

DON BUCK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1262
Principal:	Sandy Stirling
School Address:	124 Don Buck Road, Massey, Auckland
School Postal Address:	124 Don Buck Road, Massey, Auckland
School Phone:	(09) 833 6005
School Email:	office@donbuck.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ershad Ali	Presiding Member	Elected	2025
Sandy Stirling	Principal ex Officio		
Mary-Anne Carr-Neil	Staff Representative	Elected	2025
Trevor Palupe-Grant	Parent Representative	Elected	2025
Leonesa Falaniko	Parent Representative	Elected	2025
Tiffany Douglas	Parent Representative	Elected	2025
Liam Brown	Parent Representative	Elected	2025
Cherie Palmer	Presiding Member	Elected	2022
Olga Mills	Parent Representative	Elected	2022
Trevor Nicol	Parent Representative	Elected	2022

Accountant / Service Provider: Shore Chartered Accountants Limited

DON BUCK SCHOOL

Annual Report - For the year ended 31 December 2022

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Don Buck School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Ershad Ah.

Full Name of Presiding Member

Alexander Charles Ross Stirling

Full Name of Principal

eah.

Signature of Presiding Member

AS

Signature of Principal

13/10/2023

Date:

13 /10 /2023

Date:

Don Buck School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,643,443	2,536,944	2,432,276
Locally Raised Funds	3	16,089	17,500	20,778
Interest Income		5,714	2,500	2,101
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		2,665,246	2,556,944	2,455,155
Expenses				
Locally Raised Funds	3	34,162	22,975	18,207
Learning Resources	4	1,745,065	1,428,828	1,467,612
Administration	5	192,970	165,319	169,643
Finance		573	3,000	1,504
Property	6	800,111	1,031,700	768,977
Loss on Disposal of Property, Plant and Equipment		-	-	16,516
		2,772,881	2,651,822	2,442,459
Net Surplus / (Deficit) for the year		(107,635)	(94,878)	12,696
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(107,635)	(94,878)	12,696

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

Don Buck School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		645,743	645,743	627,467
Total comprehensive revenue and expense for the year		(107,635)	(94,878)	12,696
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,580
Equity at 31 December		538,108	550,865	645,743

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Don Buck School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	292,357	422,385	884,690
Accounts Receivable	8	117,215	91,500	94,353
GST Receivable		6,519	20,000	20,040
Prepayments		24,493	8,000	7,774
Inventories	9	-	1,000	1,085
Investments	10	100,317	100,317	100,317
Funds Receivable for Capital Works Projects	15	45,086	-	-
		585,987	643,202	1,108,259
Current Liabilities				
Accounts Payable	12	130,824	130,000	197,741
Provision for Cyclical Maintenance	13	37,333	53,833	53,833
Finance Lease Liability	14	6,205	6,000	6,001
Funds held for Capital Works Projects	15	44,100	-	376,898
		218,462	189,833	634,473
Working Capital Surplus/(Deficit)		367,525	453,369	473,786
Non-current Assets				
Property, Plant and Equipment	11	306,970	226,003	261,503
		306,970	226,003	261,503
Non-current Liabilities				
Provision for Cyclical Maintenance	13	116,454	108,507	86,507
Finance Lease Liability	14	19,933	20,000	3,039
		136,387	128,507	89,546
Net Assets		538,108	550,865	645,743
Equity		538,108	550,865	645,743

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

Don Buck School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		684,948	520,434	577,998
Locally Raised Funds		15,614	17,500	20,848
Goods and Services Tax (net)		13,518	40	(23,898)
Payments to Employees		(406,119)	(327,344)	(284,400)
Payments to Suppliers		(459,930)	(289,279)	(178,790)
Interest Paid		(573)	(3,000)	(1,504)
Interest Received		5,146	2,283	2,590
Net cash from/(to) Operating Activities		(147,396)	(79,366)	112,844
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(63,002)	-	(13,775)
Net cash from/(to) Investing Activities		(63,002)	-	(13,775)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,580
Finance Lease Payments		(6,020)	(6,040)	(14,604)
Funds Administered on Behalf of Third Parties		(375,915)	(376,899)	(57,639)
Net cash from/(to) Financing Activities		(381,935)	(382,939)	(66,663)
Net increase/(decrease) in cash and cash equivalents		(592,333)	(462,305)	32,406
Cash and cash equivalents at the beginning of the year	7	884,690	884,690	852,284
Cash and cash equivalents at the end of the year	7	292,357	422,385	884,690

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 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over a 7 to 12 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

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

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

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

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

u) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	932,956	520,434	710,728
Teachers' Salaries Grants	1,105,777	1,151,230	1,130,260
Use of Land and Buildings Grants	604,710	865,280	591,288
	<u>2,643,443</u>	<u>2,536,944</u>	<u>2,432,276</u>

The school has opted in to the donations scheme for this year. Total amount received was \$31,200.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	6,696	4,000	7,468
Fees for Extra Curricular Activities	2,823	3,000	2,432
Trading	5,713	9,000	9,880
Fundraising & Community Grants	857	1,500	998
	<u>16,089</u>	<u>17,500</u>	<u>20,778</u>
Expenses			
Extra Curricular Activities Costs	22,495	15,175	12,838
Trading	8,440	7,050	4,886
Fundraising and Community Grant Costs	3,227	750	483
	<u>34,162</u>	<u>22,975</u>	<u>18,207</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(18,073)</u>	<u>(5,475)</u>	<u>2,571</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	31,528	26,209	26,236
Healthy School Lunch Programme	250,329	-	117,717
Information and Communication Technology	20,528	16,900	17,336
Library Resources	380	300	208
Employee Benefits - Salaries	1,344,646	1,339,719	1,234,912
Staff Development	57,001	10,200	18,207
Depreciation	40,653	35,500	52,996
	<u>1,745,065</u>	<u>1,428,828</u>	<u>1,467,612</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,500	8,250	8,250
Board Fees	1,930	4,080	2,910
Board Expenses	10,009	4,450	11,541
Communication	4,909	4,530	4,697
Consumables	14,321	9,750	3,212
Other	14,299	8,171	8,501
Employee Benefits - Salaries	118,404	104,288	113,030
Insurance	7,478	9,550	5,832
Service Providers, Contractors and Consultancy	13,120	12,250	11,670
	<u>192,970</u>	<u>165,319</u>	<u>169,643</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,184	13,300	15,590
Consultancy and Contract Services	34,025	39,000	38,370
Cyclical Maintenance Provision	21,565	22,000	22,446
Grounds	17,965	7,300	11,813
Heat, Light and Water	11,536	12,900	10,795
Repairs and Maintenance	21,076	5,530	10,897
Use of Land and Buildings	604,710	865,280	591,288
Security	9,801	8,200	10,035
Employee Benefits - Salaries	59,249	58,190	57,743
	<u>800,111</u>	<u>1,031,700</u>	<u>768,977</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	291,857	421,885	884,190
Petty Cash	500	500	500
Cash and cash equivalents for Statement of Cash Flows	<u>292,357</u>	<u>422,385</u>	<u>884,690</u>

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,475	1,000	1,000
Receivables from the Ministry of Education	20,877	-	-
Interest Receivable	851	500	283
Banking Staffing Underuse	-	-	6,223
Teacher Salaries Grant Receivable	94,012	90,000	86,847
	<u>117,215</u>	<u>91,500</u>	<u>94,353</u>
Receivables from Exchange Transactions	2,326	1,500	1,283
Receivables from Non-Exchange Transactions	114,889	90,000	93,070
	<u>117,215</u>	<u>91,500</u>	<u>94,353</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	1,000	1,085
	<u>-</u>	<u>1,000</u>	<u>1,085</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	100,317	100,317	100,317
	<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)
2022	\$	\$	\$	\$	\$	\$
Buildings	168,781	-	-	-	(8,225)	160,556
Furniture and Equipment	63,496	27,951	-	-	(14,916)	76,531
Information and Communication Technology	6,600	32,404	-	-	(8,301)	30,703
Leased Assets	9,781	23,099	-	-	(7,272)	25,608
Library Resources	12,845	2,666	-	-	(1,939)	13,572
Balance at 31 December 2022	261,503	86,120	-	-	(40,653)	306,970

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	403,410	(242,854)	160,556	403,410	(234,629)	168,781
Playground	124,874	(124,874)	-	124,874	(124,874)	-
Furniture and Equipment	179,201	(102,670)	76,531	121,263	(57,767)	63,496
Information and Communication Technology	79,138	(48,435)	30,703	76,719	(70,119)	6,600
Leased Assets	37,267	(11,659)	25,608	57,043	(47,262)	9,781
Library Resources	32,241	(18,669)	13,572	29,575	(16,730)	12,845
Balance at 31 December	856,131	(549,161)	306,970	812,884	(551,381)	261,503

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	7,031	20,000	85,846
Accruals	15,000	15,000	14,448
Banking Staffing Overuse	8,105	-	-
Employee Entitlements - Salaries	94,967	90,000	87,356
Employee Entitlements - Leave Accrual	5,721	5,000	10,091
	130,824	130,000	197,741
Payables for Exchange Transactions	130,824	130,000	197,741
	130,824	130,000	197,741

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	140,340	140,340	117,894
Increase to the Provision During the Year	21,565	22,000	22,446
Use of the Provision During the Year	(8,118)	-	-
Provision at the End of the Year	<u>153,787</u>	<u>162,340</u>	<u>140,340</u>
Cyclical Maintenance - Current	37,333	53,833	53,833
Cyclical Maintenance - Non current	116,454	108,507	86,507
	<u>153,787</u>	<u>162,340</u>	<u>140,340</u>

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

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	8,705	6,000	5,995
Later than One Year and no Later than Five Years	24,183	25,000	3,767
Future Finance Charges	(6,750)	(5,000)	(722)
	<u>26,138</u>	<u>26,000</u>	<u>9,040</u>
Represented by			
Finance lease liability - Current	6,205	6,000	6,001
Finance lease liability - Non current	19,933	20,000	3,039
	<u>26,138</u>	<u>26,000</u>	<u>9,040</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

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

Represented by:

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

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

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	1,930	2,910
<i>Leadership Team</i> Remuneration Full-time equivalent members	458,175 4	461,773 4
Total key management personnel remuneration	<u>460,105</u>	<u>464,683</u>

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

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1	1
	<u>1</u>	<u>1</u>

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

18. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

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 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2021: the board has entered into no contract agreements for capital works except for those recorded in note 15 as part of the 5YA.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no operating contracts. (2021:Nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	292,357	422,385	884,690
Receivables	117,215	91,500	94,353
Investments - Term Deposits	100,317	100,317	100,317
Total Financial assets measured at amortised cost	<u>509,889</u>	<u>614,202</u>	<u>1,079,360</u>

Financial liabilities measured at amortised cost

Payables	130,824	130,000	197,741
Finance Leases	26,138	26,000	9,040
Total Financial Liabilities Measured at Amortised Cost	<u>156,962</u>	<u>156,000</u>	<u>206,781</u>

22. Subsequent events - extreme weather events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

The schools suffered damage to several Ministry of Education owned buildings and school owned buildings during the severe weather. The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined.

Repairs on Don Buck's affected buildings are still on going. The school expects to be able to fully recover the funds spent on repairs from insurance. However, costs incurred repairing and replacing school equipment not covered by insurance may arise.

23. Comparatives

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

24. Failure to Comply with Section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2023.

Independent Auditor's Report

To the readers of Don Buck School's Financial statements For the year ended 31 December 2022

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 2022, 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 2022; 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 25 October 2023. 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, 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



**End of Year 2022
Student Achievement
Report and
Analysis of Variance**



2022 END OF YEAR ACHIEVEMENT DATA FOR READING

READING

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

WHOLE SCHOOL AND YEAR LEVEL DATA NOVEMBER 2022

Based on end of year overall teacher judgements:

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

COMMENTARY

End of Year 2022-Whole school 36% not meeting expectation and 64% have met or are above expectation in Reading

Mid Year 2022-Whole school-34% not meeting expectation and 66% on track to meet or have already met expectation in Reading

Mid Year 2021-Whole school-40% not meeting expectation and 60% on track to meet or have already met expectation in Reading

Analysis of 2022 End of Year Baseline Reading Data

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

Specific Cohorts requiring extra support to progress in Reading in 2023

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



2022 END OF YEAR ACHIEVEMENT DATA FOR WRITING

WRITING

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

WHOLE SCHOOL AND YEAR LEVEL DATA NOVEMBER 2022

Based on end of year overall teacher judgements:

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

COMMENTARY

End of Year 2022-Whole school-43% not meeting expectation and 57% have met expectation or are above expectation in Writing

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

Mid Year 2021-Whole school -57% not meeting expectation and 43% on track to meet or have already met expectation in Writing

Analysis of 2022 End of Year Baseline Writing Data

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

Specific Cohorts requiring extra support to progress in Writing in 2023

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



2022 END OF YEAR ACHIEVEMENT DATA FOR MATHS

MATHS

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

WHOLE SCHOOL AND YEAR LEVEL DATA NOVEMBER 2022

Based on end of year overall teacher judgements:

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

COMMENTARY

End of Year data 2022- Whole school - 39% not meeting expectation in Maths and 61% have met or above expectation in Maths

Mid Year 2022-Whole school - 38% not meeting expectation and 62% on track to meet or have already met expectation in Maths

Mid Year 2021-Whole school -50% not meeting expectation and 50% on track to meet or have already met expectation in Maths

Analysis of 2022 End of Year Baseline Maths Data

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

Specific Cohorts requiring extra support to progress in Maths in 2023

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

Trends and Patterns from formal assessments

Asttle Reading

Year 3

Skills' gaps or to be achieved

- skimming and scanning for information
- understanding, organising or sequencing material
- identification and understanding of main ideas
- making inferences

Strengths

- making links between verbal and visual cues
- knowledge of publishing and text conventions

Year 4

Skills' gaps or to be achieved

- find, select and retrieve information
- skimming and scanning for information
- knowledge of vocabulary
- consistently read for meaning

Strengths

- making links between verbal and visual cues

Year 5

Skills' gaps or to be achieved

- skimming and scanning for information
- correcting spelling
- understanding, organising or sequencing material
- making inference
- knowledge of vocabulary

Strengths

- making links between verbal and visual cues
- question to clarify meaning
- predicting possible outcomes

Year 6

Skills' gaps or to be achieved

- skimming and scanning for information
- question to clarify meaning
- correcting spelling
- knowledge of poetic and figurative language

Strengths

- knowledge of publishing and text conventions
- makes links to prior knowledge

Year 7

Skills' gaps or to be achieved

- knowledge of strategies to attack unknown text
- knowledge of vocabulary
- understanding, organising or sequencing material

Strengths

- predicting possible outcomes
- knowledge of publishing and text conventions

Year 8

Skills' gaps or to be achieved

- skimming and scanning for information
- making use of prior knowledge
- predicting possible outcomes
- identifying and understanding main ideas

Strengths

- consistently reading for meaning

Asttle Writing

Year 3

Average: Level 1A

Expectation:Level 2B-2P

Areas of concern

- building vocabulary
- punctuation
- spelling

Areas for development

- ideas
- structure
- sentence structure

Strengths

- organisation

Year 4

Average: Level 1A

Expectation:Level 2A

Areas of concern

- vocabulary
- punctuation
- spelling
- ideas
- structure
- sentence structure

Areas for development

- organisation

Year 5

Average: Level 2B

Expectation:Level 3B-3P

Areas of concern

- punctuation
- spelling

Areas for development

- ideas
- organisation
- vocabulary
- sentence structure

Strengths

- structure

Year 6

Average: Level 3B

Expectation:Level 3A

Areas of concern

- punctuation
- spelling

Areas for development

- ideas
- organisation
- vocabulary
- sentence structure

Strengths

- structure

Year 7

Average: Level 3B

Expectation:Level 4B-4P

Areas of concern

- structure
- vocabulary
- punctuation

Areas for development

- ideas
- organisation
- spelling

Strengths

- ideas

Year 8

Average: Level 4B

Expectation:Level 4A

Areas of concern

- organisation
- vocabulary
- punctuation
- spelling

Areas for development

- structure
- sentence structure

Strengths

- ideas

Number Knowledge (NUMPA (Years 1-2) and Number Knowledge Test (Years 3-8)

NUMPA and GLOSS Strategy Interviews

This formal Maths testing has shown:

- there is a clear decline in number knowledge from Year 3 onwards -particularly in knowledge of fractions, place value concepts and basic facts
- this gap widens as students progress through the school
- it is our considered opinion that gaps in number knowledge act as a handbrake on further progress in strategising and computational skills
- the acquisition of number knowledge is something that should be addressed across the school - it is suggested that this is a whole school focus for at least the first half of 2023 so that students can then apply this knowledge to help them progress in all areas of the maths curriculum
- it is our considered opinion that the use of materials and equipment to help students develop their number knowledge has not been maintained across the school and must become a priority especially in Years 1-6 but should be employed right up to Year 8 to help accelerate progress and fill knowledge gaps
- in our opinion this drive to improve number knowledge across the school could see significant improvements relatively quickly in Maths progress at all levels of the school



Don Buck School
Motuhake Tahī
Exceptional Together

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Dear Board Members

This letter is to confirm that we received a total Kiwi Sport amount of \$3209 from the MoE for use across the 2022 school year. This funding was used in its entirety as our contribution to fund the Kaiwhakatō Hakinakina role in the Massey Cluster, enabling us to utilise the services of Logan Steed in this role for one day a week.

Yours sincerely

Sandy Stirling
Principal

Don Buck School