

DON BUCK PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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 of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Cherie Palmer	Chair Person	Re-elected April 2019	May-22
Sandy Stirling	Principal	ex Officio	-
Jennice Murray	Principal	ex Officio	Dec-20
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 PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Don Buck Primary School

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees 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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

CHERIE ANNE PALMER

Full Name of Board Chairperson



Signature of Board Chairperson

26.05.2021

Date:

ALEXANDER CHARLES ROSS STIRLING

Full Name of Principal



Signature of Principal

26/05/2021

Date:

Don Buck Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,589,741	2,570,584	2,524,684
Locally Raised Funds	3	18,870	32,500	47,879
Interest income		4,131	5,000	8,085
		<u>2,612,742</u>	<u>2,608,084</u>	<u>2,580,648</u>
Expenses				
Locally Raised Funds	3	13,630	19,055	15,159
Learning Resources	4	1,369,193	1,454,579	1,370,039
Administration	5	159,950	164,005	149,780
Finance		2,138	3,200	2,377
Property	6	990,519	987,882	973,802
Depreciation	7	68,167	85,000	79,346
Loss on Disposal of Property, Plant and Equipment		222	-	3,280
		<u>2,603,819</u>	<u>2,713,721</u>	<u>2,593,783</u>
Net Surplus / (Deficit) for the year		8,923	(105,637)	(13,135)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>8,923</u>	<u>(105,637)</u>	<u>(13,135)</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 Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		618,541	618,541	631,676
Total comprehensive revenue and expense for the year		8,923	(105,637)	(13,135)
Equity at 31 December		627,464	512,904	618,541

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 Primary School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	852,284	393,524	570,799
Accounts Receivable	9	335,058	322,500	313,512
GST Receivable		-	-	10,195
Prepayments		5,588	5,000	6,815
Inventories	10	1,602	-	2,237
Investments	11	100,317	-	86,000
		<u>1,294,849</u>	<u>721,024</u>	<u>989,558</u>
Current Liabilities				
GST Payable		3,858	-	-
Accounts Payable	13	389,675	353,000	355,288
Revenue Received in Advance	14	15,016	-	-
Provision for Cyclical Maintenance	15	-	-	23,879
Finance Lease Liability - Current Portion	16	27,882	10,659	24,314
Funds held for Capital Works Projects	17	179,666	-	-
Funds for Resource Teachers of Learning & Behaviour services	18	286,509	96,047	291,147
		<u>902,606</u>	<u>459,706</u>	<u>694,628</u>
Working Capital Surplus/(Deficit)		392,243	261,318	294,930
Non-current Assets				
Property, Plant and Equipment	12	374,293	336,366	421,366
		<u>374,293</u>	<u>336,366</u>	<u>421,366</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	117,894	74,121	76,438
Finance Lease Liability	16	21,178	10,659	21,317
		<u>139,072</u>	<u>84,780</u>	<u>97,755</u>
Net Assets		<u><u>627,464</u></u>	<u><u>512,904</u></u>	<u><u>618,541</u></u>
Equity	24	<u><u>627,464</u></u>	<u><u>512,904</u></u>	<u><u>618,541</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 Primary School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		633,933	565,482	527,662
Locally Raised Funds		36,331	31,031	90,065
Goods and Services Tax (net)		14,053	10,195	(2,129)
Funds Administered on Behalf of Third Parties		(4,638)	(195,100)	-
Payments to Employees		(275,184)	(366,998)	(273,211)
Payments to Suppliers		(275,120)	(262,175)	(222,629)
Cyclical Maintenance Payments in the year		-	(23,879)	-
Interest Paid		(2,138)	(3,200)	(2,377)
Interest Received		6,541	5,682	5,254
Net cash from/(to) Operating Activities		133,778	(238,962)	122,635
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(523)
Purchase of Property Plant & Equipment (and Intangibles)		(7,481)	-	(31,202)
Purchase of Investments		(14,317)	-	(36,639)
Proceeds from Sale of Investments		-	86,000	-
Net cash from/(to) Investing Activities		(21,798)	86,000	(68,364)
Cash flows from Financing Activities				
Finance Lease Payments		(10,161)	(24,313)	(13,976)
Funds Held for Capital Works Projects		179,666	-	66,309
Net cash from/(to) Financing Activities		169,505	(24,313)	52,333
Net increase/(decrease) in cash and cash equivalents		281,485	(177,275)	106,604
Cash and cash equivalents at the beginning of the year	8	570,799	570,799	464,195
Cash and cash equivalents at the end of the year	8	852,284	393,524	570,799

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 Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Don Buck Primary 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 of Trustees (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 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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 15.

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 12.

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.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

h) 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.

i) Investments

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

j) Property, Plant and Equipment

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

Improvements 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

k) 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.

l) Accounts Payable

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

m) Employee Entitlements**Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

n) Revenue Received in Advance

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

o) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

p) 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.

q) 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.

r) Budget Figures

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

s) 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	538,768	479,146	447,207
Teachers' Salaries Grants	1,157,301	1,207,600	1,197,764
Use of Land and Buildings Grants	813,810	800,000	804,979
Other MoE Grants	79,862	83,838	74,734
	<u>2,589,741</u>	<u>2,570,584</u>	<u>2,524,684</u>

The school has opted in to the donations scheme for this year. Total amount received was \$37,350

Operational and Other MOE Grants totals include additional COVID-19 funding totalling \$7,254 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	2,470	3,000	5,361
Activities	1,922	-	5,365
Trading	14,417	27,500	33,547
Fundraising	61	2,000	3,606
	<u>18,870</u>	<u>32,500</u>	<u>47,879</u>
Expenses			
Activities	7,377	10,000	6,211
Trading	6,253	8,550	7,229
Fundraising (Costs of Raising Funds)	-	505	1,719
	<u>13,630</u>	<u>19,055</u>	<u>15,159</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>5,240</u>	<u>13,445</u>	<u>32,720</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	24,318	33,243	33,049
Information and Communication Technology	19,916	17,300	18,830
Library Resources	239	400	354
Employee Benefits - Salaries	1,301,428	1,386,636	1,306,224
Staff Development	23,292	17,000	11,582
	<u>1,369,193</u>	<u>1,454,579</u>	<u>1,370,039</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,585	3,585	3,495
Board of Trustees Fees	3,025	3,850	1,825
Board of Trustees Expenses	15,216	3,550	5,181
Communication	3,791	3,550	3,733
Consumables	2,760	13,400	2,559
Other	7,233	7,205	6,383
Employee Benefits - Salaries	109,437	110,065	110,762
Insurance	7,059	8,500	7,022
Service Providers, Contractors and Consultancy	7,844	10,300	8,820
	<u>159,950</u>	<u>164,005</u>	<u>149,780</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,130	11,500	12,496
Consultancy and Contract Services	84,536	41,000	41,569
Cyclical Maintenance Provision	17,577	21,562	14,250
Grounds	6,300	10,200	12,293
Heat, Light and Water	12,850	15,500	15,412
Repairs and Maintenance	13,384	11,120	17,630
Use of Land and Buildings	813,810	800,000	804,979
Security	9,646	8,000	9,173
Employee Benefits - Salaries	18,286	69,000	46,000
	<u>990,519</u>	<u>987,882</u>	<u>973,802</u>

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	10,470	10,470	10,470
Building Improvements - Crown	8,486	8,486	8,486
Furniture and Equipment	31,004	33,000	32,362
Information and Communication Technology	3,247	14,000	13,913
Leased Assets	13,121	15,000	12,239
Library Resources	1,839	4,044	1,876
	<u>68,167</u>	<u>85,000</u>	<u>79,346</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	-	-	1,770
Bank Current Account	412,284	393,524	219,029
Short-term Bank Deposits	440,000	-	350,000
Cash and cash equivalents for Statement of Cash Flows	852,284	393,524	570,799

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

Of the \$852,284 Cash and Cash Equivalents, \$179,666 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$852,284 Cash and Cash Equivalents, \$15,016 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$852,284 Cash and Cash Equivalents, \$304,668 is held by the School on behalf of the RTLB cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,070	20,000	18,531
Interest Receivable	772	2,500	3,182
Banking Staffing Underuse	2,211	-	2,498
Teacher Salaries Grant Receivable	331,005	300,000	289,301
	335,058	322,500	313,512
Receivables from Exchange Transactions	1,842	22,500	21,713
Receivables from Non-Exchange Transactions	333,216	300,000	291,799
	335,058	322,500	313,512

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,602	-	2,237
	1,602	-	2,237

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	100,317	-	86,000
Total Investments	100,317	-	86,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	188,230	-	-	-	(10,471)	177,759
Playground	23,178	-	-	-	(8,486)	14,692
Furniture and Equipment	114,303	1,078	-	-	(31,004)	84,377
Information and Communication Technology	4,991	4,840	-	-	(3,247)	6,584
RTLB Cluster Assets	36,223	2,845	(238)	-	(7,906)	30,924
RTLB Leased Assets	18,307	25,303	-	-	(15,317)	28,293
Leased Assets	23,000	9,726	(815)	-	(13,121)	18,790
Library Resources	13,134	1,808	(229)	-	(1,839)	12,874
Balance at 31 December 2020	421,366	45,600	(1,282)	-	(91,391)	374,293

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	403,410	(225,651)	177,759
Playground	124,144	(109,452)	14,692
Furniture and Equipment	365,233	(280,856)	84,377
Information and Communication Technology	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	56,581	(37,791)	18,790
Library Resources	28,388	(15,514)	12,874
Balance at 31 December 2020	1,197,548	(823,255)	374,293

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	201,680	-	(2,980)	-	(10,470)	188,230
Playground	31,664	-	-	-	(8,486)	23,178
Furniture and Equipment	122,925	23,740	-	-	(32,362)	114,303
Information and Communication Technology	14,706	4,198	-	-	(13,913)	4,991
RTLB Cluster Assets	23,040	22,515	(685)	-	(8,647)	36,223
RTLB Leased Assets	19,908	12,912	-	-	(14,513)	18,307
Leased Assets	33,804	1,435	-	-	(12,239)	23,000
Library Resources	11,801	3,508	(299)	-	(1,876)	13,134
Balance at 31 December 2019	459,528	68,308	(3,964)	-	(102,506)	421,366

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	403,411	(215,181)	188,230
Playground	124,144	(100,966)	23,178
Furniture and Equipment	364,939	(250,636)	114,303
Information and Communication Technology	124,315	(119,324)	4,991
RTLB Cluster Assets	62,731	(26,508)	36,223
RTLB Leased Assets	45,381	(27,074)	18,307
Leased Assets	53,511	(30,511)	23,000
Library Resources	27,045	(13,911)	13,134
Balance at 31 December 2019	1,205,477	(784,111)	421,366

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	26,245	30,000	34,900
Accruals	16,862	13,000	12,190
Employee Entitlements - Salaries	331,005	300,000	297,544
Employee Entitlements - Leave Accrual	15,563	10,000	10,654
	<u>389,675</u>	<u>353,000</u>	<u>355,288</u>
Payables for Exchange Transactions	389,675	353,000	355,288
	<u>389,675</u>	<u>353,000</u>	<u>355,288</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	15,016	-	-
	<u>15,016</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	100,317	100,317	86,067
Increase/ (decrease) to the Provision During the Year	22,447	(2,317)	23,000
Use of the Provision During the Year	(4,870)	(23,879)	(8,750)
Provision at the End of the Year	<u>117,894</u>	<u>74,121</u>	<u>100,317</u>
Cyclical Maintenance - Current	-	-	23,879
Cyclical Maintenance - Term	117,894	74,121	76,438
	<u>117,894</u>	<u>74,121</u>	<u>100,317</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	27,882	10,659	24,314
Later than One Year and no Later than Five Years	21,178	10,659	21,317
	49,060	21,318	45,631

17. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT 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

Represented by:

Funds Held on Behalf of the Ministry of Education	179,666
Funds Due from the Ministry of Education	-
	179,666

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Totals		-	-	-	-	-

18. Funds for RTLB Services

Don Buck Primary School is 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.

	2020 Actual \$	2020 (Unaudited) \$	2019 Actual \$
Funds held at beginning of the year	291,147	291,147	224,838
<i>Revenue</i>			
Teachers' Salary Grant	2,883,091	3,069,330	2,663,976
Administration Grant	109,719	109,719	109,719
Learning Support Funding	212,591	212,591	212,591
Travel Grant	134,208	134,208	134,208
Other Revenue	28,500	36,229	38,566
	<u>3,368,109</u>	<u>3,562,077</u>	<u>3,159,060</u>
Total funds available	<u>3,659,256</u>	<u>3,853,224</u>	<u>3,383,898</u>
<i>Expenses</i>			
Employee Benefit - Salaries	2,883,091	3,069,330	2,663,976
Administration	191,365	184,540	187,665
Learning Support	245,985	407,691	162,192
Travel	52,067	95,616	78,918
Other Expenses	238	-	-
	<u>3,372,746</u>	<u>3,757,177</u>	<u>3,092,751</u>
Funds Held at Year End	<u>286,509</u>	<u>96,047</u>	<u>291,147</u>
Current Assets			
Cash at bank	94,668	123,383	309,490
Other Current Assets	218,300	5,000	6,661
Non Current Assets			
Property Plant and Equipment	30,924	23,223	36,223
Leased Assets	28,293	8,307	18,307
Current Liabilities			
Operating Creditors & Accruals	55,319	50,000	58,734
Lease Payments Due	30,357	13,866	20,800
Equity	<u>286,509</u>	<u>96,047</u>	<u>291,147</u>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,025	1,825
Full-time equivalent members	0.06	0.12
<i>Leadership Team</i>		
Remuneration	352,698	339,682
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	355,723	341,507
Total full-time equivalent personnel	3.06	3.12

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	120 - 130
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	2020 FTE Number	2019 FTE Number
100 - 110	1.00	0.00
	1.00	0.00

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works except for those recorded in note 17 as part of their 5YA.

(Capital commitments at 31 December 2019: nil)

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	852,284	393,524	570,799
Receivables	335,058	322,500	18,531
Investments - Term Deposits	100,317	-	86,000
Total Financial assets measured at amortised cost	<u>1,287,659</u>	<u>716,024</u>	<u>675,330</u>

Financial liabilities measured at amortised cost

Payables	389,675	353,000	34,894
Finance Leases	49,060	21,318	45,631
Total Financial Liabilities Measured at Amortised Cost	<u>438,735</u>	<u>374,318</u>	<u>80,525</u>

26. Events After Balance Date

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

Independent Auditor's Report

To the readers of Don Buck Primary School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Don Buck Primary 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 2020, 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 2020; 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 27 May 2021. 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 Novopay 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, 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.

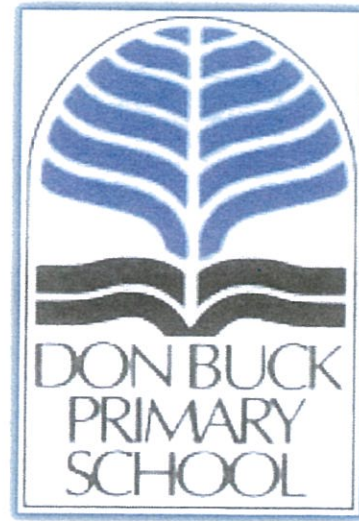
Independence

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 Primary School.



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



Analysis of Variance

for the year ended 31 December 2020

ANALYSIS OF VARIANCE

for year ending 31 December 2020

Don Buck Primary School Number: 1262

Strategic Aim	All students are able to access the New Zealand curriculum and be achieving at or above the expected level.
Annual Aim	To raise the rate of progress for students deemed at risk of not achieving at the expected level of the New Zealand Curriculum in Reading, Writing and Maths.
Baseline Data	Reading Baseline data Analysis of school-wide reading data from 2019 showed that 54.4% (131/241) of all students were achieving at or above expectation, with 45.6% (110/241) below expectation. <i>The data also specifically highlighted concerns in the following cohort achievement:</i> <ul style="list-style-type: none">➤ Maori achievement: 57.1% (36/63) did not achieve at the expected level for reading in 2019.➤ Pasifika achievement: 50.5% (48/95) did not achieve at the expected level for reading in 2019➤ 2020 Year 3 students (2019 Year 2 students): 58.1% (18/31) of Year 2 students did not achieve the expected level for reading in 2019➤ 2020 Year 4 students (2019 Year 3 students): 61.5% (16/26) of Year 3 students did not achieve the expected level for reading in 2019
	Writing Baseline data Analysis of school wide writing data from 2019 showed that 52.7% (127/241) of all students were achieving at or above expectation, with 47.3% (114/241) of all students below expectation. <i>The data also specifically highlighted concerns in the following cohort achievement:</i> <ul style="list-style-type: none">➤ Maori achievement: 55.6% (35/63) did not achieve at the expected level for writing in 2019➤ Pasifika achievement: 47.4% (45/95) did not achieve at the expected level for writing in 2019➤ 2020 Year 7 students (2019 Year 6 students): 71% (22/31) of Year 6 students did not achieve the expected level for writing in 2019➤ 2020 Year 8 students (2019 Year 7 students): 46.2% (12/26) of Year 7 students did not achieve the expected level for writing in 2019
	Maths Baseline data Analysis of school-wide mathematics data from 2019 showed that 55.2% (133/241) of all students were achieving at or above expectation, with 44.8% (108/241) of all students below expectation. <i>The data also specifically highlighted concerns in the following cohort achievement:</i> <ul style="list-style-type: none">➤ Maori achievement: 57.1% (36/63) did not achieve at the expected level for mathematics in 2019➤ Pasifika boys achievement: 45.1% (23/51) did not achieve at the expected level for mathematics in 2019➤ 2020 Year 6 students (2019 Year 5 students): 61.8% (21/34) did not achieve at the expected level for mathematics in 2019➤ 2020 Year 7 students (2019 Year 6 students): 58.1% (18/31) did not achieve at the expected level for mathematics in 2019

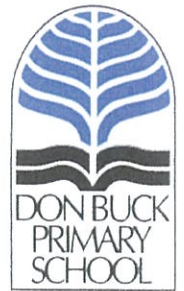
Annual Targets	<p><u>Reading Annual Targets 2020</u> To improve the reading skills of:</p> <ol style="list-style-type: none"> 1. All students achieving below expectation <p><u>The needs of the following, cohort groups of 2020 will be a particular target, to improve achievement:</u></p> <ol style="list-style-type: none"> 2. Maori students achieving below expectation in reading 3. Pasifika students achieving below expectation in reading 4. Year 3 students achieving below expectation in reading 5. Year 4 students achieving below expectation in reading
	<p><u>Writing Annual Targets 2020</u> To improve the writing skills of:</p> <ol style="list-style-type: none"> 1. All students achieving below expectation <p><u>The needs of the following, cohort groups of 2020 will be a particular target, to improve achievement:</u></p> <ol style="list-style-type: none"> 2. Maori students achieving below expectation in writing 3. Pasifika students achieving below expectation in writing 4. Year 7 students achieving below expectation in writing 5. Year 8 students achieving below expectation in writing
	<p><u>Maths Annual Targets 2020</u> To improve the mathematics skills of:</p> <ol style="list-style-type: none"> 1. All students achieving below expectation 2. <p><u>The needs of the following, cohort groups of 2020 will be a particular target, to improve achievement:</u></p> <ol style="list-style-type: none"> 3. Maori students achieving below expectation in maths 4. Pasifika boys achieving below expectation in maths 5. Year 6 students achieving below expectation in maths 6. Year 7 students achieving below expectation in maths

ANALYSIS OF VARIANCE	OUTCOMES (WHAT HAPPENED)	YEAR ENDED 31 DECEMBER 2019
<p>Reading</p> <p>Target 1: 2019: 45.6% (110/241) of all students achieved below the expected level 2020: 40% (84/209) of all students achieved below the expected level</p> <p>Target 2: 2019: 57.1% (36/63) of Maori students achieved below the expected level 2020: 52% (26/50) of Maori students achieved below the expected level</p> <p>Target 3: 2019: 50.5% (48/95) of Pasifika students achieved below the expected level 2020: 47% (36/76) of Pasifika students achieved below the expected level</p> <p>Target 4: 2019: 58.1% (18/31) of the Year 2 cohort (Year 3 cohort 2020) achieved below the expected level 2020: 39% (11/28) of the Year 3 cohort (Year 2 cohort 2019) achieved below the expected level</p> <p>Target 5: 2019: 61.5% (16/26) of the Year 3 cohort of 2020 (Year 4 cohort 2020) achieved below the expected level 2020: 47% (14/30) of the Year 4 cohort of 2020 (Year 3 2019) achieved below the expected level</p>	<p>Writing</p> <p>Target 1: 2019: 47.3% (114/241) achieved below the expected level 2020: 53% (110/209) achieved below the expected level</p> <p>Target 2: 2019: 55.6% (35/63) of Maori students achieved below the expected level 2020: 64% (32/50) of Maori students achieved below the expected level</p> <p>Target 3: 2019: 47.4% (45/95) of Pasifika students achieved below the expected level 2020: 62% (47/76) of Pasifika students achieved below the expected level</p> <p>Target 4: 2019: 41.9% (13/31) of the Year 2 cohort (Year 3 cohort 2020) achieved below the expected level 2020: 53.5% (15/28) of the Year 3 cohort (Year 2 cohort of 2019) achieved below the expected level</p> <p>Target 5: 2019: 34.6% (9/26) of the Year 3 cohort (Year 4 cohort 2020) achieved below the expected level 2020: 60% (18/30) of the Year 4 cohort (Year 3 cohort 2019) achieved below the expected level</p> <p>Target 6: 2019: 71% (22/31) of the Year 6 cohort (Year 7 cohort 2020) achieved below the expected level 2020: 68% (20/29) of the Year 7 cohort (Year 6 cohort 2019) achieved below the expected level</p>	<p>Maths</p> <p>Target 1: 2019: 44.8% (108/241) of all students achieved below the expected level 2020: 56.5% (119/209) of all students achieved below the expected level</p> <p>Target 2: 2019: 57.1 (36/63) of Maori students achieved below the expected level 2020: 74% (37/50) of Maori students achieved below the expected level</p> <p>Target 3: 2019: 45.1% (23/51) of Pasifika boys achieved below the expected level 2020: 64% (23/36) of Pasifika boys achieved below the expected level</p> <p>Target 4: 2019: 41.5% (17/41) of the Year 4 cohort (Year 5 cohort 2020) achieved below the expected level 2020: 77% (27/35) of the Year 5 cohort (Year 4 cohort 2019) achieved below the expected level</p> <p>Target 5: 2019: 58.1% (18/31) of the Year 6 cohort (Year 7 cohort 2020) achieved below the expected level 2020: 52% of the Year 7 cohort (Year 6 cohort 2019) achieved below the expected level</p> <p>Target 6: 2019: 62.1% (18/29) of the Year 7 cohort (Year 8 cohort 2020) achieved below the expected level 2020: 56.5% (13/23) of the Year 8 cohort (Year 7 cohort 2019) achieved below the expected level</p>
<ul style="list-style-type: none"> overall there was a positive shift in reading achievement across the whole school and the results for all target groups improved there was significant improvement for the Year 3 cohort of 2020 (Year 2 cohort 2019) group achievement there was significant improvement for the Year 4 cohort of 2020 (Year 3 cohort 2019) group achievement 	<ul style="list-style-type: none"> overall there was a downward shift in writing achievement across the whole school there was reflected in a significant downward shift in achievement in nearly all target groups there was a slight improvement in achievement of for the Year 7 cohort (Year 6 cohort of 2019) 	<ul style="list-style-type: none"> overall there was a downward shift in maths achievement across the whole school there was reflected in a significant downward shift in achievement in nearly all target groups there was a slight improvement in achievement of for the Year 7 cohort (Year 6 cohort of 2019) there was a slight improvement in achievement of for the Year 8 cohort (Year cohort of 2019)

Actions What did we do?	Reasons for Variance Why did it happen?	Evaluation Where to next?
<ul style="list-style-type: none"> ◦ prioritised “knowing the student” and building relationships ◦ prioritised oral language strategies across the curriculum ◦ focused on a “back to basics” approach in Numeracy and Literacy to ensure foundation skills are in place through explicit teaching ◦ ensured DBS learning progressions are used as a basis for planning, assessment and evaluation ◦ targeted learners, close to expectation, as part of regular class planning ◦ monitored and strengthened assessment procedures and practice ◦ continued to develop effective practice to support and accelerate progress for learners ◦ continued to strengthen teacher expertise and knowledge to best meet the diverse needs of our students ◦ encouraged student agency to focus on strategies that engage and motivate learners ◦ provided learning support programmes to accelerate targeted learners within class programmes ◦ developed Ako relationships between students using peered programmes ◦ continued to develop the partnership between home, school and community to support students ◦ analysed end of year data to inform progress and planning for the following year 	<ul style="list-style-type: none"> ◦ progress of many families impacted on student progress and exacerbated by many families being concerned about students returning to school until a return to Level 1 ◦ continued chronic absence patterns for many of our target students continued and were exacerbated by Covid 19 lockdowns ◦ absences created difficulties in delivering in class support to many target students ◦ although home learning packs were supplied, a lack of digital hardware, internet connections in homes parental and staff skill hampered our ability to run remote learning programmes effectively during lockdowns ◦ variable use of school wide learning progressions in reading, writing and maths in planning and assessment ◦ a key issue for many of our struggling children continues to be their oral language development and lack of language building experiences ◦ some of our ESOL students have made progress but still do not meet the requirements to access the curriculum at the expected level ◦ progress in maths continues to be affected by mismatch between strategic numeracy skills and numeracy knowledge ◦ levels of underachievement continue to be impacted by pastoral factors <ul style="list-style-type: none"> ◦ support for a significant number of high needs learners –these needs range from autism, attentional deficits to socio-emotional deprivation, family trauma and in some cases insufficient physical care ◦ for many of our target students goals are more developmental and social goals, aligned more strongly to the key competencies than to curriculum expectations at present ◦ ongoing attendance issues for a significant number of our students 	<ul style="list-style-type: none"> ◦ continue to engage with families to find solutions to overcome barriers to regular attendance ◦ continue with successful transition to school programme with a focus on support for families ◦ prioritise developmental/social goals in junior classes to support readiness for structured curriculum learning ◦ investigate tool for assessment of social and developmental goals to ensure readiness for learning in junior classes ◦ continue to prioritise oral language development in the literacy programmes across the school ◦ introduce more specific assessment to monitor progress in oral language development ◦ rich and relevant language experience activities to extend prior knowledge and reading vocabulary ◦ prioritise improvement of number knowledge skills in maths programmes ◦ positively exploit urges displayed in play based learning to motivate/initiate student led learning ◦ conference with students regularly to share progress and co-construct next steps ◦ targeted professional development in motivation to and engagement in learning for boys especially Maori and Pasifika boys ◦ ensure the delivery of reading programme aligns with DBS reading, writing and maths progressions ◦ use DBS progressions to moderate OTJs to improve consistency of our assessments ◦ targeted professional development for teachers in foundations skills in numeracy and literacy to renew and refresh effective practice and learning programmes ◦ seek funding/grants to upgrade school digital hardware and student access to integrated digital learning opportunities ◦ targeted professional development in digital skills for teachers ◦ collect and analyse achievement data throughout 2021

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"Seize the Day"
"Rarawhītia te Ra"



Kiwi Sport

As at 31 December 2020 the Board has entered into the following contracts:

There are no contingent liabilities and no contingent assets as at 31 December 2020. (2019: nil)
(Capital commitments at 31 December 2019 nil)

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

In 2020 the school received total Kiwisport funding of \$3,358 (2019: \$3,461).

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.