

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BUCKLAND SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Buckland School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, 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 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 19/6/24. 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 for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

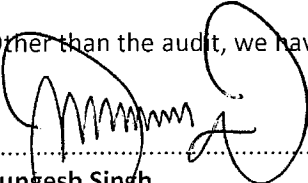
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *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 the School.



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Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

BUCKLAND SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1239

Principal: Mavis Glasgow

School Address: 72 George Crescent
Buckland

School Postal Address: 72 George Crescent
R D 2
Pukekohe 2677

School Phone: 09 238 9419

School Email: g mills@buckland.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Darryl Goldsack	Chair Person	Re-Elected 3/8/22	August 2025
Mavis Glasgow	Principal ex Officio	Principal - appointed January 2005	
David Honiss	Parent Rep	Re-Elected 3/8/22	Resigned February 2024
Jacinda Hughes	Parent Rep		August 2025
Christina Reddish	Staff Rep		August 2025
Rhiannon Spencer	Parent Rep	Elected 03/8/22	August 2025
Stuart Dunn	Parent Rep	Elected 03/8/22	Resigned December 2023

Accountant / Service Provider: Tommy and Co Limited
Chartered Accountants & Advisors
7 Wrightson Way
Pukekohe

Auditor: UHY Haines Norton (Auckland) Limited
Chartered Accountants
22 Catherine Street
Henderson

BUCKLAND SCHOOL

Annual Report - For the year ended 31 December 2023

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Buckland School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Darryl Goldsack

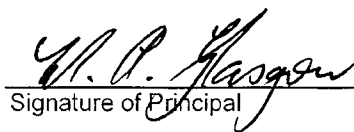


Signature of Board Chairperson

Date:

13/6/2024

Mavis Glasgow



Signature of Principal

Date:

13/6/2024

Buckland School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,481,068	2,179,537	2,184,931
Locally Raised Funds	3	95,453	53,100	103,943
Interest Income		71,711	20,000	34,159
Hostel		-	-	-
Total Revenue		2,648,232	2,252,637	2,323,033
Expenses				
Locally Raised Funds	3	67,908	12,000	80,052
Hostel		-	-	-
Learning Resources	4	1,811,748	1,641,280	1,569,745
Administration	5	101,733	110,100	100,016
Finance		1,026	-	535
Property	6	523,414	534,950	617,003
Loss on Disposal of Property, Plant and Equipment		862	-	2,075
		2,506,691	2,298,330	2,369,426
Net Surplus / (Deficit) for the year		141,541	(45,693)	(46,393)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		141,541	(45,693)	(46,393)

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

Buckland School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,994,237	2,186,031	2,038,755
Total comprehensive revenue and expense for the year		141,541	(45,693)	(46,393)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		22,147	55,000	1,875
Equity at 31 December		2,157,925	2,195,338	1,994,237
Accumulated comprehensive revenue and expense		2,157,925	2,195,338	1,994,237
Reserves		-	-	-
Equity at 31 December		2,157,925	2,195,338	1,994,237

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.

Buckland School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	131,961	50,000	49,357
Accounts Receivable	8	134,456	107,000	110,107
GST Receivable		5,228	50,000	40,388
Prepayments		8,459	4,500	4,845
Inventories	9	19,397	22,500	24,060
Investments	10	1,368,635	1,475,104	1,375,704
		<u>1,668,136</u>	<u>1,709,104</u>	<u>1,604,461</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	140,559	168,000	174,600
Provision for Cyclical Maintenance	13	52,826	2,167	33,327
Painting Contract Liability	14	8,960	8,960	8,960
Finance Lease Liability	15	4,173	3,670	3,670
Funds held in Trust	16	17,598	24,000	23,926
Funds held for Capital Works Projects	17	25,377	25,377	25,377
		<u>249,493</u>	<u>232,174</u>	<u>269,860</u>
Working Capital Surplus/(Deficit)		1,418,643	1,476,930	1,334,601
Non-current Assets				
Property, Plant and Equipment	11	760,961	726,159	729,311
		<u>760,961</u>	<u>726,159</u>	<u>729,311</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	20,812	6,000	67,924
Painting Contract Liability	14	(1,690)	427	427
Finance Lease Liability	15	2,557	1,324	1,324
		<u>21,679</u>	<u>7,751</u>	<u>69,675</u>
Net Assets		<u><u>2,157,925</u></u>	<u><u>2,195,338</u></u>	<u><u>1,994,237</u></u>
Equity		<u><u>2,157,925</u></u>	<u><u>2,195,338</u></u>	<u><u>1,994,237</u></u>

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

Buckland School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		602,490	593,967	502,946
Locally Raised Funds		95,453	95,032	145,875
Goods and Services Tax (net)		35,160	(50,320)	(40,708)
Payments to Employees		(294,413)	(228,970)	(251,938)
Payments to Suppliers		(338,673)	(238,178)	(246,956)
Interest Paid		(1,026)	-	(535)
Interest Received		66,556	16,264	29,629
Net cash from/(to) Operating Activities		165,547	187,795	138,313
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(96,402)	(356,830)	(351,688)
Purchase of Investments		-	52,257	-
Proceeds from Sale of Investments		7,069	-	151,657
Net cash from/(to) Investing Activities		(90,192)	(304,573)	(202,103)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,147	55,000	1,875
Finance Lease Payments		(6,453)	(3,885)	(4,317)
Painting contract payments		(2,117)	(5,153)	(5,153)
Funds Administered on Behalf of Third Parties		(6,328)	8,492	8,418
Net cash from/(to) Financing Activities		7,249	54,454	823
Net increase/(decrease) in cash and cash equivalents		82,604	(62,324)	(62,967)
Cash and cash equivalents at the beginning of the year	7	49,357	112,324	112,324
Cash and cash equivalents at the end of the year	7	131,961	50,000	49,357

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 and other notional items have been excluded.

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

Buckland School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Buckland 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 on a going concern basis, and the accounting policies have been consistently applied throughout

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 15.

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
Board Owned Buildings	5-21 years
Furniture and equipment	3–20 years
Information and communication technology	3–14 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.

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 in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

n) 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.

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 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 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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.

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.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	435,358	379,688	408,239
Teachers' Salaries Grants	1,427,671	1,312,849	1,263,150
Use of Land and Buildings Grants	450,907	420,000	418,835
Other Government Grants	167,132	67,000	94,707
	<u>2,481,068</u>	<u>2,179,537</u>	<u>2,184,931</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue			
Donations & Bequests	3,266	10,650	9,780
Fees for Extra Curricular Activities	41,218	-	50,795
Trading	25,573	30,700	38,000
Fundraising & Community Grants	25,396	10,350	5,368
	<u>95,453</u>	<u>53,100</u>	<u>103,943</u>
Expenses			
Extra Curricular Activities Costs	42,637	-	49,328
Trading	25,271	12,000	30,724
	<u>67,908</u>	<u>12,000</u>	<u>80,052</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>27,545</u>	<u>41,100</u>	<u>23,891</u>

4. Learning Resources

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Curricular	58,333	72,133	31,204
Equipment Repairs	-	400	151
Employee Benefits - Salaries	1,666,226	1,484,699	1,465,280
Staff Development	14,248	15,000	11,924
Depreciation	72,941	69,048	61,186
	<u>1,811,748</u>	<u>1,641,280</u>	<u>1,569,745</u>

5. Administration

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Audit Fee	7,108	10,100	5,392
Board Fees	3,995	4,500	4,460
Board Expenses	5,843	5,900	6,911
Communication	7,726	7,000	4,502
Consumables	5,394	8,100	7,050
Other	14,428	16,850	18,471
Employee Benefits - Salaries	51,743	52,150	48,527
Insurance	5,496	5,500	4,703
	<u>101,733</u>	<u>110,100</u>	<u>100,016</u>

6. Property

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Caretaking and Cleaning Consumables	49,563	53,350	45,710
Consultancy and Contract Services	375	-	2,073
Cyclical Maintenance Provision	(27,613)	-	94,751
Grounds	10,185	15,200	10,717
Heat, Light and Water	19,995	19,500	19,293
Repairs and Maintenance	20,002	26,900	25,624
Use of Land and Buildings	450,907	420,000	418,835
	<u>523,414</u>	<u>534,950</u>	<u>617,003</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	131,961	50,000	49,357
Cash and cash equivalents for Statement of Cash Flows	<u>131,961</u>	<u>50,000</u>	<u>49,357</u>

Of the \$131,961 Cash and Cash Equivalents, \$25,377 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Interest Receivable	12,949	7,000	7,794
Teacher Salaries Grant Receivable	117,798	100,000	102,313
	<u>134,456</u>	<u>107,000</u>	<u>110,107</u>
Receivables from Exchange Transactions	12,949	7,000	7,794
Receivables from Non-Exchange Transactions	121,507	100,000	102,313
	<u>134,456</u>	<u>107,000</u>	<u>110,107</u>

9. Inventories

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Stationery	2,330	2,500	2,528
School Uniforms	17,067	20,000	21,532
	<u>19,397</u>	<u>22,500</u>	<u>24,060</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,368,635	1,475,104	1,375,704
	<u>1,368,635</u>	<u>1,475,104</u>	<u>1,375,704</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	15,159	5,014	0	0	(2,133)	18,040
Building Improvements	221,667	45,981	0	0	(6,445)	261,203
Furniture and Equipment	445,104	31,123	0	0	(42,741)	433,486
Information and Communication Technology	18,521	10,324	0	0	(11,739)	17,106
Textbooks	0	0	0	0	-	-
Leased Assets	6,086	8,189	0	0	(6,541)	7,734
Library Resources	22,774	4,822	-862	0	(3,342)	23,392
Balance at 31 December 2023	729,311	105,453	(862)	0	(72,941)	760,961

The net carrying value of furniture and equipment held under a finance lease is \$7,734 (2022: \$6,086)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	46,023	(27,983)	18,040	41,009	(25,850)	15,159
Building Improvements	350,752	(89,549)	261,203	304,771	(83,104)	221,667
Furniture and Equipment	874,116	(440,630)	433,486	842,994	(397,890)	445,104
Information and Communication Technology	150,874	(133,768)	17,106	140,550	(122,029)	18,521
Textbooks	10,781	(10,781)	-	10,781	(10,781)	-
Leased Assets	45,621	(37,887)	7,734	37,432	(31,346)	6,086
Library Resources	77,670	(54,278)	23,392	75,713	(52,939)	22,774
Balance at 31 December	1,555,837	(794,876)	760,961	1,453,250	(723,939)	729,311

12. Accounts Payable

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Creditors	19,478	68,000	68,598
Employee Entitlements - Salaries	121,081	100,000	106,002
	<u>140,559</u>	<u>168,000</u>	<u>174,600</u>
Payables for Exchange Transactions	140,559	168,000	174,600
	<u>140,559</u>	<u>168,000</u>	<u>174,600</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Provision at the Start of the Year	101,251	101,251	6,500
Increase to the Provision During the Year	(27,613)	-	94,751
Provision at the End of the Year	<u>73,638</u>	<u>101,251</u>	<u>101,251</u>
Cyclical Maintenance - Current	52,826	2,167	33,327
Cyclical Maintenance - Non current	20,812	6,000	67,924
	<u>73,638</u>	<u>8,167</u>	<u>101,251</u>

14. Painting Contract Liability

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Due within one year	8,960	8,960	8,960
Due after one year	(1,690)	427	427
	<u>7,270</u>	<u>9,387</u>	<u>9,387</u>

In 2018 the Board signed an agreement with Programmed Maintenance Services (N.Z.) Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2018, with regular maintenance in subsequent years. The agreement has an annual commitment of \$8,960. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget \$	2022 Actual \$
No Later than One Year	4,171	871	3,670
Later than One Year and no Later than Five Years	2,555	453	1,324
	<u>6,726</u>	<u>1,324</u>	<u>4,994</u>
Represented by			
Finance lease liability - Current	4,171	871	3,670
Finance lease liability - Non current	2,555	453	1,324
	<u>6,726</u>	<u>1,324</u>	<u>4,994</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	17,598	24,000	23,926
	<u>17,598</u>	<u>24,000</u>	<u>23,926</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Staff Room	-	14,473	54,122	39,649	-
Relocation of Services	25,377				25,377
Totals	<u>25,377</u>	<u>14,473</u>	<u>54,122</u>	<u>39,649</u>	<u>25,377</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	25,377
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP LSC Office	-	-	313	313	-
SIP Block 4 Library Upgrade	-	5,000	6,000	1,000	-
SIP Staff Room	-	115,786	155,397	39,610	-
Relocation of Services	26,385	-	1,008		25,377
Totals	<u>26,385</u>	<u>120,786</u>	<u>162,718</u>	<u>40,923</u>	<u>25,377</u>

18. Related Party Transactions

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

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

Darryl Goldsack is a Trustee and Chairperson of the Board and also owns Goldsack Properties Limited. During the year Goldsack Properties Limited carried out maintenance and capital works for the school. The total value of all transactions for the year was \$1,590 (2022:\$35,367) and no amount is outstanding as at balance date.

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,995	4,460
Full-time equivalent members	0.11	0.18
<i>Leadership Team</i>		
Remuneration	291,960	337,241
Full-time equivalent members	3	3
Total key management personnel remuneration	295,955	341,701

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	3-4	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2	1
110 - 120	1	-
	3	1

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2023** (Contingent liabilities and assets at **31 December 2022**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has entered into contract agreements for capital works as follows:

(a) Contracts with an Architect & Project Manager for the refurbishment of Blocks 2 & 5. The refurbishment work has not gone to tender yet.

(b) The Relocation of Services is yet to have a contract in place. \$2,522 has been spent on the project to balance date. This project is to be fully funded by the Ministry but is yet to be approved.

(Capital commitments at 31 December 2022: \$182,652)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Cash and Cash Equivalents	131,961	50,000	49,357
Receivables	134,456	107,000	110,107
Investments - Term Deposits	1,368,635	1,475,104	1,375,704
Total Financial assets measured at amortised cost	<u>1,635,052</u>	<u>1,632,104</u>	<u>1,535,168</u>

Financial liabilities measured at amortised cost

Payables	140,559	168,000	174,600
Finance Leases	6,730	4,994	4,994
Painting Contract Liability	7,270	9,387	9,387
Total Financial Liabilities Measured at Amortised Cost	<u>154,559</u>	<u>182,381</u>	<u>188,981</u>

23. Events After Balance Date

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

24. Comparatives

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

Statement of Compliance with Employment Policy

For the year ended 31 December 2023

For the year ended 31 December 2023: the Buckland School Board:

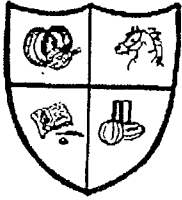
Has developed and implemented personnel policies, within policy and procedural frameworks to ensure fair and proper treatment of employees in all aspects of their employment.

Has reviewed its compliance against both its personnel policy and procedure and can report that it meets all requirements and has identified best practice.

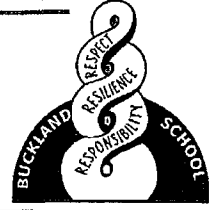
Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.



Buckland School



Buckland School Principal's Report for the year ended 31 December 2023

Once again it is a pleasure to present the Annual Principal's Report for Buckland School. This report is for the 2023 school year. The year began a few days late due to weather events, however overall 2023 was more settled than the previous years where we faced the Covid pandemic and the resulting difficulties. Continued challenges with on-going absences of some students and reoccurring health and educational difficulties did occur over the year however. Our planned learning opportunities took place and children were able to experience a wide range of learning opportunities both in school and during EOTC and community events.

I would like to acknowledge the commitment, effort and resilience of staff and students to achieve academic and social progress and the expected levels for their year across curriculum subjects. Thanks must also go to parents for the support and encouragement they gave their children. The Board resourced the school well over the year to meet the needs of all students and the expectations of the community. Thank you to the PTA for your work in supporting the efforts of the school through your fundraising efforts and provision of activities for students.

The school roll was steady, starting at 222 and finishing at 252. There was some movement of families out of the area due to family circumstances.

Strategic Area: Student Learning and Achievement

The majority of students enjoyed school and were enthusiastic learners who showed that they wanted to achieve their best. The school worked hard to achieve equity and excellence in outcomes for all our children.

Throughout the school year levels and curriculum areas, there is a full range of capabilities; from those who are achieving above their curriculum level to those requiring extra assistance. Teachers encourage students to be responsible for being successful learners who take risks, are resilient and who strive to do their best in all curriculum areas. Students were rated on the Expected Curriculum Level for their Year Level at Mid and at the End of the Year. Schoolwide data was reported to the Board and parents received two written reports for their child.

On-going monitoring of individuals and groups of children took place and a range of programmes were offered to individuals and groups to support their learning and wellbeing. Children with additional needs and abilities were identified early in the year and monitored through term Identified Needs meetings by the Senco and RTL B liaison teacher. Those with additional needs had IEP's designed and were supported, where possible, by outside agencies such as LSC, Moderates, RTL B's, Speech language therapists. Reading Recovery was also funded along with the ELS programme that two teachers worked with. ESOL funding was also used to support a few children with English as a second language. The school allocated a large amount to the funding for teacher aides to support individuals and groups of students.

On-going testing, observations and conferences took place in classrooms to assess progress and achievement and form next steps for students. Classroom teachers and senior managers completed on-going monitoring of individuals and groups of children and checked on well-being and curriculum levels. Group analyses were reported to the Board. The use of Pact by teachers in the Literacy and Mathematics areas included moderation across the school and within teams which improved the consistency of judgements. Target students were identified and class programmes used to support students. IT equipment: chrome books, i-pads, etc have been used to support curriculum programmes throughout the school. All children from Year 3 – 8 have Google accounts while Google Classroom and Hapara are used to plan learning tasks and ensure students are using equipment and programmes appropriately and effectively.

With a more settled year we were able to provide all the learning activities that had been planned for the year. The EOTC events that were held included: the junior EOTC week, the Year 3 & 4 Lakewood Lodge camp, a Year 5 Camp Adair Camp and for Year 6 - 8 a camp at Peter Snell. Visitors to the school who provided other valuable learning opportunities for students included: Financial literacy lessons, Music shows and orchestras,

Wonder Ambassador, swimming, cricket, orienteering, gymnastic, basketball instructors, Launchpad teachers, Travelwise facilitator, Police helicopter and Police. School and local events the school were involved in included: Young Leaders Day (Yr 8s), Speeches, Matariki activities, Cultural lunch, Multicultural Festival, Mathex competition, Writers Festival, Book Week, Bully Free week and Road Safety week.

Sports events that took place over the year included: School: swimming, cross country, basketball, athletics, orienteering. Group and Zone events that took place included: swimming, athletics, orienteering, basketball, rippa and touch rugby, football, netball, cross country. We also had a Year 7 & 8 student who attended the AIMS Games in Tauranga in Gymnastics.

Kiwisport funding for the year was allocated to Sports subscriptions, Aims Games, gymnastic lessons for our junior students, as well as the purchase of Sports equipment.

Over this year there were many opportunities for parents and whanau to be involved in their child's learning, these included: class parent meetings, three-way conferences, an Open day, sports, cultural and EOTC events and camps. Parents were encouraged to contact teachers to discuss their child's learning and formal and informal meetings were held with parents. The website, emails and in junior rooms Class Do-Jo, were also used to keep whanau informed of their child's learning. Children's progress and achievement and positive behaviours continued to be acknowledged through the weekly newsletter, team and school assemblies as well as the school website. Two well supported prize-givings were also held at the end of the year to acknowledge successes.

Strategic Area: Student Engagement, Inclusion & Transition

The school is very inclusive and provides every opportunity for all students to be included in school and class events and activities. Staff accommodate children with additional needs and they are well supported by other children and parents so that they can attend all school events and activities.

Regular attendance was encouraged. It was evident that academic progress of many with lower attendance rates was hampered by this lack of regular attendance. Regular communication took place with parents of low attenders and the school contacted parents in a number of ways: newsletter snippets, phone calls, emails, face to face contact. COVID-19 continued to be in our community and impacted the attendance of some students. Overseas travel also had an impact.

All attendance concerns are addressed by senior management as are any issues with lateness. The Attendance Service was also used to support a small number of families. Reminders to have children at school and ready to learn prior to the 8.50 a.m. handbell are given. Parents are generally very good at informing the office through emails, voice mail or App when students will be absent. Those who do not, receive phone calls from staff. Late arrivals are expected to report to the office prior to going to classrooms.

Students have numerous opportunities for student voice within their classroom and the school. A school council operated throughout the year where student representatives share class views and concerns. Student engagement and Student Agency is high. Students participate in a wide range of sporting, cultural and academic activities with confidence.

A strength of our school is that many opportunities are able to be given to our Year 7 & 8 students to develop leadership, role model and life-long skills. These include: running a Breakfast Club, running assemblies, prefects, house leaders, road patrol, and working with younger students in a wide range of activities. Year 7 & 8 students carried out their responsibilities well and also organised and ran a successful Shop Day and Casual Dress Days to support local charities.

There is a close relationship with our local Intermediate School where our Year 7 & 8 students attend technology classes, and our two local colleges. Our usual transition practices for those moving onto colleges were carried out. These included visits to Pukekohe High School and Tuakau College as well as discussions by teachers on individual students and the passing on of academic progress charts, etc. For children who required further support extra supported visits took place.

School-wide transition practices included the passing on of academic and social information to the next teacher and visits by students to meet their new teacher and class members at the end of the year. Throughout the year, staff from Buckland visited preschool facilities and preschool education facilities also visited us. New entrant children are encouraged to complete some school visits prior to starting school.

Strategic Area: Personnel

Staff are supportive of their colleagues and always willing to assist and support each other. Teaching staff value the input of the Support staff who are very committed and enthusiastic. There was one retirement over the year of a long-standing member of the staff. Other teachers and staff remained stable. Due to illness, overseas travel and the difficulty of getting relievers there was some disruption to school programmes. I want to thank the Deputy Principal for being willing to assist me with cover for absent teachers over the year.

EEO principles were followed throughout the year and during the new staff appointment where a previous staff member returned to fill the vacancy.

Staff members have been committed to their own on-going learning, and development took place through a range of professional development opportunities. The school wide focuses included: PACT Inquiry, Digital Technology, Cultural responsiveness. Other planned professional development through the Kaahui Ako on Maori cultural knowledge of the local area also took place with three staff being fully involved in the workstream and sharing back to staff. This workstream included building positive relationships with Ngaati Tamaoho. One other staff member was fully involved in the Kaahui Ako Data workstream while a further two were part of the Literacy workstream. All teaching staff worked with a Vision Education facilitator on building their knowledge of tikanga and te reo Maori and all staff were involved in an educational history experience at Rangiriri. Staff also began building knowledge of the work taking place on the revised NZ Curriculum. Physical Restraint module 1 was also completed by teaching and Support staff.

All teaching staff had current Teacher Registration and Support staff had police vets updated.

Teachers were supported in their roles by other external specialist staff and we thank them for their input into the learning of the children in our school.

Strategic Area: School Finance & Property

Thanks go to our school's executive officer and our Board treasurer for the efficient management of the school's financial accounts for 2023. A Xero accounting system continued to be used throughout the year. The Board continued to employ a local accountancy firm; Tommy & Co (previously Craig Periam Ltd) to support us in the financial area. Our auditors; UHY Haines Norton Chartered Accountants completed the 2022 audit on time. The opinion expressed in the financial statement was that the school had complied with generally accepted accounting practice in New Zealand and fairly reflected the School's financial position as at 31 Dec 2022.

The school is in a healthy financial position. The MOE Donation Scheme that was entered into this year has substantially reduced costs to families by providing funds for a wide range of activities. The Board has opted to continue this for 2024.

Funds were allocated and spent on the school's priorities for the year.

Continuing maintenance has taken place on the buildings, pool and grounds. Grounds are attractively presented.

Purchases in all curriculum areas have taken place. The Bring Your Own Chromebook for Years 3 - 8 continued to be well supported by families.

We received a donation from our PTA after the annual Agricultural Day. This has been targeted for a canopy outside the library.

The staffroom extension project and the toilet modification block were completed. Planning for the remodeling of seven classrooms began. The Board are also looking at erecting canopies in the school for shade and outdoor cover.

Strategic Area: Health & Safety

The school's physical and emotional environments were safe for students and staff. All health and safety issues raised were addressed by the Board, staff and caretaker. Health and Safety checks were completed throughout the year. The Board employed the services of Emergency Planning Specialists and plans were updated. Emergency Lockdown lessons were also given to all students and staff and a simulation took place. Fire Drills were carried out each term.

Supports for children with challenging behaviours and emotional issues included individual counselling. Staff and student well-being was a focus throughout the year. Our school values were promoted as part of our school culture and there was an expectation that all would exhibit these values.

We continued to be an Enviro school, a Health Promoting School and a Travelwise school. We ran a Cool Schools group with Peer Mediators.

School wide programmes promoting health and safety were covered throughout the year. These included: Bully-Free, Digital Citizenship, Sun Safe, Road Safety and Water Safety initiatives. Students responded well to these programmes.

Smoke free and Vape free legislation was adhered to.

Strategic Area: Community Engagement

The school's Charter and Strategic plan was reviewed, up-dated and approved early in the year. Annual plans were set and worked on throughout the year. The Board employed SchoolDocs to manage the school policies on-line. Teachers took part in curriculum reviews in: Literacy – reading, and writing, Mathematics, as well as Digital Technology, Reading Recovery, Mid and End of Year results. These reports were reported to the Board over the year by teachers and senior leaders.

Our Local Curriculum document was completed after input from our school community and local iwi Ngaati Tamaoho and is displayed on our website. This will be continually revised as new information on the revised NZ Curriculum is mandated.

Our annual Agricultural Day was very successful. Children enjoyed the indoor activities and animal shows which teachers and staff provided. Our new PTA did an amazing job with the organization of the fundraising aspects and were well supported by a previous president. Local businesses and parents were very generous in their donations to the school. A huge thank you to all involved in providing this wonderful event to showcase our school.

Two end of year prize-givings were held at school and were extremely well supported by whanau. These were a time to celebrate the achievements and successes of our students.

Parent education opportunities including a junior Literacy meeting and involvement in school wide events took place. A meeting for parents of new students was held, as well as a meeting for parents on preparing children for school. Transition practices with local schools and preschools assisted students into and out of the school.

Weekly school newsletters and term BOT newsletters were emailed home to communicate with parents. Parents were also regularly communicated to through emails and phone calls from the principal and teachers. Newsletters were available to parents in several electronic forms: email, electronic sign, Skool Loop App and the Website. Junior classes also used Class Dojo to communicate student achievements with whanau.

ENROL and an electronic attendance system continued to be used. An enrolment ballot took place at the end of the year with siblings and a limited number of out of zone students accepted for 2024.

The Board functioned well with all members contributing to decision-making. Unfortunately, due to personal situations changing, two members of the Board resigned at the end of the year. We thank Mr Honiss and Mr Dunn for their input into the school. The vacancies have been advertised to the school community. A By-election will be held early in 2024.

Over the year the school worked with our ERO partner on the Strategic goals around Te Tiriti o Waitangi and a Responsive Curriculum. New initiatives in these areas were put in place and staff showed a commitment to this work. These Strategic goals will continue to be a focus during 2024.

Legislative requirements were met.

*kindest regards
 Mavis Glasgow
 Principal*

Analysis of Variance Reporting for



School Name	Buckland School	School Number:
Strategic Aim	<p>Improvement Plan/Target - Strategic Area: Student Learning and Achievement in Writing</p> <ul style="list-style-type: none"> - To continue to develop teacher pedagogical content knowledge, assessment and internal evaluative processes to identify what is working for which groups of students in Writing and to plan accordingly. - To provide professional development in the use of Pact and support from Kahui Ako within school and across school teachers and colleagues. - To improve outcomes in Writing for all students, particularly Maori, Pasifika, Asian and children with Additional Needs. - To accelerate progress of students performing below expectations in writing. 	
Annual Aims	<ul style="list-style-type: none"> • To have a consistent approach to the teaching of Writing across the school. • To continue to increase the engagement and enthusiasm of students for writing. • To ensure students know the next steps in their learning in Writing and are confident to share orally and in written form their writing. • To ensure teachers' assessment practices of writing include collaboratively moderating assessments through the use of PACT and other accurate tools to enhance practice and accelerate progress for our learners. 	
Targets	<ul style="list-style-type: none"> • Students who are below the standard in 2022, will make accelerated progress in relation to the Writing progressions, Aspects and Signposts and reach the expected level. • To increase the number of students achieving the Curriculum Levels in relation to their Year Level, particularly Maori students, with a target of 80% or above. • To continue to increase teacher knowledge of the Pact tool and use of assessments and moderation to support student learning and achievement. 	
Baseline Data	<p>It has been identified that Writing was the area that was most affected by Covid-19 absences from school for the majority of students. Teachers were very focused, over 2022 in filling gaps and encouraging children to enjoy writing; however there are still a number who have yet to make the progress and meet expectations in the Aspects of the writing progressions. Pact has allowed teachers to identify these areas for individuals and groups of children. With new classes formed for 2023 teachers will need to analyse the available information and group and plan accordingly to allow those students, (who are yet to catch up from the previous two years) to make accelerated progress and meet or get closer to expectations by the end of the 2023 year.</p>	

Writing	Student % At or Above Expected Curriculum Level
All Students	72% (2022) 52% (2021) (2020 - 79%)
Maori	53% (2022) 45% (2021) (2020 - 70%)
Pasifika	100% (2022) 50% (2021) (2020 - 81%)
Other	68% (2022) 67% (2021)

Actions <i>What did we do?</i>	Outcomes <i>What did we achieve?</i>	Evidence	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																
<p>Ethic of Care/Cultural Responsiveness continually practised by teachers. Plenty of opportunities for Student Agency and Student Voice.</p> <p>Early in 2023 Gathered/Analysed and Reviewed 2022 writing assessment data from PACT and determined target students and identified Aspects and actions necessary to move students to next Signpost.</p> <p>All teachers designed an Inquiry for the Writing target group. Rapid cycles were planned for and progress evaluated and next steps planned for.</p> <p>Used Writing tasks to support Te Reo as part of our</p>	<p>Our Lead teachers of Literacy worked with Kaahui Ako Across School teachers over the year and represented the school at all workstreams bringing back current knowledge and initial work taking place for the Refreshed Literacy curriculum. Observations, modelling and discussions took place with suggestions implemented.</p> <p>New resources were purchased throughout the year to support classroom programmes. The Agility with Sound programme was extended and assisted students from Years 5 - 8 with spelling accuracy.</p>	<p><u>2023 Data</u></p> <table border="1"> <thead> <tr> <th>Writing</th> <th>Student % At or Above Expected Curriculum Level</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>69%</td> </tr> <tr> <td>Maori</td> <td>51%</td> </tr> <tr> <td>Pasifika</td> <td>56%</td> </tr> <tr> <td>NZ European</td> <td>76%</td> </tr> <tr> <td>Other</td> <td>71%</td> </tr> <tr> <td>Male</td> <td>61%</td> </tr> <tr> <td>Female</td> <td>77%</td> </tr> </tbody> </table>	Writing	Student % At or Above Expected Curriculum Level	All Students	69%	Maori	51%	Pasifika	56%	NZ European	76%	Other	71%	Male	61%	Female	77%	<p>Improvements occurred as a result of:</p> <ul style="list-style-type: none"> • Staff focus and commitment to improving their knowledge of the use of the Pact tool. • Staff openness and their ability to work collaboratively in teams and across the school in moderating writing. • Professional support from Within and Across School Kaahui Ako teachers. • Use of teacher aides to support students. • The promotion of student agency in recognising their learning goals and next steps. 	<p>The impact of full school professional development is substantial in helping for consistency of teaching programmes and knowledge of teachers.</p> <p>Sustain the teacher's development in writing and continue to build on this as well as supporting new teachers.</p> <p>Increase opportunities for moderation within and across teams.</p> <p>Dose and density for those target students who require specific targeted teaching.</p> <p>Continue to embed effective teaching as</p>
Writing	Student % At or Above Expected Curriculum Level																			
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<p>journey to increase the Maori language in the school. Supported, celebrated and shared Writing of students and classes with others including other students, other classes and whanau. Two lead teachers of literacy worked on the Kaahui Ako Literacy workstream throughout the year with other Kahui Ako teachers, Across School Kahui Ako teachers and external facilitators. Tracked student progress and had discussions during team meetings regularly and shared effective teaching practice. Carried out School-wide professional development for all staff to lift the effectiveness of teaching Writing and to ensure a consistent approach of the writing process across the school. This included work with, Within school teachers to further build teacher knowledge of: Writing progressions; PACT tool for writing, Aspects and Signposts, Moderation, Acceleration, etc. Teachers also shared effective practices in the teaching of writing. Carried out Moderation of Writing across teams and</p>	<p>Google Classrooms by the Year 3 – 8 were used to support students with Writing tasks.</p> <p>There was an increase in the sharing of Writing pieces and also the display of these in classrooms and in the school.</p> <p>Staff were very focused on the PLD they were offered and trialed many things with groups and their class.</p> <p>There was consistent use of the Pact tool across the school to identify where individuals and groups were achieving in Aspects and Signposts. This led to next steps for teaching and learning being identified.</p> <p>Staff carried out many moderation sessions using Pact over the year which increased the consistency of assessments.</p> <p>Senior management were pleased that all staff had received consistent messages through their involvement and were very proud of the commitment teachers showed to up-skilling themselves in knowledge of the Learning</p>	<p>End of year student % data was very similar to the previous year. However the majority of individual students made progress from their mid year curriculum sublevels. We saw definite improvement in attitude and enthusiasm to write. Overall there was an improvement in confidence in writing and sharing of written work with class members.</p> <p>Staff involvement in PLD & staff/team meetings.</p> <p>Quality of professional discussions.</p> <p>Reporting to parent comments.</p>	<ul style="list-style-type: none"> • The enthusiasm of students to write. • Teacher use of on-line platforms such as Google Classroom. <p>Limitations on outcomes:</p> <ul style="list-style-type: none"> • Infrequent attendance of some students. • A number of students new to the school with low levels of achievement in writing. • Disruptions to classroom programmes due to staffing illnesses. 	<p>inquiry in writing and consistent shared understandings and use of Writing language across the school and staff.</p> <p>On-going support in classrooms for students and teachers from specialists, teacher aides, RTLB, RR, LSC, RTLit.</p> <p>On-going staff and team meetings and professional development with a focus on the effective teaching of Writing and use of Pact data and resourcing for release for professional discussions, observation & modelling.</p> <p>Purchasing of resources as necessary, including IT and support for BYO Chromebooks.</p> <p>Application for MOE PLD on Foundational Literacy skills for the whole school.</p> <p>Provision of resources to support target students and staff.</p> <p>Allocation of management units to support staff Writing coaches.</p>
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<p>school-wide to ensure consistency of assessments. Encouraged student engagement in writing and using the information from the Pact tool to set goals and next steps for their progress in Writing .</p> <p>Purchased and used extra resources and Agility with Sound programme.</p> <p>Use of T.A. to work alongside and encourage and support students experiencing difficulties, particularly; Maori students, students from other cultures and ESOL students.</p> <p>Parents and whanau of junior students were encouraged and given the opportunity to attend sessions to lift their confidence and knowledge in how they can help and support their children in Writing and the components of the writing process.</p> <p>Developed reciprocal relationships and partnerships with whanau through discussions, hui, formal and informal meetings, use of Google Classroom, Class Dojo, newsletter.</p>	<p>Progression Framework and the use of PACT in Writing</p>			<p>Support for staff to provide parent education opportunities.</p> <p>Allocation of staff/team meetings to further Writing programme development.</p> <p>Work on building knowledge of Refreshed Literacy Curriculum and make changes to our Local Curriculum, assessment and reporting to parents as necessary.</p>
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School Name	Buckland School	School Number 1239
Strategic Aim	<p align="center">Improvement Plan/Target – Strategic Area: Building Community through Local Curriculum Design to Promote Student Well-Being and Learning</p> <ul style="list-style-type: none"> • To improve outcomes and well-being for all students, particularly Maori, Pasifika, Asian and children with Additional Needs through increasing involvement of whanau in Local Curriculum design. • To accelerate progress of students performing below expectations. • To support childrens' well-being through the continuing uncertainties of COVID-19 	
Annual Aim	<p>Annual Aim:</p> <ul style="list-style-type: none"> • To focus on student success with high achievement and learning outcomes through a wide range of quality learning opportunities • To build community through local curriculum design to promote student wellbeing and learning. 	
Target	<p>Annual Target:</p> <p>To implement a localised curriculum to increase te ao Maori, te reo and tikanga within teaching and learning programmes across the school, supported by professional development for teachers strengthening school-wide internal evaluation processes to identify what is working for which groups of students and plan accordingly.</p>	
Baseline Data	<ul style="list-style-type: none"> • ERO and School evaluation using the School Improvement Framework identified and agreed on Te Tiriti o Waitangi and Responsive Curriculum/Planning as two areas that could be strengthened. • The following strengths were identified that will support the school's goal to increase the inclusiveness of culture, language and identity within curriculum design and achieve equitable outcomes were: <ul style="list-style-type: none"> - Commitment to ongoing improvement through teacher professional learning - Established systems and processes to identify and support learners to improve outcomes - A community that has high expectations of the school and supports the wide range of learning opportunities available. • The 2022 Board Survey for whanau gaining views on local curriculum was very positive. Suggestion will be considered during this year. • The 2022 PLD on Local Curriculum was supportive of school direction and involved staff, students and whanau. A further application to continue this work was successful. 	

Actions	Outcomes <i>What did we achieve?</i>	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for Next Year- <i>Where to next?</i>
<p>Ethic of Care/Cultural Responsiveness continually practised by teachers/Support Staff.</p> <p>Provided numerous opportunities over the year for parents to be involved in the school and build positive relationships with Staff.</p> <p>Formulate a school-wide Evaluation Plan involving ERO & Vision Education facilitator that links to NELPs and Te Ara Huarau School Improvement Framework.</p> <p>Analysed the 2022 data and whanau group hui as well as the 2022 on-line survey and identify what is working for whom.</p> <p>Identified the school's equity picture.</p> <p>Identified a target group of students and monitored progress, achievement, engagement, attendance, wellbeing.</p> <p>Investigated the amount of te reo that is being used at the different levels of the school.</p> <p>Purchased the Ngaati Tamaoho strategic plan and had this introduced to the staff and Board.</p> <p>Ensured our school plan align with Ngaati Tamaoho goals.</p> <p>Provided opportunities for staff to be involved in Kaahui Ako & Ngaati Tamaoho professional development. Stories of the local district. Tainui history, protocols, etc.</p>	<p>Staff were very responsive to the needs of their students and their whanau throughout the year.</p> <p>Regular check-ins on well-being, communication, support with learning activities and resources took place.</p> <p>The school values, school karakia & waiata were promoted and staff and students were seen exhibiting these. The relevance of our school values was seen and were further promoted.</p> <p>Children became more knowledgeable of our karakia and waiatas and became more confident in using these.</p> <p>Matarik was celebrated with a whanau lunch which was attended and enjoyed by a large number of whanau.</p>	<p>Parental involvement in our cultural day lunch.</p> <p>High participation of parents for EOTC events, school activities and camps.</p> <p>High participation of whanau at parent meetings, 3 way conferences, Literacy meetings.</p> <p>Commitment of staff to including ANZH planning and practice in their classrooms.</p> <p>Commitment of staff to PLD opportunities - Kaahui Ako Workstreams, meetings, visits, and involvement with Ngaati Tamaoho events.</p> <p>Target Student data outcomes on: attendance, participation, academic progress, wellbeing survey improvements.</p>	<p>Improvements occurred as a result of:</p> <p>Staff focus and commitment to improving their knowledge.</p> <p>Staff openness and their ability to work collaboratively with Kaahui Ako teachers, lead teachers and whanau.</p> <p>Quality professional support from Within and Across School Kaahui Ako teachers and Vision Education facilitator.</p> <p>Involvement of teacher aides in PLD.</p> <p>The promotion of student agency, and willingness to take on responsibilities</p> <p>Whanau involvement in local curriculum design.</p> <p>Enthusiasm of our students.</p>	<p>Work, with support from Ngaati Tamaoho and Kaahui Ako workstream members to meet the Poutama in the Ngaati Tamaoho plan.</p> <p>Be involved in PLD on the Refreshed Curriculum and make changes to our Local Curriculum as necessary.</p> <p>Continue to strengthen school-wide internal evaluation processes to identify what is working for which groups of students and plan accordingly.</p> <p>Continue to work with Vision Education Facilitator on developing Cultural Competencies and Local Curriculum.</p> <p>Continue to work in the Kaahui Ako workstream and Ngaati Tamaoho.</p> <p>Staff opportunities to take part in local events.</p>

<p>Provided Professional development for all teaching and support staff to upskill their knowledge of the local stories, use of Aotearoa NZ Curriculum strand and te reo and tikanga. Used the Kaahui Ako across-school teacher, Vision Education Facilitator and Ngaati Tamaoho lead educator to empower and support staff in Maori tikanga.</p> <p>Supported lead teachers of Maori to develop their skills further and impart knowledge to the rest of the staff.</p> <p>Embed the school values: Respect - Kia U, Responsibility - Kia Mau, and Resilience - Kia Manawanui and the school karakia & waiata throughout the school.</p> <p>Encouraged student engagement through student responsibilities, council/leaders</p> <p>Empowered student leaders to support children in the playground positively through Peer mediation.</p> <p>Provided and encouraged the use of safe places in the playground for students who need extra support – e.g. Friendship seat/library</p> <p>Ensured School wide Effective Behaviour Guidelines are being used consistently.</p> <p>Carried out a further wellbeing survey with target group and analysed results/trends against initial year results.</p> <p>Ensured staff Well-being is being met so that staff can model behaviours and respond to situations appropriately.</p> <p>Provided opportunities for parent involvement in education programmes - Junior literacy session.</p>	<p>Our sessions with our Kaahui Ako and our Vision Education PLD facilitator were very valuable and staff showed a commitment to new learning that would help them to be more responsive to the needs of our students and whanau.</p> <p>Staff became more knowledgeable and confident to teach the ANZH strand.</p> <p>Staff felt well supported by professionals who provided PLD for them.</p> <p>Our Lead teachers gained confidence to share their knowledge and learnings with their colleagues.</p> <p>Student interest increased in NZ History and many quality pieces of work resulted from lessons.</p> <p>Our leaders were empowered and supported students in the school effectively.</p> <p>The school environment was positive with children feeling safe and well supported.</p>	<p>Inclusion of Ngaati Tamaoho's Strategic goals and Poutama in school's actions.</p>	<p>Limitations: Time Enormity of new learning for staff. Difficulty in getting support for Kapa Haka teachers from our community.</p>	<p>Continue to support staff to increase their knowledge and use of te ao Maori, te reo and tikanga that will lead to an increase in student knowledge and use of the language.</p>
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Buckland School

Kiwisport Funding - 2023

The school received a total Kiwisport funding of \$3633 for the 2023 year. The funding was spent on providing resources to upgrade equipment and to support students through payment of subscriptions to attend local sporting events and also for a student to attend NZAims games in Tauranga. The school also spent \$2139 from Kiwisport funding to provide Gymnastic lessons at our local gymnastic club for our junior school. From our PE budget funds for sporting costs associated with sports competitions and equipment was used to the value of \$1613. With 2023 being the first year the school had entered into the MOE donation scheme a further \$8036 was spent on our Year 5s and Year 6 – 8s to experience a range of sporting and outdoor activities that were new to them, while they were on their camps. These funds provided for qualified instructors and equipment. Further funds paid for buses for students to attend the gymnastic lessons.

The number of students from our school, participating in a range of organised sport both during school hours and after school hours is very high.

Buckland School

Report on how the school has given effect to Te Tiriti o Waitangi

The school has been committed to giving effect to Te Tiriti o Waitangi through its Strategic Goals for the year that were agreed on with our ERO partner.

Our Local Curriculum document was finalized after input over several years, from our school community groups including whaanau, aakonga, kaiako and our local iwi, Ngaati Tamaoho representation.

Staff have been committed to ongoing development in building their knowledge and skills in providing a responsive curriculum for all aakonga and in particular for Maori aakonga. This development included working with Ngaati Tamaoho through the local Kaahui Ako workstream as well as working with a PLD provider to build knowledge of Te Tiriti o Waitangi and Te Ao Maaori. Several staff members attended NZSTA Te Tiriti o Waitangi workshops and shared their knowledge with the full staff during meetings.

The school has adopted the Te Ara Maatauranga o Ngaati Tamaoho plan and has begun working on each of the Poutama: Hiitori, Te Reo Maaori me oona Tikanga, Toi Maori, Tamaoho Haerenga, Pakiwaitara as indicated on the plan.

The school celebrated Matariki with a cultural lunch and several staff attended the Koroneihana. School events and celebrations were well supported by whaanau.

School wide planning using Aotearoa New Zealand Histories curriculum strand was a priority for the school in consultation with the local Kaahui Ako workstream.

Maaori students were tracked throughout the year and included in inquiry groups to lift achievement and engagement across all areas of their learning. Opportunities for aakonga to be involved in kapa haka and performances were also provided.

The school plans to continue on its journey into the future to give effect to the principles of Te Tiriti o Waitangi and have built goals into the next Strategic Plan.

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