

# BUCKLAND SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	1239
<b>Principal:</b>	Mavis Glasgow
<b>School Address:</b>	72 George Crescent Buckland
<b>School Postal Address:</b>	72 George Crescent R.D. 2 Pukekohe 2677
<b>School Phone:</b>	09 238 9419
<b>School Email:</b>	<a href="mailto:Gmills@buckland.school.nz">Gmills@buckland.school.nz</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term expired/expires
Hannah McCarthy	Chair Person	Elected June 2018	May 2019
Mavis Glasgow	Principal ex Officio	Principal	
Darryl Goldsack	Chair Person	Elected May 2013	June 2022
Liz Roozendaal	Parent Rep	Elected May 2013	May 2019
David Honiss	Parent Rep	Appointed August 2018	June 2022
Andrew Tautari	Parent Rep	Elected June 2016	May 2019
Lisa Robertson	Staff Rep	Elected August 2017	June 2022
Sarah Herring	Parent Rep	Elected June 2019	June 2022
Brandon Foster	Parent Rep	Elected June 2019	June 2022
Andrew Maunder	Parent Rep	Elected June 2019	June 2022

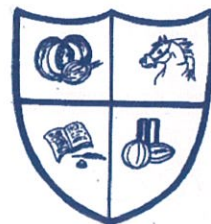
<b>Accountant / Service Provider:</b>	Craig Periam Limited Chartered Accountants 7 Wrightson Way Pukekohe
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**BUCKLAND SCHOOL**

**2019 ANNUAL REPORT**

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**Buckland School**  
**Principal's Report**  
**for the year ended 31 December 2019**

It is again a pleasure to present the Annual Principal's Report for Buckland School. Throughout the 2019 year the school has been able to provide wide and varied learning opportunities for its students through a committed and passionate staff and wonderful support from whanau and the wider school community.

Our staff, both the teaching and support staff are committed to ensuring the school learning environment is positive, safe and attractive. The Board of Trustees resource the school well to meet the needs of all students and the expectations of the community.

The school roll was steady over the year, finishing at 291.

**Strategic Area: Student Learning and Achievement**

Children are generally enthusiastic learners who are fully engaged in accepting the challenges and new learning experiences that are offered to them. The school works hard to achieve equity and excellence in outcomes for all our children. Throughout the school, levels and curriculum areas, there is a full range of capabilities; from those requiring extra assistance to those who are achieving above their curriculum level. Teachers encourage students to be responsible for being successful learners who take risks and strive to do their best in all curriculum areas.

Children's progress and achievement and positive behaviour are acknowledged throughout the year through school and team meetings, the weekly newsletter, website and at both the junior and senior prize givings at the end of the year.

A range of programmes have been offered over the year to individuals and groups to support needs and challenge others. These include a specialist teacher, Reading Recovery teacher, ALL, ALiM, Gifted & Talented activities, sports and cultural activities, use of teacher aides & specialist personnel, and the use of IT.

Writing and spelling in the Literacy area and Mathematics have been school-wide curriculum focuses this year. Target students are 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 4 – 8 have Google accounts while Hapara is used to plan learning tasks and ensure students are using equipment appropriately. Teachers have worked on learning about the new Digital Technology strands in preparation for implementation in 2020.

On-going monitoring of individuals and groups of children took place. Children with additional needs and abilities were identified early in the year and monitored through term Identified Needs meetings. Those with additional needs had IEP's designed and were supported, where possible, by outside agencies such as SE, Moderates, RTLBs, Speech language therapists. Reading Recovery was also available and used with some children. ESOL funding was also used to support a few children with English as a second language.

The majority of our targeted children made accelerated progress through special programmes such as ALL, ALiM and the use of a specialist literacy teacher. Maori and Pasifika students are generally achieving as well as their non-Maori/Pasifika peers. Those not achieving have been targeted and supported over the year.

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 on curriculum levels. Group analyses were reported to the Board.

The year has been very busy with many highlights. EOTC weeks continued to be a highlight for students and their parents. The Year 1 – 2 week included several trips and school based activities. The Year 3 & 4's had an overnight stay at Lakewood Lodge and were provided with lots of challenging activities. Other EOTC events included a two night stay for Year 5 at Willowpark, while Yr 6 & 7 had a week at Peter Snell in Whangaparapa which was packed with different experiences and a trip to Tiritiri Matangi Island. The Year 8s spent a week in Wellington learning about our capital city. Other trips and visitors to the school have provided other valuable learning opportunities for students, these include: Kelly Taltons, Kelly Sports, Dance instructors, swimming and orienteering instructors, kapa haka instructor, Sir Peter Blake Trust representative, Young Leaders Day.

Numerous sports events have taken place over the year. Our students have been fully involved in our own events: swimming, cross country, athletics, Group events and Franklin events with many of our students and teams competing well. A number of Year 7 & 8 students also took part in Auckland Championship events and at the Aims Games in Tauranga.

Kiwisport funding for the year supported programmes in: swimming and basketball as well as fitness through the dance programme.

A Book Week ran in the fourth term while Art, IT and Culture groups were also available to students. We were involved in the Franklin Speech competitions, Franklin Mathex evening and contributed art for the reading recovery conference. Several children contributed pieces of writing to the Franklin competition and a number of Year 7 & 8 students also participated in the local science fair. Our Year 3 & 4 students also produced a wonderful major production which included acting, singing and dance. The school also held weekly Jump Jam sessions and a talent quest. The whole school took part in dance lessons which accumulated in a performance for parents. The Culture group gave several performances for the school and participated in the Franklin Multicultural Festival.

### **Strategic Area: Student Engagement, Inclusion & Transition**

All students are offered and given opportunities to be involved in a wide range of activities to their level of ability. The school is very inclusive. Staff accommodate children with additional needs and they are well supported by other children and parents.

Students are given opportunities to be involved in making decisions on school matters and are encouraged to pass on any health and safety matters or matters of concern they have. Leadership skills are developed and senior students are all involved in taking on leadership roles including: prefects, house leaders, librarians, road patrollers, wet day monitors and student council members. A school council operates with student representatives from all classes. These students meet twice a term and offer suggestions and identify areas of need for the school. They also decide on four charities to support during term mufti days.

Transition processes within and across local schools ensure effective transitions to new classes and other schools.

Formal reporting through written reports to parents took place in the middle and again at the end of the year. This reporting was based on curriculum levels in reading, writing and mathematics. End of year reports covered all curriculum, social and cultural areas of development. A parent meeting was held in Term 1 with a further opportunity for three-way conferences at the end of Term 2. An Open Day was also held in Term 3. Parents were encouraged to approach teachers for further meetings when necessary.

### **Strategic Area: Personnel**

The staff was stable over the 2019 year with only one change to teaching staff. Two staff members were farewelled at the end of the year while one member is on maternity leave for 2020. I want to thank staff for your commitment to classes and the school over the year. Staff are supportive of their colleagues and always willing to assist and support each other.

EEO principles were followed throughout the year and during any staff appointments. All teaching staff were appraised against the Standards for the Profession.

Staff members have been committed to their own on-going learning, and development took place through a range of professional development opportunities. Our Kahui Ako (Community of Learning) organized

development for our in-school and across school teachers who then imparted knowledge to other teachers. Professional development generally was on the school wide focuses of Inquiry, Writing and Digital Technology. Other professional development included IT and personal requests.

Teachers were supported in their roles by our valuable and respected support staff. My personal thanks to all staff members, and to other external specialist staff for their input into the learning of the children in our school.

#### **Strategic Area: School Finance & Property**

The school's financial accounts for 2019 have been efficiently managed. Thanks to the efforts of our school's executive officer and our BOT treasurer. A Xero accounting system was used throughout the year.

Funds were allocated and spent on the school's priorities for the year. The Board continued to employ Craig Periam Ltd to support us in the financial area. Procedures for financial management have been closely adhered to. Jolly Duncan & Wells completed the audit report for the 2018 year and expressed the opinion that the financial statements complied with generally accepted accounting practice in New Zealand and fairly reflected the School's financial position as at 31 Dec 2018 and financial performance for the year ended on that date. Accounts for 2019 are prepared and will be audited shortly.

Generous donations were made by the fundraising group. These have assisted all families towards costs for activities and allowed for extra provision of resources.

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

Purchases in all curriculum areas have taken place. Replacement and addition to IT equipment took place.

Projects in the 10 YA Property Plan have been completed. Condition assessments are being completed for the next 10 YA which comes into place in July 2020.

#### **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. Supports for children with challenging behaviours were requested and in many cases obtained. Support for staff when faced with difficult situations was given. Health and Safety checks were completed throughout the year. The Board of Trustees employed the services of Emergency Planning Specialists and plans are all in place.

Parents and students have been continually reminded of safety issues: on the road and at the front gate, swimming, digital citizenship as well as health issues. Emergency evacuations were carried out each term to ensure all children know what is required of them in an emergency. These included: fire, earthquake and lockdown procedures. The school's defibrillator was advertised to the community.

We continued to be an Enviro school, a Health Promoting School and a Travelwise school. A walking school bus continued to operate, thanks to parent volunteers. There were limited numbers using the walking school bus so an Auckland Transport representative talked at assemblies and visited to talk to parents frequently.

School wide programmes promoting health and safety, including digital citizenship were carried out with students throughout the year.

Smoke free legislation is adhered to while sun safe and water safety initiatives were carried out.

#### **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. Personnel policies and procedures were reviewed and approved over the year by the BOT. Other policies were written and approved as required. Teachers took part in curriculum reviews in: Literacy – reading, writing, and spelling, and Mathematics, as well as Health & P.E. Reports on all curriculum areas were reported to the Board of Trustees over the year by teachers and senior leaders. A community survey was conducted to get feedback from parents and the community. Results of this were communicated to the staff and community and considered in the 2020 Strategic Plan.

There was excellent community engagement in a wide range of activities carried out throughout the year, these included: involvement in EOTC events, sports events, Agricultural day, production, assemblies and prizegivings. The PTA, with the help of many parents and staff, ran a successful major fundraising event (Ag Day) for the school. The PTA also provided some small events for children and minor fundraisers for the year.

Weekly school newsletters and term BOT and PTA newsletters were sent home to communicate school-wide events. Newsletters were available to parents in several electronic forms as well as paper copies. An electronic sign was erected and the school used both an App and the Website to communicate with parents.

Parent education opportunities in literacy and beginning school were organized and run by staff. These were positively received by those who attended.

ENROL and an electronic attendance system continued to be used. Attendance is generally acceptable although there are still some families who take overseas holidays during term time. Most are now tacking these onto holiday periods. An enrolment ballot took place at the end of the year with siblings and a limited number of out of zone students accepted for 2020. Our Student Management system was Edge and achievement and records of student progress was available through this.

Board of Trustees elections were held with all places being filled and an election not necessary.

An After School care programme was introduced in Term 4 as an outcome of previous community consultation.

All legislation has been complied with including the meeting of Ministry of Education requirements and timeframes.

Regards

Mavis Glasgow  
Principal

# Analysis of Variance Reporting



<b>School Name:</b>	Buckland	<b>School Number:</b>	1239
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<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>To improve outcomes for all students, particularly Maori, Pasifika, and children with Additional Needs in Mathematics</li> <li>To accelerate progress of students performing below expectations in Mathematics.</li> </ul>																																		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>Accelerate progress of students who are not achieving in Mathematics at their Curriculum level in relation to their Year Group with a particular focus on Year 4, Year 5 and Year 8 students (2019)</li> </ul>																																		
<b>Target:</b>	<ul style="list-style-type: none"> <li>Students who are below the standard in 2018 will make accelerated progress in Mathematics.</li> <li>To increase the number of students achieving the Mathematics Curriculum Levels in relation to their Year Level.</li> </ul>																																		
<b>Baseline Data:</b>	<table border="1"> <thead> <tr> <th>Mathematics 2018</th> <th>Student % At or Above Curriculum Level</th> <th></th> <th>Student % At or Above Curriculum Level</th> <th>2018</th> <th>Below</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>84%</td> <td>European</td> <td>84%</td> <td>End Year 3</td> <td>19% (9)</td> </tr> <tr> <td>Maori</td> <td>80%</td> <td>Male</td> <td>82%</td> <td>End of Year 4</td> <td>19% (7)</td> </tr> <tr> <td>Pasifika</td> <td>86%</td> <td>Female</td> <td>86%</td> <td>End of Year 7</td> <td>44% (8)</td> </tr> <tr> <td>Asian</td> <td>100%</td> <td></td> <td></td> <td>Maori Students</td> <td>20% (9)</td> </tr> </tbody> </table>					Mathematics 2018	Student % At or Above Curriculum Level		Student % At or Above Curriculum Level	2018	Below	All Students	84%	European	84%	End Year 3	19% (9)	Maori	80%	Male	82%	End of Year 4	19% (7)	Pasifika	86%	Female	86%	End of Year 7	44% (8)	Asian	100%			Maori Students	20% (9)
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																				
<p>Individual and groups of students underachieving in mathematics were identified from 2018 data.</p> <p>Specific learning needs of individuals and group target students were identified through the use of observation and assessments such as PAT ,Gloss. Assessment results were analysed and groups organised.</p> <p>Assessments for individuals were analysed and gaps and next steps in learning identified and planned for.</p> <p>Groupings were flexible as students made progress in both strategy and knowledge.</p> <p>Two teachers were involved in the ALiM programme and provided extra lessons for their target students. Student and parent voice was obtained.</p> <p>All instruction was provided within the students' regular learning setting.</p> <p>Group norms were established and students were encouraged to share their working orally. They were also encouraged and helped to recognise their progress and identify and celebrate their successes.</p> <p>Parents were invited to observe teachers working and given activities to support mathematics learning at</p>	<p>2019 % data At or Above Curriculum Level expectation -</p> <table border="1" data-bbox="656 359 1090 959"> <tbody> <tr> <td>All Students Yr 1-8</td> <td>85%</td> </tr> <tr> <td>Maori</td> <td>79% (46/58)</td> </tr> <tr> <td>Pasifika</td> <td>90% (9/10)</td> </tr> <tr> <td>Asian</td> <td>89% (8/9)</td> </tr> <tr> <td>European</td> <td>83%</td> </tr> <tr> <td>Male</td> <td>83%</td> </tr> <tr> <td>Female</td> <td>87%</td> </tr> <tr> <td>Year 4</td> <td>93.5%</td> </tr> <tr> <td>Year 5</td> <td>84%</td> </tr> <tr> <td>Year 8</td> <td>65%</td> </tr> </tbody> </table> <p>Of the 44 students who were performing below or well below the Curriculum level at the end of 2018, 11 left the school.at the beginning or during the year. Of those who remained 13/33 reached the curriculum level expectation for their Year level. Of the other 20, 11 have additional needs that contribute to progress. All 11 however received additional support through target groups &amp;/or ALiM. Teacher aide support was also given to some students. All except two with</p>	All Students Yr 1-8	85%	Maori	79% (46/58)	Pasifika	90% (9/10)	Asian	89% (8/9)	European	83%	Male	83%	Female	87%	Year 4	93.5%	Year 5	84%	Year 8	65%	<p>Improvements occurred as a result of:</p> <ul style="list-style-type: none"> <li>• Staff focus and commitment to improving their pedagogical and content knowledge of mathematics.</li> <li>• Inquiry expectations in all classes and support with these.</li> <li>• Combined efforts of teachers and parents. An increase in communication with, and encouragement for parents to engage in student learning.</li> <li>• Schoolwide use of Mathletics..</li> <li>• Collaborative activities of teachers in sharing ongoing results and discussing target students.</li> <li>• Involvement in ALiM and sharing of information.</li> <li>• Professional development &amp; support from facilitators.</li> <li>• Increased confidence of students and knowledge that they could take risks and be successful.</li> <li>• The efforts of the ALiM and Kahui Ako teachers in supporting teachers to improve their knowledge and understanding of effective mathematics practice and assessment.</li> <li>• The promotion of student agency in recognising their learning goals and next steps.</li> </ul>	<p>Sustain teacher development and build on this.</p> <p>Close monitoring of children not meeting curriculum expectation and tracking of all students, including those involved in previous interventions, at team and leadership level.</p> <p>Dose and density for those students who need extra specific teaching.</p> <p>Embed effective teaching as inquiry in mathematics, and consistent messages across the school.</p> <p>Successful PLD Proposal to work with Vision Education to provide PLD for all teachers in gaining a shared understanding of what progress and acceleration looks like for all students. Knowledge of PACT tool and use in literacy with the opportunity for teachers to use in mathematics as well.</p> <p>Regular classroom inquiries involving target groups, evaluation, discussion and feedback on success of these.</p> <p>Support in classrooms from teacher aides for target students.</p> <p>Access other agencies, e.g. RTLb, RTLit, Moderates, RR, LSC, for children who have additional needs and are not making progress.</p>
All Students Yr 1-8	85%																						
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home. Face to face discussions with parents also took place. Students shared their learning during three-way conferences.

Teacher aides were also used to support student mathematics learning.

ALiM teachers provided support and guidance for other staff members. Our Kahui Ako data coach also provided support in the analysis of data from assessments.

Resource purchases continued to be made to support learning programmes.

additional needs made at least one level progress e.g. At 1 to Early 2.

Percentages for the schoolwide data also included new students to the school and a group of Year 1/2s below expectation, who were not part of the data for the previous year.

Of the 11 Maori students who remained throughout the year, 7 made accelerated progress and met Curriculum expectation. While the others were unable to meet expectation, they have all progressed closer to it and attitudes towards mathematics improved.

There were big gains in confidence and attitudes of students to mathematics. Teachers noticed children were more willing to take risks and to share their working.

The continuing use of Mathletics across the school was seen as positive and students were continually congratulated when achieving certificates.

The inclusion in the ALiM programme was beneficial for both the teachers involved and the staff as a whole.

Ongoing staff meetings and professional development with a focus on the effective teaching of mathematics. Sharing of strategies, resources, ideas etc.

Continuing use of data coach to assist with analysis of assessments and programmes relating to needs of individuals and groups.

Data coach to continue with Kahui Ako group who are working with Waikato University.

Purchasing of new resources as necessary.

### Planning for next year:

Continuing to provide effective programmes for students in mathematics. Develop staff knowledge of the use of Pact. Continuing to upskill teachers in the analysis of mathematics data. Group teaching in all classes catering for individual needs. Provision of new resources and support for the use of Mathletics with all students, both at school and at home. Parent education opportunities. Observation, modelling and collegial support for the teaching of mathematics. Opportunities for student agency and student voice.

# Analysis of Variance Reporting



<b>School Name:</b>	Buckland	<b>School Number:</b>	1239
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<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>To embed the work carried out in 2018 to develop teacher pedagogical content knowledge and evaluative and assessment capability in writing.</li> <li>To improve outcomes for all students, particularly Maori, Pasifika, Asian and children with Additional Needs in Writing</li> <li>To accelerate progress of students performing below expectations in writing</li> </ul>																				
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>To have a consistent approach to the teaching of writing across the school.</li> <li>To increase the engagement and enthusiasm of students for writing</li> <li>To ensure students know the purpose for writing and are confident to share their writing.</li> </ul>																				
<b>Target:</b>	<ul style="list-style-type: none"> <li>Students who are below the standard in 2018 will make accelerated progress in relation to the Writing progressions.</li> <li>To increase the number of students achieving the Curriculum Levels in relation to their Year Level.</li> <li>To increase the number of boys achieving the Curriculum levels in relation to their Year Level</li> </ul>																				
<b>Baseline Data:</b>	<table border="1"> <thead> <tr> <th>Writing 2018</th> <th>Student % At or Above Curriculum Level</th> <th></th> <th>Student % At or Above Curriculum Level</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>80%</td> <td>European</td> <td>83%</td> </tr> <tr> <td>Maori</td> <td>76%</td> <td>Male</td> <td>75%</td> </tr> <tr> <td>Pasifika</td> <td>71%</td> <td>Female</td> <td>86%</td> </tr> <tr> <td>Asian</td> <td>100%</td> <td></td> <td></td> </tr> </tbody> </table>	Writing 2018	Student % At or Above Curriculum Level		Student % At or Above Curriculum Level	All Students	80%	European	83%	Maori	76%	Male	75%	Pasifika	71%	Female	86%	Asian	100%		
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>														
<p>Individual and groups of students underachieving in writing were identified.</p> <p>Specific learning needs of individual and group target students were identified.</p> <p>From this data every teacher was supported by the two Kahui Ako across school teachers and the Inquiry team to formulate and work on an inquiry for their target writing group.</p> <p>This inquiry was based on rapid cycles and teachers evaluated each cycle; identified next steps and modified inquiry and inquiry groups.</p> <p>Moderation of writing in line with literacy progressions and E-AsTTle rubrics also took place.</p> <p>All instruction was provided within the students' regular learning setting.</p> <p>Our two ALL teachers and an outside Literacy specialist also provided support and PD based around literacy pedagogy and content knowledge of the teaching of writing. Support with developing specific teaching strategies to meet needs was also given.</p> <p>Students were encouraged to share ideas orally and then to share their writing. They were also encouraged and helped to recognise their progress</p>	<p>2019 % data At or Above Curriculum Level expectation -</p> <table border="1" data-bbox="654 359 1093 790"> <tbody> <tr> <td>All Students Yr 1-8</td> <td>76%</td> </tr> <tr> <td>Maori</td> <td>67% (39/58)</td> </tr> <tr> <td>Pasifika</td> <td>90% (9/10)</td> </tr> <tr> <td>Asian</td> <td>67% (6/9)</td> </tr> <tr> <td>European</td> <td>83%</td> </tr> <tr> <td>Male</td> <td>70%</td> </tr> <tr> <td>Female</td> <td>82%</td> </tr> </tbody> </table> <p>Of the 52 students who were performing below or well below the Curriculum level at the end of 2018, 13 left the school during the year. Of those who remained 13/39 reached the curriculum level expectation for their Year level. One exceeded their level. Of the other 26, 19 have additional needs that contribute to progress. All 19 however received additional support either Reading Recovery, RTLB, target group, MOE, speech, teacher aide support. All except three with severe additional needs made at least one level progress e.g. At 1 to Early 2.</p> <p>Percentages for the schoolwide data also included new students to the school and a large group of Year 1/2s</p>	All Students Yr 1-8	76%	Maori	67% (39/58)	Pasifika	90% (9/10)	Asian	67% (6/9)	European	83%	Male	70%	Female	82%	<p>Improvements occurred as a result of:</p> <ul style="list-style-type: none"> <li>• Staff focus and commitment to improving their pedagogical and content knowledge of writing.</li> <li>• Group inquiry expectations in all classes and support with these.</li> <li>• Combined efforts of teachers and parents and increase in communication with and encouragement for parents to engage them in student learning.</li> <li>• Focus on spelling throughout the school and the use of a schoolwide programme.</li> <li>• Collaborative activity of teachers in sharing ongoing results and discussing target students.</li> <li>• Involvement in ALL and sharing of information.</li> <li>• Professional development</li> <li>• Teachers establishing clearer guidelines for monitoring their practice and pedagogy of writing. This increased their confidence in their ability to effect success for their students.</li> <li>• The efforts of the Kahui Ako teachers and literacy team in supporting teachers to improve their knowledge and understanding of effective writing practice and assessment.</li> <li>• The development of student agency in recognising some of their learning goals and next steps.</li> </ul>	<p>Sustain teacher development and build on this.</p> <p>Close monitoring of children not meeting curriculum expectation and tracking of all students, including those involved in previous interventions, at team and leadership level.</p> <p>Continuation of Literacy Inquiry group to support and share additional knowledge of effective teaching practice in writing.</p> <p>Embed effective teaching as inquiry in literacy, and consistent messages across the school.</p> <p>Successful PLD Proposal to work with Vision Education to provide PLD for all teachers in gaining a shared understanding of: what progress and acceleration looks like for all students, professional knowledge of LPFs, moderation and consistent use of the Pact Tool in Literacy – writing and reading.</p> <p>Inclusion in ALL with a focus on writing in 2020.</p> <p>Regular classroom inquiries involving target groups, evaluation, discussion and feedback on success of these.</p> <p>Teacher ownership of their inquiry pathways.</p>
All Students Yr 1-8	76%																
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Male	70%																
Female	82%																

<p>and identify and celebrate their successes.</p> <p>A school review of spelling progress was conducted and new resources were used throughout the school to identify gaps in spelling knowledge.</p> <p>Targeted teaching for retention of spelling rules and ability to apply rules.</p> <p>Parents were invited workshop afternoons, three-way conferences to discuss progress.</p> <p>Google Docs were shared and some class Do-Jos for younger students were used to share writing experiences with parents and whanau.</p>	<p>below expectation, who were not part of the data for the previous year.</p> <p>Of the Male students (24 who remained) from 2018 performing below Curriculum level in writing, 4 reached expected curriculum levels while one exceeded the level.</p> <p>Of the 11 Maori students who remained throughout the year, 2 made accelerated progress and met Curriculum expectation. While the others were unable to meet expectation, they have all progressed closer to it and all but one have a positive attitude toward writing.</p> <p>There were big gains in confidence and attitudes of children to writing. Teachers noticed children were more willing to make attempts. Students were able to articulate their needs and next steps.</p> <p>Moderation of writing led to more consistent teacher judgements on curriculum levels.</p> <p>The continuing increase in the use of Chrome books and Google Docs in senior classrooms for writing tasks has made noticeable improvement through an increase in output and enthusiasm of boys in particular. Devices have allowed a number of students, who struggle with the mechanics of writing, to express their ideas and share their writing with peers and whanau through the use of Google Docs.</p>		<p>Focus on new entrant/Yr 1 students' oral language to build readiness for literacy learning.</p> <p>Extra support in classrooms from teacher aides for those of concern.</p> <p>Use of Pact tool to identify and inform next steps for students in order they reach the Literacy progressions for their level.</p> <p>Access other agencies, e.g. RTLB, RTLit, Moderates, RR, LSC, for children who have additional needs and are not making progress.</p> <p>Ongoing staff meetings and professional development with a focus on the effective teaching of writing.</p> <p>Continued use of focused teaching in using technologies such as Google Docs to promote and encourage writing.</p>
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**Planning for next year:**

Lifting the achievement of students in Writing/Reading through the use of Pact and LPFs will continue to be a school target area for 2020. (see Charter/Strategic Plan) Involvement in ALL in 2020. All staff to have inquiries in writing throughout the year. A Kahui Ako Within school teacher to continue to support teachers in the area of literacy. Funding for Reading Recovery, (0.2 MOE/ 0.2 school.) Resourcing for teacher aides to support children in target groups, ESOL students and additional needs students. Casey Caterpillar writing programme in the junior school. Continued and extended use of Google Docs for writing particularly in Year 5 – 8 classes. Provision of specialist teaching staff to provide both remedial and extension writing groups.

## **BUCKLAND SCHOOL**

### **KIWISPORT FUNDING - 2019**

The school received total Kiwisport funding of \$3,963.57 (excluding GST) for the 2019 year (2018: \$3,795). The funding was spent on extra resources to resource equipment to build basketball skills in students and support fitness through the dance programme that was offered to all students. The school also spent a further \$2306 on sports equipment, payment for students to be involved in a range of sports events. The number of students participating in a range of organised sport both during school hours and after school hours is very high.

BUCKLAND SCHOOL

STATEMENT OF RESPONSIBILITY

For the year ended 31 December 2019

The Board of Trustees (the Board) has pleasure in presenting the annual report of Buckland Primary School incorporating the financial statements and the auditor's report, for the year ended 31 December 2019.

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board Chairperson and the principal.

Darryl Goldsack

  
\_\_\_\_\_  
Signature of Board Chairperson

15/12/20  
\_\_\_\_\_  
Date:

Mavis Glasgow

  
\_\_\_\_\_  
Principal

15/12/2020  
\_\_\_\_\_  
Date:

**Buckland School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	2,184,508	2,053,931	2,112,086
Locally Raised Funds	3	120,083	114,453	132,814
Interest Earned		43,411	32,500	43,246
		<hr/>	<hr/>	<hr/>
		2,348,002	2,200,884	2,288,146
<b>Expenses</b>				
Locally Raised Funds	3	95,199	82,233	102,070
Learning Resources	4	1,418,346	1,414,185	1,409,961
Administration	5	101,592	103,658	107,261
Finance	6	924	-	886
Property	7	598,078	547,579	525,721
Depreciation	8	61,894	61,500	60,919
Loss on Disposal of Property, Plant and Equipment		2,616	-	1,074
		<hr/>	<hr/>	<hr/>
		2,278,650	2,209,155	2,207,892
<b>Net Surplus / (Deficit) for the year</b>		69,352	(8,271)	80,254
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		69,352	(8,271)	80,254

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.





**Buckland School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>	1,731,168	1,643,024	1,646,019
Total comprehensive revenue and expense for the year	69,352	(8,271)	80,254
Capital contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	4,896
<b>Equity at 31 December</b>	1,800,520	1,634,753	1,731,168
Retained Earnings	1,800,521	1,634,753	1,731,168
<b>Equity at 31 December</b>	1,800,521	1,634,753	1,731,168

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**Buckland School**  
**Statement of Financial Position**  
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	57,857	23,100	38,770
Accounts Receivable	10	66,946	66,000	109,030
GST Receivable		12,411	10,000	18,135
Prepayments		7,008	4,000	6,734
Inventories	11	18,329	17,000	17,880
Investments	12	1,358,097	1,200,000	1,222,831
		<u>1,520,649</u>	<u>1,320,100</u>	<u>1,413,381</u>
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	14	94,285	90,537	105,097
Provision for Cyclical Maintenance	15	30,770	30,000	26,374
Painting Contract Liability - Current Portion	16	8,960	8,960	-
Finance Lease Liability - Current Portion	17	5,730	5,500	4,697
Funds held for Capital Works Projects	18	29,272	-	-
		<u>169,016</u>	<u>134,997</u>	<u>136,168</u>
<b>Working Capital Surplus or (Deficit)</b>		<b>1,351,632</b>	<b>1,185,103</b>	<b>1,277,213</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	466,581	467,000	458,069
		<u>466,581</u>	<u>467,000</u>	<u>458,069</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	-	-	-
Painting Contract Liability	16	12,850	12,850	-
Finance Lease Liability	17	4,843	4,500	4,114
		<u>17,693</u>	<u>17,350</u>	<u>4,114</u>
<b>Net Assets</b>		<u><u>1,800,521</u></u>	<u><u>1,634,753</u></u>	<u><u>1,731,168</u></u>
<b>Equity</b>		<u><u>1,800,521</u></u>	<u><u>1,634,753</u></u>	<u><u>1,731,168</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



# Buckland School

## Cash Flow Statement

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	456,428	415,993	438,876
Locally Raised Funds	137,794	114,453	114,727
Goods and Services Tax (net)	5,724	(11,000)	(62,314)
Payments to Employees	(176,345)	(212,940)	(176,158)
Payments to Suppliers	(261,282)	(238,303)	(299,759)
Interest Paid	(924)	-	(886)
Interest Received	43,908	32,700	43,005
Net cash from / (to) the Operating Activities	205,303	100,903	57,491
<b>Cash flows from Investing Activities</b>			
Purchase of PPE (and Intangibles)	(65,298)	(76,243)	(175,549)
Purchase of Investments	(135,266)	-	(40,320)
Net cash from / (to) the Investing Activities	(200,564)	(76,243)	(215,869)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	4,896
Finance Lease Payments	(5,965)	(2,700)	(5,112)
Painting contract payments	(8,960)	(8,960)	-
Funds Held for Capital Works Projects	29,272	-	(238,421)
Net cash from Financing Activities	14,348	(11,660)	(238,637)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>19,087</b>	<b>13,000</b>	<b>(397,015)</b>
Cash and cash equivalents at the beginning of the year	9 38,770	10,100	435,785
<b>Cash and cash equivalents at the end of the year</b>	<b>9 57,857</b>	<b>23,100</b>	<b>38,770</b>

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



# Buckland School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2019

#### 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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### b) Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

The Education Act 1989 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 PBE Accounting Standards (PBE IPSAS) 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".

##### *Standard early adopted*

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 36.

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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

##### *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 13.

##### *Critical Judgements in applying accounting policies*

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.



#### *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 Schools***

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

##### ***Other Grants***

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

##### ***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

##### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

#### **e) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

#### **f) 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.

#### **g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **h) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School will not be able to collect all amounts due according to the original terms of the debt. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Comprehensive Revenue and Expense, if not otherwise shown separately.

#### **i) Inventories**

Inventories are consumable items held for sale and comprise 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. Thus the fair value of the inventory is determined based on the cost at time of purchase. The 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.

#### **j) 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.



### Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under schedule 6, para 28 of the Education Act 1989 in relation to the acquisition of securities.

### k) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 – Crown	10-50 years
Furniture and equipment	3-20 years
Ground Equipment	10-20 years
Information and communication technology	3-5 years
Textbooks	5 years
Library resources	12.5% Diminishing value

### l) Intangible Assets

#### Software costs

Computer software acquired by the School is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years.



The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

**m) Impairment of property, plant, and equipment and intangible assets**

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

*Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

**n) 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.

**o) Employee Entitlements**

*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

**p) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**q) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**r) 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.

**s) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**v) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	375,190	371,801	374,146
Teachers' salaries grants	1,252,997	1,195,909	1,231,181
Use of Land and Buildings grants	475,082	442,029	442,029
Other government grants	81,238	44,192	64,730
	<u>2,184,508</u>	<u>2,053,931</u>	<u>2,112,086</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<i>Revenue</i>			
Donations	13,505	10,500	12,070
Fundraising	16,560	20,520	20,715
Activities	61,776	54,433	67,666
Trading	28,241	29,000	32,363
	<u>120,083</u>	<u>114,453</u>	<u>132,814</u>
<i>Expenses</i>			
Activities	69,222	54,433	72,951
Trading	25,978	27,800	29,118
	<u>95,199</u>	<u>82,233</u>	<u>102,070</u>
<i>Surplus for the year Locally raised funds</i>	<u>24,883</u>	<u>32,220</u>	<u>30,744</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Equipment repairs	23	200	411
Teaching Resources	28,291	38,136	35,418
Employee benefits - salaries	1,379,065	1,358,849	1,360,475
Staff development	10,967	17,000	13,657
	<u>1,418,346</u>	<u>1,414,185</u>	<u>1,409,961</u>

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,440	4,554	4,323
Accountancy Fee	4,852	4,554	4,915
Board of Trustees Expenses	6,704	6,000	3,186
Communication	4,565	4,400	4,393
Consumables	9,672	9,750	10,564
Other Expenses	15,616	19,350	25,201
Employee Benefits - Salaries	46,962	45,000	46,216
Insurance	4,886	5,650	4,899
Board of Trustees Fees	3,895	4,400	3,565
	<u>101,592</u>	<u>103,658</u>	<u>107,261</u>





## 6. Finance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Finance Costs	924	-	886
	<u>924</u>	<u>-</u>	<u>886</u>

## 7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	44,993	48,550	45,377
Cyclical Maintenance Provision	4,396	-	(2,779)
Grounds	9,035	11,800	9,774
Heat, Light and Water	20,663	23,000	16,948
Repairs and Maintenance	43,909	22,200	14,371
Use of Land and Buildings	475,082	442,029	442,029
	<u>598,078</u>	<u>547,579</u>	<u>525,721</u>

The use of land and buildings figure represents 8% 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.

## 8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Swimming Pool	1,913	2,000	2,012
Building Improvements - Crown	5,916	6,000	4,041
Furniture and Equipment	29,972	30,000	28,950
Information and Communication Technology	14,667	14,000	17,144
Leased Assets	6,001	6,000	5,200
Library Resources	3,426	3,500	3,572
	<u>61,894</u>	<u>61,500</u>	<u>60,919</u>

## 9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	22,481	23,000	38,670
Bank Call Account	35,276	-	-
Cash and cash equivalents for Cash Flow Statement	<u>57,857</u>	<u>23,100</u>	<u>38,770</u>

Of the \$57,857 Cash and Cash Equivalents, \$29,272 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.



## 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	375	-	18,087
Debtor Ministry of Education	4,461	-	-
Interest Receivable	5,959	6,000	6,456
Teacher Salaries Grant Receivable	56,151	60,000	84,487
	<u>66,946</u>	<u>66,000</u>	<u>109,030</u>
Receivables from Exchange Transactions	6,334	6,000	24,543
Receivables from Non-Exchange Transactions	60,612	60,000	84,487
	<u>66,946</u>	<u>66,000</u>	<u>109,030</u>

## 11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	2,247	2,000	2,342
School Uniforms	16,081	15,000	15,538
	<u>18,329</u>	<u>17,000</u>	<u>17,880</u>

## 12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	1,358,097	1,200,000	1,222,831
Non-current Asset			
Long-term Bank Deposits with Maturities Greater than One Year	-	-	-



### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Swimming Pool	22,810	-	-	-	(1,913)	<b>20,897</b>
Building Improvements	205,623	-	-	-	(5,916)	<b>199,707</b>
Furniture and Equipment	165,389	36,878	-	-	(29,972)	<b>172,295</b>
Information and Communication Technology	29,448	23,401	-	-	(14,667)	<b>38,181</b>
Leased Assets	9,797	7,726	-	-	(6,001)	<b>11,522</b>
Library Resources	25,003	5,020	(2,616)	-	(3,426)	<b>23,981</b>
<b>Balance at 31 December 2019</b>	<b>458,069</b>	<b>73,025</b>	<b>(2,616)</b>	<b>-</b>	<b>(61,894)</b>	<b>466,581</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Swimming Pool	41,009	(20,112)	<b>20,897</b>
Building Improvements	271,286	(71,579)	<b>199,707</b>
Furniture and Equipment	514,484	(342,190)	<b>172,294</b>
Information and Communication Technology	175,929	(137,749)	<b>38,180</b>
Textbooks	10,781	(10,781)	<b>-</b>
Leased Assets	26,990	(15,468)	<b>11,522</b>
Library Resources	76,871	(52,891)	<b>23,980</b>
<b>Balance at 31 December 2019</b>	<b>1,117,351</b>	<b>(650,769)</b>	<b>466,581</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Swimming Pool	24,822	-	-	-	(2,012)	<b>22,810</b>
Building Improvements	107,419	102,245	-	-	(4,041)	<b>205,623</b>
Furniture and Equipment	141,244	53,097	-	-	(28,950)	<b>165,391</b>
Information and Communication Technology	30,447	16,144	-	-	(17,144)	<b>29,447</b>
Leased Assets	5,803	9,193	-	-	(5,200)	<b>9,796</b>
Library Resources	25,583	4,064	(1,073)	-	(3,572)	<b>25,002</b>
<b>Balance at 31 December 2018</b>	<b>335,318</b>	<b>184,743</b>	<b>(1,073)</b>	<b>-</b>	<b>(60,919)</b>	<b>458,069</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Swimming Pool	41,009	(18,199)	22,810
Building Improvements	271,286	(65,664)	205,623
Furniture and Equipment	477,607	(312,218)	165,389
Information and Communication Technology	152,529	(123,082)	29,448
Textbooks	10,781	(10,781)	-
Leased Assets	19,264	(9,467)	9,797
Library Resources	80,248	(55,246)	25,003
<b>Balance at 31 December 2018</b>	<b>1,052,725</b>	<b>(594,656)</b>	<b>458,069</b>

The net carrying value of equipment held under a finance lease is \$11,522 (2018: \$9,797)



#### 14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	35,605	30,537	19,227
Employee Entitlements - Salaries	58,680	60,000	85,870
	<u>94,285</u>	<u>90,537</u>	<u>105,097</u>
Payables for Exchange Transactions	94,213	90,337	105,097
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	72	200	-
	<u>94,285</u>	<u>90,537</u>	<u>105,097</u>

The carrying value of payables approximates their fair value.

#### 15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	26,374	26,374	29,153
Increase/ (decrease) to the Provision During the Year	4,396	-	(2,779)
Provision at the End of the Year	<u>30,770</u>	<u>26,374</u>	<u>26,374</u>
Cyclical Maintenance - Current	30,770	30,000	26,374
Cyclical Maintenance - Term	-	-	-
	<u>30,770</u>	<u>30,000</u>	<u>26,374</u>

#### 16. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	8,960	8,960	-
Non Current Liability	12,850	12,850	-
	<u>21,810</u>	<u>21,810</u>	<u>-</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.



## 17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,730	5,500	4,697
Later than One Year and no Later than Five Years	4,843	4,500	4,114
Later than Five Years	-	-	-
	<u>10,573</u>	<u>10,000</u>	<u>8,811</u>

## 18. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
5YA Block 2 Upgrade in progress		-	125,814	96,542	29,272
Totals		<u>-</u>	<u>125,814</u>	<u>96,542</u>	<u>29,272</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

29,272

-

29,272

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
5YA Block 1 and 5 Upgrade in progress		238,421	109,727	348,148	-
Totals		<u>238,421</u>	<u>109,727</u>	<u>348,148</u>	<u>-</u>

## 19. Related Party Transactions

The school is an entity controlled by 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 the School contracted Goldsack Properties Limited to reroof Block 2 as part of the Ministry funded capital works project. The total value of all transactions for the year was \$77,569 (2018:Nil) and no amount is outstanding as at balance date (2018:Nil). Because this amount is more than \$25,000 for the year the contract requires Ministry approval under section 103 of the Education Act 1989. The School has not obtained the required approval.



## 20. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,895	3,565
Full-time equivalent members	0.19	0.19
<i>Leadership Team</i>		
Remuneration	318,893	316,338
Full-time equivalent personnel	3	3
Total key management personnel remuneration	322,788	319,903
Total full-time equivalent personnel	3.19	3.19

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	-	-
100 - 110	-	-
	-	-

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-



## 22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has no contracted agreements for capital works.

(Capital commitments at 31 December 2018: Nil)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

Rental agreements with Telecom Equipment Financing for the lease of teachers' laptop computers.

	2019 Actual \$	2018 Actual \$
No later than One Year	-	214
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>214</u>

## 24. Managing Capital

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

## 25. Financial Instruments

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

### Loans and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	57,857	23,100	38,770
Receivables	66,946	66,000	109,030
Investments - Term Deposits	1,358,097	1,200,000	1,222,831
Total Loans and Receivables	<u>1,482,901</u>	<u>1,289,100</u>	<u>1,370,631</u>

### Financial liabilities measured at amortised cost

Payables	116,095	112,347	105,097
Finance Leases	10,572	10,000	8,811
Total Financial Liabilities Measured at Amortised Cost	<u>126,667</u>	<u>122,347</u>	<u>113,908</u>



## 26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of Covid-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' Covid-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

## 27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 12 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

## 28. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

## 29. Breach of legislation - Ministry approval for payments exceeding \$25,000 made to related parties

During the year, the School made payments to Goldsack Properties Limited, a company owned by the Board Chairperson Darryl Goldsack totalling \$77,569 in respect of the Block 2 re-roofing capital works project. This was done without any approval from the Secretary for Education as required under section 103A of the Education Act 1989. The Board considers that it followed proper process, including declaring conflicts of interest throughout the awarding of this contract.





**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF BUCKLAND SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Buckland School (the School). The Auditor-General has appointed me, Pradeep Singh, using the staff and resources of Jolly Duncan & Wells, 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 15 to 31, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 16 December 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

**Emphasis of matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 31 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 comprises the Statement of Responsibility, the Analysis of Variance, and the Kiwi Sport Statement which form part of the Annual 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 (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.



Pradeep Singh  
**JOLLY DUNCAN & WELLS**  
On behalf of the Auditor-General  
Auckland, New Zealand