour Services (RTLB)

Don Buck School in 2020 was the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools. As of 1 January 2021 this changed to Swanson School and all RTLB funds were transferred

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds held at beginning of the year	-	-	291,147
Revenue			
Teachers' Salary Grant	-	-	2,883,091
Administration Grant	-	-	109,719
Learning Support Funding	-	-	212,591
Year 11-13 Funding	-	-	134,208
Travel Grant	-	-	28,500
	-	-	3,368,109
Total funds available	-	-	3,659,256
Expenses			
Employee Benefit - Salaries	-	-	2,883,091
Administration	-	-	191,365
Learning Support	-	-	245,985
Travel	-	-	52,067
Other Expenses	-	-	238
	-	-	3,372,746
Funds Held at Year End	-	-	286,509
Current Assets			
Cash at bank	-	-	94,668
Other Current Assets	-	-	218,300
Non Current Assets			
Property Plant and Equipment	-	-	30,924
Leased Assets	-	-	28,293
Current Liabilities			
Operating Creditors	-	-	55,319
Lease Payments Due	-	-	30,357
Equity	-	-	286,509

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,910	3,025
<i>Leadership Team</i> Remuneration Full-time equivalent members	461,773 4	352,698 3
Total key management personnel remuneration	464,683	355,723

There are six members of the Board excluding the Principal. The Board had held eight 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	160 - 170
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	2021 FTE Number	2020 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: 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 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works except for those recorded in note 16 as part of their 5YA. (Capital commitments at 31 December 2020: nil)

23. 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	884,690	495,137	852,284
Receivables	94,353	101,500	335,058
Investments - Term Deposits	100,317	100,317	100,317
Total Financial assets measured at amortised cost	<u>1,079,360</u>	<u>696,954</u>	<u>1,287,659</u>

Financial liabilities measured at amortised cost

Payables	197,741	155,000	389,675
Finance Leases	9,040	10,000	49,060
Total Financial Liabilities Measured at Amortised Cost	<u>206,781</u>	<u>165,000</u>	<u>438,735</u>

24. Events After Balance Date

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Don Buck School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Don Buck School (the School). The Auditor-General has appointed me, Colin Henderson, 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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. 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, arise from section 87 of the Education Act 1989.

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 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 analysis of variance 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.

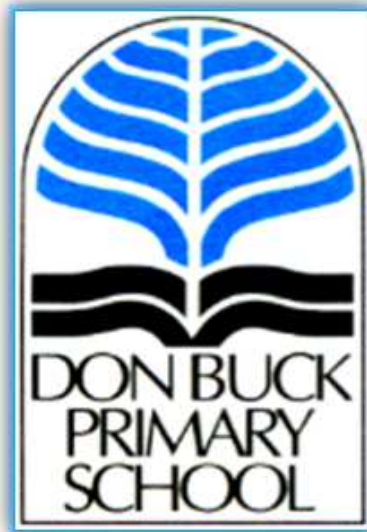
Independence

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 that reads 'Colin Henderson'.

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

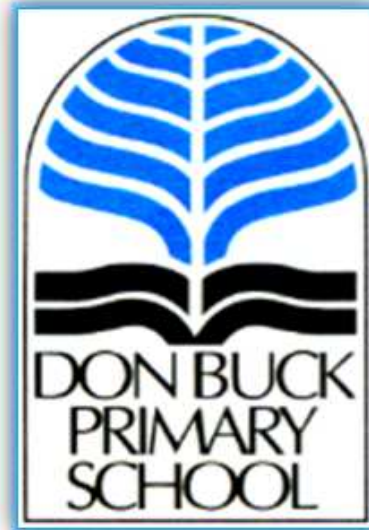


Analysis of Variance

Curriculum Achievement Targets

for the year ended 31 December 2021

Actions	Reasons for Variance	Evaluation
<ul style="list-style-type: none"> • analysed data from end of 2020 and identified priority groups and individuals • used standardised assessment tools targeting specific achievement goals to collect baseline data for these groups/individuals • targeted learners close to expectation and set learning goals and learning plans for these students as part of regular class planning • closely monitored target students using DBS learning progressions and formative assessment methods • continued to strengthen teacher expertise and knowledge to meet student needs • connected with parents of target students in parent hui and parent/teacher interview about goals and programmes for target students and how parents could support student learning at home • monitored and strengthened assessment procedures and practice • regular moderation within and across teams • using standardised assessment tools collected baseline achievement data mid 2021 (July 2021) and compared with EOY 2020 data and analysed progress against learning goals 	<ul style="list-style-type: none"> • data from mid-year 2021 showed the some slight improvement in some target areas (see commentary) • some improvement was evident among our target students in Writing where a significant proportion showed sub-level improvements when assessed using the Asttle Writing tool. • in early Term 3 Auckland was placed in a lockdown which extended into late Term 4 2021 • maintaining contact with a large proportion of families was difficult • the majority of families did not have the in-home technology to make online learning viable for our students • families were provided with hard learning packs and daily learning tasks provided by email - verifying completion of these tasks was extremely difficult -feedback only received from a minority of students • conducting targeted/tailored learning programmes and monitoring the progress of target students was not possible • when students could return to school in mid-November approximately 60% of students returned but attendance was part-time for all and intermittent for some • due to Covid safety restrictions the students who returned were placed in multi-age, whanau based, individual bubbles and could not be taught by their own teachers • the restrictions and limitations listed above seriously restricted any progress towards our achievement targets in 2021 	<ul style="list-style-type: none"> • collect fresh baseline data and identify areas for improvement and priority students/groups of students • set learning targets and plan for these to accelerate progress for these students as part of regular class planning • target resources to promote achievement goals • continue strengthening teacher capability in priority areas and in assessment of progress and achievement • inform and connect with whanau so they can support learning goals at home • monitor the progress of priority learners closely and adapt support and acceleration programmes accordingly • collect and analyse data in a timely manner



Analysis of Variance

for the year ended 31 December 2021

Supporting documentation

Curriculum Achievement Targets for 2021
Achievement Data & Commentary Mid Year 2021

Curriculum Achievement Targets 2021

READING

Don Buck Primary School Number: 1262

Strategic Aim	Improved student outcomes in Literacy-Reading
Annual Goal	To improve the achievement of students in reading across the school and of specific 'at risk' target students.
Reading Annual Targets	Increase school achievement and reduce race/gender disparity. 1. By the end of 2021-65% of male Māori learners will achieve at or above their expected end of year curriculum level in reading 2. By the end of 2021-65% of male Pasifika learners will achieve at or above their expected end of year curriculum level in reading
Reading Baseline Data	<ul style="list-style-type: none">• 60% of students are achieving at or above their expected curriculum level at the end of 2020 in reading• 35% of Maori boys are achieving at or above their expected curriculum level at the end of 2020 in reading• 39% of Pasifika boys are achieving at or above their expected curriculum level at the end of 2020 in reading
Key Improvement Strategies	KEY IMPROVEMENT STRATEGIES: <ul style="list-style-type: none">• identify target students, set specific goals and regularly monitor progress• accelerated learning plans developed for priority learners• group/individual teaching, additional programmes• continue to prioritise oral language development within literacy programmes• curriculum integration through inquiry learning• connect with whanau re regular attendance and support• PD-staff meetings around acceleration, moderation and assessment using and analysing running records and DBS reading learning progressions• regular moderation within and across syndicates access any additional Support: e.g.RTLit

Curriculum Achievement Targets 2021

WRITING

Don Buck Primary School Number: 1262

Strategic Aim	Improved student outcomes in Literacy-Writing
Annual Goal	To improve the achievement of students in writing across the school.
Writing Annual Targets	To improve the achievement of students, in writing, across the school so that 65% of students are achieving at or above the expected level, by targeting 48 (23%) students across the Year 3-8 classes for acceleration in 2021.
Writing Baseline Data	<ul style="list-style-type: none">• 47% (99/209) of students are achieving at or above their expected curriculum level at the end of 2020 in writing
Key Improvement Strategies	<ul style="list-style-type: none">• identify target students, set specific goals and regularly monitor progress• accelerated learning plans developed for priority learners• group/individual teaching, additional programmes• continue to prioritise oral language development within literacy programmes• curriculum integration through inquiry learning• connect with whanau re regular attendance and support• PD-staff meetings around acceleration, moderation and assessment using E-Astle rubric and DBS writing learning progressions,• regular moderation within and across syndicates

Curriculum Achievement Targets 2021

MATHS

Don Buck Primary School Number: 1262

Strategic Aim	Improved student learning outcomes in Numeracy - MATHS
Annual Goal	To improve the achievement of students in numeracy across the school.
Maths Annual Targets	Increase the number of students achieving at the expected stage in numeracy, by prioritising the teaching and learning of number sense and basic facts within our numeracy programmes, in Year 2-8 classes.
Maths Baseline Data	<ul style="list-style-type: none">• 26% (51/209) assessed as achieving at the expected stage for number knowledge development, according to numeracy targets, at the end of 2020.
Key Improvement Strategies	<ul style="list-style-type: none">• set specific goals and regularly monitor progress• learning plans developed for class numeracy programmes• whole class/group/individual teaching; additional programmes, home learning• continue to prioritise oral language development within numeracy programmes• curricconnect with whanau re regular attendance and support• PD-staff meetings around acceleration, moderation and assessment using Numeracy programme number sense and basic facts targets for number knowledge

BASELINE DATA (Reading)**Mid Year 2021**

PROVISO: It should be noted that the following data is from overall teacher judgements gathered July 2021 and then compared to the EOY 2020 data and is the only data available to analyse variance for 2021.

Data includes students with special learning needs, but excludes all students who have completed less than 40 weeks at school.

- 60% (112/188) of all students are on track to meet or have already met the curriculum expectations for reading, with 40% (76/188) of all students not yet meeting curriculum expectations.
- 52% (44/85) of boys are on track to meet or have already met the curriculum expectations for reading, with 48% (41/85) of boys not yet meeting curriculum expectations.
- 66% (68/103) of girls are on track to meet or have already met the curriculum expectations for reading, with 34% (35/103) of girls not yet meeting curriculum expectations.
- 44% (17/39) of Maori students are on track to meet or have already met the curriculum expectations for reading, with 56% (22/39) of Maori students not yet meeting curriculum expectations.
- 57% (48/84) of Pasifika students are on track to meet or have already met the curriculum expectations for reading, with 43% (36/84) of Pasifika not yet meeting curriculum expectations.
- 82.5% (19/23) of NZ European students are on track to meet or have already met the curriculum expectations for reading, with 17.5% (4/23) of NZ European students not yet meeting curriculum expectations.
- 71.5% (25/35) of Asian students are on track to meet or have already met the curriculum expectations for reading, with 28.5% (10/35) of Asian students not yet meeting curriculum expectations.
- 43% (3/7) of the students of other ethnicities are on track to meet or have already met the curriculum expectations for reading, with 57% (4/7) of students of other ethnicities not yet meeting curriculum expectations.

COMMENTARY

- overall levels of achievement in reading remain largely unchanged across the whole school and in most gender and ethnic groups from the end of 2020- 60% at or above expectation at the end of 2020 and 60% on track to meet or have already met curriculum expectation at mid-year 2021- and remain of concern
- Pasifika students (76 students at end of 2020/84 students mid-year 2021) who have made positive gains with an increase from 48% to 57% of Pasifika students now on track to meet or have met curriculum expectation in reading
- achievement levels for last year's Year 1 (14 students) cohort now this year's Year 2 (19 students) cohort have improved significantly with 63% (12/19) of Year 2 on track to meet or have already met curriculum expectation in reading compared to 14% (2/14) of Year 1 students from 2020 meeting expectation at end of 2020
- most other year levels have remained at around the same levels with some small gains in those meeting expectation in reading in the 2020 Year 2/2021 Year 3 cohort (+12%) and the 2020 Year 4/2021 Year 5 cohort (+9%)
- achievement levels in reading for boys and Maori and Pasifika students remain a significant concern as they are still significantly below those of other groups

BASELINE DATA (Writing)**Mid Year 2021**

PROVISO: It should be noted that the following data is from overall teacher judgements gathered July 2021 and then compared to the EOY 2020 data and is the only data available to analyse variance for 2021.

Data includes students with special learning needs, but excludes all students who have completed less than 40 weeks at school.

- 43% (81/188) of all students are on track to meet or have already met the curriculum expectations for writing, with 57% (107/188) of all students not yet meeting curriculum expectations.
- 31% (26/85) of boys are on track to meet or have already met the curriculum expectations for writing, with 69% (59/85) of boys not yet meeting curriculum expectations.
- 53% (55/103) of girls are on track to meet or have already met the curriculum expectations for writing, with 47% (48/103) of girls not yet meeting curriculum expectations.
- 31% (12/39) of Maori students are on track to meet or have already met the curriculum expectations for writing, with 69% (27/39) of Maori students not yet meeting curriculum expectations. [Maori boys: 87.5% (14/16) and Maori girls: 56.5% (13/23) yet to meet curriculum expectation in writing]
- 36% (30/84) of Pasifika students are on track to meet or have already met the curriculum expectations for writing, with 64% (54/84) of Pasifika not yet meeting curriculum expectations. [Pasifika boys: 73% (30/41) and Pasifika girls: 56% (24/43) yet to meet curriculum expectation in writing]
- 61% (14/23) of NZ European students are on track to meet or have already met the curriculum expectations for writing, with 39% (9/23) of NZ European students not yet meeting curriculum expectations.
- 66% (23/35) of Asian students are on track to meet or have already met the curriculum expectations for writing, with 34% (12/35) of Asian students not yet meeting curriculum expectations.
- 43% (3/7) of the students of other ethnicities are on track to meet or have already met the curriculum expectations for writing, with 57% (4/7) of students of other ethnicities not yet meeting curriculum expectations.

COMMENTARY

- levels of achievement in writing have dropped slightly across the whole school from the end of 2020 - 47% at or above expectation at the end of 2020 and 43% on track to meet /already met curriculum expectation at mid-year 2021 -and remain a significant concern
- levels of achievement for girls and in other ethnic groups remain largely unchanged from the end of 2020 to the middle of 2021.
- a significant decrease in the achievement of boys from the end of 2020 - 41% at or above expectation at the end of 2020 and 31% on track to meet/already met curriculum expectation at mid-year 2021.
- achievement levels in writing for boys, Maori and Pasifika students are still significantly below those of other groups
- of concern is the achievement level of last year's Year 1 cohort (14 students) now this year's Year 2 cohort (19 students) with a drop in students achieving at expected level from 93% (13/14) to 47.5% (9/19)
- also of concern is the achievement level of last year's Year 7 cohort (23 students) now this year's Year 8 cohort (27 students) with a drop in students achieving at expected level from 31% (9/29) to 19% (5/27).
- most other year levels have remained at around the same levels with some small gains in those meeting expectation in writing in the 2020 Year 2/2021 Year 3 cohort (+17%) and the 2020 Year 4/2021 Year 5 cohort (+18%)

BASELINE DATA (Writing)**Mid Year 2021**

PROVISO: It should be noted that the following data is from overall teacher judgements gathered **July 2021** and then compared to the **EOY 2020** data and is the only data available to analyse variance for 2021.

Data includes students with special learning needs, but excludes all students who have completed less than 40 weeks at school.

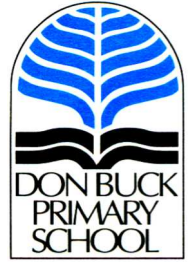
- 50% (94/188) of all students are on track to meet or have already met the curriculum expectations for maths, with 50% (94/188) of all students not yet meeting curriculum expectations.
- 48% (41/85) of boys are on track to meet or have already met the curriculum expectations for maths, with 52% (44/85) of boys not yet meeting curriculum expectations.
- 51% (53/103) of girls are on track to meet or have already met the curriculum expectations for maths, with 49% (50/103) of girls not yet meeting curriculum expectations.
- 26% (10/39) of Maori students are on track to meet or have already met the curriculum expectations for maths, with 74% (29/39) of Maori students not yet meeting curriculum expectations. [Maori boys: 81% (13/16) and Maori girls: 70% (16/23) yet to meet curriculum expectation in writing]
- 54% (45/84) of Pasifika students are on track to meet or have already met the curriculum expectations for maths, with 46% (39/84) of Pasifika not yet meeting curriculum expectations
- 52% (12/23) of NZ European students are on track to meet or have already met the curriculum expectations for maths, with 48% (11/23) of NZ European students not yet meeting curriculum expectations.
- 69% (24/35) of Asian students are on track to meet or have already met the curriculum expectations for maths, with 31% (11/35) of Asian students not yet meeting curriculum expectations.
- 43% (3/7) of the students of other ethnicities are on track to meet or have already met the curriculum expectations for maths, with 57% (4/7) of students of other ethnicities not yet meeting curriculum expectations.

COMMENTARY

- overall levels of achievement in maths have improved slightly across the whole school from the end of 2020 – 43.5% at or above expectation at the end of 2020 and 50% on track to meet /already met curriculum expectation at mid-year 2021 – and remain a significant concern
- there have been small gains in levels of achievement for most gender and ethnic groups across the board
- achievement levels for Maori students are of significant concern with only 26% (10/39) of Maori students achieving at curriculum expectation in Maths mid-year 2020 (the same as the end of 2020 -25% (13/50 students)
- achievement levels of the Year 8 cohort is of particular concern dropping significantly from 48% of Year 7s achieving at curriculum expectation at the end of 2020 compared to 33% of Year 8s achieving at expectation mid-year 2021

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“Seize the Day”
“Rarawhitia te Ra



Kiwi Sport

KIWISPORT is a Government funding initiative to support students' participation in organised sport.

In 2021 the school received total Kiwisport funding of \$3,017 (2020: \$3,358).

The funding was spent on agility development coaching for pupils from New Entrant through to Yr.8. This resulted in

1. 100% of our pupils receiving “in class” skills training.
2. An increase in our pupils' voluntary participation in morning tea and lunchtime sport.
3. Continuing increase in Yrs 5, 6 7, 8 in interschool sports exchanges.