

BUCKLAND SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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:	gills@buckland.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/
Darryl Goldsack	Chair Person	Elected May 2013	June 2022
Mavis Glasgow	Principal ex Officio	Principal	
David Honiss	Parent Rep	Appointed August 2018	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
Lisa Robertson	Staff Rep	Elected August 2017	June 2022

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

Annual Report - For the year ended 31 December 2020

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Buckland School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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


Darryl Goldsack



Signature of Board Chairperson

30/10/21
Date:

Mavis Glasgow



Signature of Principal

30/10/2021
Date:

Buckland School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,392,187	2,179,021	2,184,508
Locally Raised Funds	3	87,875	59,140	120,083
Interest income		33,535	25,000	43,411
		<u>2,513,597</u>	<u>2,263,161</u>	<u>2,348,002</u>
Expenses				
Locally Raised Funds	3	50,583	28,668	95,199
Learning Resources	4	1,583,104	1,454,487	1,418,346
Administration	5	98,805	102,954	101,592
Finance		719	-	924
Property	6	577,807	580,432	598,078
Depreciation	7	63,089	50,000	61,895
Loss on Disposal of Property, Plant and Equipment		1,338	-	2,616
		<u>2,375,445</u>	<u>2,216,541</u>	<u>2,278,650</u>
Net Surplus / (Deficit) for the year		138,152	46,620	69,352
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>138,152</u></u>	<u><u>46,620</u></u>	<u><u>69,352</u></u>

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



Buckland School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	<u>1,800,520</u>	<u>1,702,368</u>	<u>1,731,168</u>
Total comprehensive revenue and expense for the year	138,152	46,620	69,352
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	11,268	5,000	-
Equity at 31 December	<u>1,949,940</u>	<u>1,753,988</u>	<u>1,800,520</u>

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	12,679	13,100	57,857
Accounts Receivable	9	253,024	114,500	66,946
GST Receivable		-	-	12,411
Prepayments		4,845	5,000	7,008
Inventories	10	24,291	22,770	18,329
Investments	11	1,511,956	1,485,000	1,358,097
		<u>1,806,795</u>	<u>1,640,370</u>	<u>1,520,648</u>
Current Liabilities				
GST Payable		7,472	7,000	-
Accounts Payable	13	141,854	160,000	94,284
Provision for Cyclical Maintenance	14	1,833	30,000	30,770
Painting Contract Liability - Current Portion	15	8,960	8,960	8,960
Finance Lease Liability - Current Portion	16	3,548	3,548	5,730
Funds held for Capital Works Projects	17	111,691	150,000	29,272
		<u>275,358</u>	<u>359,508</u>	<u>169,016</u>
Working Capital Surplus/(Deficit)		1,531,437	1,280,862	1,351,632
Non-current Assets				
Property, Plant and Equipment	12	434,891	482,118	466,581
		<u>434,891</u>	<u>482,118</u>	<u>466,581</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	7,396	-	-
Painting Contract Liability	15	7,698	7,698	12,850
Finance Lease Liability	16	1,294	1,294	4,843
		<u>16,388</u>	<u>8,992</u>	<u>17,693</u>
Net Assets		<u><u>1,949,940</u></u>	<u><u>1,753,988</u></u>	<u><u>1,800,520</u></u>
Equity	23	<u><u>1,949,940</u></u>	<u><u>1,753,988</u></u>	<u><u>1,800,520</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		386,983	478,097	456,428
Locally Raised Funds		82,381	53,140	137,794
Goods and Services Tax (net)		19,883	17,000	5,724
Payments to Employees		(219,751)	(195,382)	(176,345)
Payments to Suppliers		(246,367)	(185,697)	(261,281)
Interest Paid		(719)	-	(924)
Interest Received		36,204	27,500	43,908
Net cash from/(to) Operating Activities		58,614	195,428	205,304
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(32,737)	(65,128)	(65,298)
Purchase of Investments		(153,859)	(285,000)	(135,266)
Net cash from/(to) Investing Activities		(186,596)	(350,128)	(200,564)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,268	5,000	-
Finance Lease Payments		(5,731)	(5,148)	(5,965)
Painting contract payments		(5,152)	(5,152)	(8,960)
Funds Held for Capital Works Projects		82,419	150,000	29,272
Net cash from/(to) Financing Activities		82,804	144,700	14,347
Net increase/(decrease) in cash and cash equivalents		(45,178)	(10,000)	19,087
Cash and cash equivalents at the beginning of the year	8	57,857	23,100	38,770
Cash and cash equivalents at the end of the year	8	12,679	13,100	57,857

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

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



Buckland School

Notes to the Financial Statements

For the year ended 31 December 2020

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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



i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	3–20 years
Information and communication technology	3–5 years
Textbooks	5 years
Leased assets held under a Finance Lease	2-3 years
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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



m) Employee Entitlements*Short-term employee entitlements*

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

n) Provision for Cyclical Maintenance

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

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

o) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	399,698	384,822	375,191
Teachers' Salaries Grants	1,365,057	1,293,457	1,252,997
Use of Land and Buildings Grants	504,988	475,082	475,082
Other Government Grants	122,444	25,660	81,238
	<u>2,392,187</u>	<u>2,179,021</u>	<u>2,184,508</u>

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	12,212	30,320	13,505
Activities	14,067	1,820	61,776
Trading	32,342	27,000	28,241
Fundraising	29,254	-	16,561
	<u>87,875</u>	<u>59,140</u>	<u>120,083</u>
Expenses			
Activities	20,958	2,268	69,222
Trading	29,625	26,400	25,977
	<u>50,583</u>	<u>28,668</u>	<u>95,199</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>37,292</u>	<u>30,472</u>	<u>24,884</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Equipment Repairs	-	400	23
Library Resources	32,028	39,218	28,291
Employee Benefits - Salaries	1,537,867	1,397,869	1,379,065
Staff Development	13,209	17,000	10,967
	<u>1,583,104</u>	<u>1,454,487</u>	<u>1,418,346</u>



5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,554	4,700	4,440
Board of Trustees Fees	3,670	4,400	3,895
Board of Trustees Expenses	4,154	5,000	6,704
Communication	4,448	4,654	4,565
Consumables	8,642	9,700	9,672
Other	13,620	18,530	15,616
Employee Benefits - Salaries	50,456	45,970	46,962
Insurance	4,805	5,000	4,886
Service Providers, Contractors and Consultancy	4,456	5,000	4,852
	<u>98,805</u>	<u>102,954</u>	<u>101,592</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	47,732	48,050	44,993
Cyclical Maintenance Provision	(21,541)	(770)	4,396
Grounds	13,549	11,570	9,035
Heat, Light and Water	17,667	24,000	20,663
Repairs and Maintenance	15,412	22,500	43,909
Use of Land and Buildings	504,988	475,082	475,082
	<u>577,807</u>	<u>580,432</u>	<u>598,078</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.

7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	1,913	2,000	1,913
Building Improvements - Crown	5,072	6,000	5,916
Furniture and Equipment	31,180	28,000	29,972
Information and Communication Technology	15,905	14,000	14,667
Leased Assets	5,640	-	6,001
Library Resources	3,379	-	3,426
	<u>63,089</u>	<u>50,000</u>	<u>61,895</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	100	100	100
Bank Current Account	7,246	8,000	22,481
Bank Call Account	5,333	5,000	35,276
Cash and cash equivalents for Statement of Cash Flows	<u>12,679</u>	<u>13,100</u>	<u>57,857</u>

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	5,869	6,000	375
Receivables from the Ministry of Education	139,620	-	4,461
Interest Receivable	3,290	3,500	5,959
Teacher Salaries Grant Receivable	104,245	105,000	56,151
	<u>253,024</u>	<u>114,500</u>	<u>66,946</u>
Receivables from Exchange Transactions	9,159	9,500	6,334
Receivables from Non-Exchange Transactions	243,865	105,000	60,612
	<u>253,024</u>	<u>114,500</u>	<u>66,946</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	2,776	2,770	2,248
School Uniforms	21,515	20,000	16,081
	<u>24,291</u>	<u>22,770</u>	<u>18,329</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,511,956	1,485,000	1,358,097
Total Investments	<u>1,511,956</u>	<u>1,485,000</u>	<u>1,358,097</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Swimming Pool	20,897	-	-	-	(1,913)	18,984
Building Improvements	199,707	-	(39,943)	-	(5,072)	154,692
Furniture and Equipment	172,294	60,955	-	-	(31,180)	202,069
Information and Communication Technology	38,180	7,337	-	-	(15,905)	29,612
Leased Assets	11,522	-	-	-	(5,640)	5,882
Library Resources	23,981	4,385	(1,335)	-	(3,379)	23,652
Balance at 31 December 2020	466,581	72,677	(41,278)	-	(63,089)	434,891

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Swimming Pool	41,009	(22,024)	18,985
Building Improvements	229,128	(74,436)	154,692
Furniture and Equipment	575,440	(373,371)	202,069
Information and Communication Technology	160,586	(130,975)	29,611
Textbooks	10,780	(10,780)	-
Leased Assets	26,990	(21,108)	5,882
Library Resources	76,978	(53,326)	23,652
Balance at 31 December 2020	1,120,911	(686,020)	434,891



2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Swimming Pool	22,810	-	-	-	(1,913)	20,897
Building Improvements	205,623	-	-	-	(5,916)	199,707
Furniture and Equipment	165,388	36,878	-	-	(29,972)	172,294
Information and Communication Technology	29,448	23,399	-	-	(14,667)	38,180
Leased Assets	9,797	7,726	-	-	(6,001)	11,522
Library Resources	25,003	5,020	(2,616)	-	(3,426)	23,981
Balance at 31 December 2019	458,069	73,023	(2,616)	-	(61,895)	466,581

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$5,882 (2019: \$11,522)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Swimming Pool	41,009	(20,112)	20,897
Building Improvements	271,286	(71,579)	199,707
Furniture and Equipment	514,484	(342,190)	172,294
Information and Communication Technology	175,929	(137,749)	38,180
Textbooks	10,781	(10,781)	-
Leased Assets	26,990	(15,468)	11,522
Library Resources	76,872	(52,891)	23,981
Balance at 31 December 2019	1,117,351	(650,770)	466,581

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	31,565	100,000	35,604
Employee Entitlements - Salaries	110,289	60,000	58,680
	141,854	160,000	94,284
Payables for Exchange Transactions	141,656	159,800	94,212
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	198	200	72
	141,854	160,000	94,284

The carrying value of payables approximates their fair value.



14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	30,770	30,770	26,374
Increase/ (decrease) to the Provision During the Year	(21,541)	(770)	4,396
Provision at the End of the Year	<u>9,229</u>	<u>30,000</u>	<u>30,770</u>
Cyclical Maintenance - Current	1,833	30,000	30,770
Cyclical Maintenance - Term	7,396	-	-
	<u>9,229</u>	<u>30,000</u>	<u>30,770</u>

15. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	8,960	8,960	8,960
Non Current Liability	7,698	7,698	12,850
	<u>16,658</u>	<u>16,658</u>	<u>21,810</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.

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	3,548	5,500	5,730
Later than One Year and no Later than Five Years	1,294	4,500	4,843
	<u>4,842</u>	<u>10,000</u>	<u>10,573</u>



17. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP LSC Office	<i>in progress</i>	-	74,250	5,101	-	69,149
SIP Block 4 Library Upgrade	<i>in progress</i>	-	45,000	2,458	-	42,542
SIP Staff Room	<i>in progress</i>	-	2,160	2,160	-	-
Re-Roof Block 2	<i>completed</i>	29,272	-	-	29,272	-
Totals		58,544	172,179	9,718	29,272	111,691

Represented by:

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

111,691

-

111,691

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Re-Roof Block 2	<i>completed</i>	-	125,814	96,542	-	29,272
Totals		-	125,814	96,542	-	29,272

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 \$10,020 (2019:77,569) and no amount is outstanding as at balance date (2019:Nil).



19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,670	3,895
Full-time equivalent members	0.15	0.19
<i>Leadership Team</i>		
Remuneration	333,383	318,893
Full-time equivalent members	3	3
Total key management personnel remuneration	337,053	322,788
Total full-time equivalent personnel	3.15	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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
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	2020 FTE Number	2019 FTE Number
110 - 120	-	-
100 - 110	-	-
	0.00	0.00

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



20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$78,500 contract for LSC Office to be completed in May 2021 and is fully funded by the Ministry of Education. \$74,250 has been received of which \$5,101 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$61,573 contract to have the SIP Block 4 Library upgraded. This contract is to be completed in April 2021. The project is fully funded by the Ministry and \$45,000 has been received of which \$2,458 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) The SIP Staff Room is yet to have a contract in place. \$2,160 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 2019: \$Nil)

23. 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.



24. Financial Instruments

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

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	12,679	13,100	57,857
Receivables	253,024	114,500	66,946
Investments - Term Deposits	1,511,956	1,485,000	1,358,097
Total Financial assets measured at amortised cost	<u>1,777,659</u>	<u>1,612,600</u>	<u>1,482,900</u>

Financial liabilities measured at amortised cost

Payables	141,656	159,800	94,284
Finance Leases	4,842	4,842	10,573
Painting Contract Liability	16,658	16,658	21,810
Total Financial Liabilities Measured at Amortised Cost	<u>163,156</u>	<u>181,300</u>	<u>126,667</u>

25. Events After Balance Date

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

26. Breach of Law - Failure to comply with Section 87 of the Education Act 1989

The Board of Trustees were unable to comply with Section 87 of the Education Act 1989 in that the Board of Trustees did not report by the 31 May 2021, the date fixed by the Ministry of Education, by which schools were required to have sent their annual report to the Ministry of Education. The delays caused by the 2019 audit process resulted in the board being unable to meet their obligations for 2020 under the Act.



INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF BUCKLAND SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 2 to 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 14 December 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees 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 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



Buckland School
Principal's Report
for the year ended 31 December 2020

It is again a pleasure to present the Annual Principal's Report for Buckland School for the 2020 school year. 2020 has been a challenging and at times frustrating year with many of our planned learning opportunities unable to take place because of COVID-19 Lockdowns and restrictions on Alert Levels.

I would like to acknowledge the difficulties that we have all experienced over the year and thank students for showing resilience and being able to focus on their learning both through the use of on-line platforms and also once they returned to school. Thanks must also go to parents for the amazing support with the on-line learning and with being positive and supportive of the actions the school had to take to keep students and staff safe. I also want to acknowledge the tremendous work and commitment of the entire staff during lockdowns and in the support they gave children with their well-being and their academic progress throughout the year. Thanks also to the Board of Trustees who resourced the school well over the year to meet the needs of all students and the expectations of the community.

The school roll was steady over the year, finishing at 259. This was lower than previous years and was attributed to the large number of students leaving at the end of year six the previous year and the movement of families due to Covid.

Strategic Area: Student Learning and Achievement

Children were enthusiastic learners who showed that they were resilient and able to accept the challenges the disrupted year caused. New learning experiences with the use of on-line learning were undertaken positively. The school works hard to achieve equity and excellence in outcomes for all our children. In order to cater for all children during lockdowns, devices and hard packs were delivered to families so that learning could continue. Regular support was given to parents to assist with the on-line learning.

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, are resilient and who 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, Gifted & Talented activities, sports and cultural activities, use of teacher aides & specialist personnel, and the use of IT.

The use of Pact by teachers in the Literacy area of writing and Digital Technology and well-being have been school-wide 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 3 – 8 have Google accounts while Google Classroom and Hapara are used to plan learning tasks and ensure students are using equipment appropriately. Teachers have begun implementing activities in the new Digital Technology strands.

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 by the Senco and RTLB liaison teacher. 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 pleasing progress (even with the interruptions,) through special programmes such as ALL, and the use of a specialist literacy teacher. Pasifika students are generally achieving as well as their non-Pasifika peers. Several of our Maori students however are not achieving to expectations and will require extra support again in 2021.

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, checking on well-being and curriculum levels. Group analyses were reported to the Board.

Unfortunately, due to Covid, we were unable to provide the wide range of learning activities and EOTC events that are highlights for our students and wonderful learning opportunities. The Year 1 & 2 EOTC week was held at the beginning of the year and included several trips and school based activities. All other planned camps were cancelled. Visitors to the school who provided other valuable learning opportunities for students included: swimming and basketball instructors, kapa haka instructor (Term 1 only), Health nurses, St John Educator, Bible in Schools teachers, Travelwise facilitator. School and local events the school were involved in included: Talent Quest, Wearable Arts parade, Book Week, Opening of our Friendship seat, Young Leaders Day (Yr 8s), Kids for Kids choir and a zoo trip for Year 5 - 8.

Sports events that were able to take place over the year included: School: swimming, cross country and athletics. Zone: touch rugby, athletics.

Kiwisport funding for the year supported programmes in: swimming and skipping as well as playground activities. Funds were also used for the erection of new basketball/netball goals on the new tiger turf.

Strategic Area: Student Engagement, Inclusion & Transition

The school is very inclusive. Staff accommodate children with additional needs and they are well supported by other children and parents.

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 and Breakfast Club leaders. 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. 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. These included providing food and gifts at the end of the year to be distributed to our local community.

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. The mid year reports were changed for the year to focus on well-being of students and included student voice. The end of year reports covered all curriculum, social and cultural areas of development. A parent meeting was held in Term 1, however the three-way conferences and the Open Day did not take place. Other informal reporting methods used included Class Dojo in some junior rooms and access to Google Classrooms.

Strategic Area: Personnel

The staff was stable over the 2020 year with only one change to teaching staff. One staff member was farewelled at the end of the year while one member returns from maternity leave in 2021. I want to thank staff for their commitment to classes and the school over the year. Staff are supportive of their colleagues and always willing to assist and support each other. They were very supportive of each other during the lockdowns and with new provision of on-line learning activities for students.

EEO principles were followed throughout the year and during any staff appointments.

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: Understanding and Responding Safely to Behaviours, PACT writing, Inquiry, and Digital Technology. Other planned professional development through the Kahui Ako on Maori cultural knowledge of the area was unable to take place and will be rescheduled for 2021. Staff development on on-line learning and personal requests also took place, either through face to face or the use of digital platforms.

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. The Support staff have also been very responsive to their own professional development over the year.

Strategic Area: School Finance & Property

The school's financial accounts for 2020 have been efficiently managed. Thanks goes 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 did not complete the audit report for the 2019 year until mid December due to staffing issues so we were late in meeting the Ministry requirements. They 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 2019. Initial information for the 2020 accounts has been sent to the auditor.

Generous donations were made by the fundraising group. These have assisted all families towards costs for activities and allowed for extra provision of resources. The PTA also made a donation to the Board that was put towards the purchase of the new Tiger Turf.

Continuing maintenance has taken place on the buildings, pool and grounds. Grounds are attractively presented. A beautiful Friendship seat was erected in the school grounds and blessed to honour a past pupil.

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

Condition assessments were completed early in the year for the next 10 YA. Due to problems with the consultant, the Ministry of Education is yet to approve this plan.

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. Extensive Alert Level plans were formulated, staff consulted and these were communicated to whanau. Health and Safety checks were completed throughout the year. The Board of Trustees employed the services of Emergency Planning Specialists and plans and training took place.

Supports for children with challenging behaviours and those who were struggling were requested and in many cases obtained, these included individual counselling. Staff and student well-being throughout and after the Lockdowns were acknowledged and supported by the Board and senior management. Our school values logos both in English and Maori were finalized after consultation with our kaumatua and local Maori whanau.

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 matters and procedures relating to Covid. 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 with limited numbers.

School wide programmes promoting health and safety, including digital citizenship were carried out with students throughout the year. Students responded well to the regular reminders and instruction on disease prevention and extra supplies were purchased and used throughout the school.

Smoke free legislation was 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. Most goals were achieved; those that were unable to be achieved have been added to the 2021 Charter and Strategic plan. It was decided by the Board that they would employ SchoolDocs to manage the school policies. These are being finalized at the present time. Teachers took part in curriculum reviews in: Literacy – reading, and writing, Mathematics, as well as Digital Technology, ALL, Transitioning back to School, Reading Recovery, Mid and End of Year results. These reports were reported to the Board of Trustees over the year by teachers and senior leaders.

The loss of our annual Agricultural day was another hardship experienced due to COVID (for children and the community and also for our fundraising efforts.) We were fortunate that teachers provided some of the indoor activities for children and thanks to Staff and Board members, we were able to provide children who raised animals a day to show these under strict guidelines.

Our end of year prize givings were held at school this year and any events carried out were well supported by our school community.

Weekly school newsletters and term BOT and PTA newsletters were sent home to communicate with parents. Throughout Covid, parents were 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, as well as paper copies for those who requested them.

Planned parent education opportunities were unable to take place. A meeting for new parents on

preparing children for school did take place at the end of the year.

ENROL and an electronic attendance system continued to be used. Attendance was generally acceptable although Covid again had a negative influence with some families reluctant to send children back during Alert Level 2. These children continued to be catered for through on-line learning. An enrolment ballot took place at the end of the year with siblings and a limited number of out of zone students accepted for 2021.

The Board of Trustees functioned well with all members contributing to decision-making. During Covid, monthly meetings continued to be held through the use of the Zoom platform.

Our PTA were unable to hold many meetings or fundraising opportunities but our thanks to them for running a disco and providing food and activities for the fun day in Term 3 which replaced the Agricultural day for students.

An After School care programme ran throughout the year on the school grounds. This was extended to include holiday programmes in Term 3 and Term 4 to assist families with childcare.

Legislative requirements were met, with the exception of meeting the timeline for the 2019 Annual Report due to difficulties faced by the Auditor.

Regards

Mavis Glasgow
Principal

Analysis of Variance Reporting



School Name:	Buckland School	School Number:	1239
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Strategic Aim:	<p>Improvement Plan/Target – Strategic Area: Student Learning and Achievement - Writing</p> <p>Strategic Aims:</p> <ul style="list-style-type: none"> To continue to develop teacher pedagogical content knowledge and evaluative and assessment capability in writing particularly through professional development in the use of Pact and support from Vision Education To improve outcomes for all students, particularly Maori, Pasifika, Asian and children with Additional Needs in Writing. To accelerate progress of students performing below expectations in writing 																		
Annual Aim:	<p>Annual Aims:</p> <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 purpose for writing and are confident to share their writing. To ensure there is consistency through the use of PACT in assessment of writing levels and samples leading to next steps for individuals and groups. 																		
Target:	<p>Annual Targets:</p> <ul style="list-style-type: none"> Students who are below the standard in 2019 will make accelerated progress in relation to the Writing progressions. To increase the number of students achieving the Curriculum Levels in relation to their Year Level with a target of 85% or above. To increase the number of boys achieving the Curriculum levels in relation to their Year Level. 																		
Baseline Data:	<p>Baseline Data: 2019</p> <table border="1"> <thead> <tr> <th>Writing</th> <th>Student % At or Above Expected Curriculum Level</th> <th></th> <th>Student % At or Above Expected Curriculum Level</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>76%</td> <td>European</td> <td>78%</td> </tr> <tr> <td>Maori</td> <td>67.2%</td> <td>Male</td> <td>70.4%</td> </tr> <tr> <td>Pasifika</td> <td>90%</td> <td>Female</td> <td>81.5%</td> </tr> </tbody> </table>			Writing	Student % At or Above Expected Curriculum Level		Student % At or Above Expected Curriculum Level	All Students	76%	European	78%	Maori	67.2%	Male	70.4%	Pasifika	90%	Female	81.5%
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Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																
<p>Early in the year teachers analysed writing samples and target students were identified. Inquiry groups were formed for each class and needs planned for. These groups worked on a rapid cycle of 5 – 6 weeks on specific inquiry questions and targeted instruction. Two teachers were identified as ALL teachers and were involved in the Ministry of Education contract with Vision Education. In addition to this school-wide professional development on building teacher pedagogical knowledge of writing and the use of the PACT tool in writing took place throughout the year. This involved the unpacking of the Learning Progression Framework, the Aspects of writing and the Illustrations at each signpost. The PD allowed for moderation of samples by teachers and the use of reports to make more efficient judgements and identify and plan for next steps. Teachers were very</p>	<p>2020 Data</p> <table border="1" data-bbox="555 470 1249 758"> <thead> <tr> <th>Writing</th> <th>Student % At or Above Expected Curriculum Level</th> <th></th> <th>Student % At or Above Expected Curriculum Level</th> </tr> </thead> <tbody> <tr> <td>All Students</td> <td>76% (181/238)</td> <td>European</td> <td>79% 145/183)</td> </tr> <tr> <td>Maori</td> <td>66% (29/44)</td> <td>Male</td> <td>68% (76/112)</td> </tr> <tr> <td>Pasifika</td> <td>73% (8/11)</td> <td>Female</td> <td>83% 105/126)</td> </tr> </tbody> </table> <p>The data does not reflect a huge improvement in percentages of students achieving at or above, however staff believe that their judgements were more reliable and aligned better to the Progressions through their increased knowledge of these and the use of PACT.</p> <p>The above data also includes new students to the school, many who were below expectation.</p> <p>COVID Lockdowns and extended absences also had an impact on progress of some children, particularly those who did not return for some time and those with additional needs. Teachers focused on well-being on the return to school and many hours of instruction in academic areas were lost.</p> <p>Planned Parental education sessions were unable to proceed due to lockdowns.</p> <p>The planned modelling and observations of lessons by the PD facilitator and colleagues were also abandoned from the PD as teacher well-being was seen as paramount.</p>	Writing	Student % At or Above Expected Curriculum Level		Student % At or Above Expected Curriculum Level	All Students	76% (181/238)	European	79% 145/183)	Maori	66% (29/44)	Male	68% (76/112)	Pasifika	73% (8/11)	Female	83% 105/126)	<p>Improvements occurred as a result of:</p> <ul style="list-style-type: none"> • Staff focus and commitment to improving their knowledge of the Learning Pathway Framework in writing and the use of Pact. • Staff openness and their ability to work collaboratively. • High quality professional development delivery from facilitator. • Involvement in ALL. • Use of the specialist teacher. • The promotion of student agency in recognising their learning goals and next steps. • The enthusiasm of students to take risks with their writing. • Teacher use of on-line platforms such as Google Classroom. <p>Limitations on outcomes:</p> <ul style="list-style-type: none"> • COVID Lockdowns resulting in breaks in programmes. • Absences of some students. • Time & well-being restraints. • Cancellation of parental education sessions. 	<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 development in writing and continue to build on this.</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 inquiry in writing and consistent shared understandings across the school and staff.</p> <p>On-going support in classrooms for students and teachers from specialists, teacher aides, RTLb, RR, LSC, RTLit. On-going staff and team meetings and professional develop with a focus on the</p>
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committed and PD sessions continued through COVID Lockdowns with the use of Zoom. All teachers used the PACT tool at the end of the year and results informed curriculum levels of individual students and the reporting to parents.

A specialist teacher was used to support students in small groups and provide support for teachers with their writing programmes.

Students' attitude, enthusiasm and confidence in their ability to write showed pleasing improvements and the use of Google Classrooms by the Year 3 – 8s was received by students and whanau enthusiastically.

Staff were very complimentary of the PD they had received. 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 Progression Framework and the use of PACT in writing.

effective teaching of writing and the links between reading and writing.

Purchasing of resources as necessary, including IT and support for BYO Chromebooks.

School-wide professional development in reading – Learning Progression Framework, PACT Reading use.

Planning for next year:

Continuing to provide effective programmes across the school for students in writing. Provision of resources to support target students and staff. Support for staff to carry out parent education opportunities. Resourcing for: modelling, observation, and collegial support for the effective teaching of writing. Resourcing release for schoolwide professional development in reading and use of PACT.

School Name:	Buckland School	School Number:	1239
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Strategic Aim:	<p><u>Improvement Plan/Target – Strategic Area: Student Learning Well-Being and Learning</u></p> <p>Strategic Aims:</p> <ul style="list-style-type: none"> To improve outcomes for all students, particularly Maori, Pasifika, Asian and children with Additional Needs through improving their well-being To accelerate progress of students performing below expectations.
Annual Aim:	<p>Annual Aim:</p> <ul style="list-style-type: none"> Improve the well-being of all students which will lead to accelerated academic progress.

Target:	<p>Annual Target:</p> <ul style="list-style-type: none"> • Students who experience difficulties with behaviour and relationships with others will be supported to socialize and relate more positively with others while feeling better about themselves and their abilities.
Baseline Data:	<p>Baseline Data: 2019</p> <p>Anecdotal Observations: The majority of our children are happy and caring students who are supportive of others and appreciate diversity and acceptance of those who are different from themselves however as with all schools:</p> <ul style="list-style-type: none"> • We have a group of children who lack the confidence to take risks with their learning through fear of failure. • We have a group of children who lack the confidence to use their initiative to solve problems. • We have a group of children who are unable to self-manage – in and out of the classroom • There are children who do not have the ability to self-regulate emotions/feelings – and can become anxious in situations. • There is a lack of resilience of some children. • There is a lack of understanding of what bullying is and therefore some react inappropriately. • For a few children socialization with the different groups in the school is an issue.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>All teaching and support staff attended a full day Ministry course at the beginning of the year on Understanding Behaviour and Responding Safety. Knowledge from this day was discussed and decisions made on how the school would handle children's difficult behaviours in a consistent, calm way. Further professional development through the use of YouTube clips especially: Engage by Katherine Berkett was undertaken by some staff. The SENCO gained whanau voice about students and sought extra resources from MOE, and Oranga Tamariki to support students with extreme behaviours. Teacher Aides were allocated to support these students during class time and at intervals. Teachers who had our target students in their classes were supported by SENCO and LSC to build knowledge of the students, relationships and a culture of trust. Our new school values; respect, responsibility and resilience were integrated into the school culture. Teachers continually exhibited an Ethic of Care and were culturally responsive. Teachers promoted independence and resilience and encouraged parents to let children do things for</p>	<p>Staff were very responsive to the needs of their students and their whanau during lockdowns. Regular check-ins on well-being, communication, support with learning activities and resources took place. Kindness was promoted and we saw many acts of kindness from our staff, students and their whanau for others in the community. For families who were struggling; costs for school related activities were reduced or subsidized, food packages and Christmas gifts were donated and drop-offs organised. On the return to school well-being activities were carried out and children were encouraged to talk about their experiences and worries. Generally children were happy to be back at school, enjoying the company of their peers and they settled quickly back into routines. Those who were finding things difficult were supported ably by staff. Counselling sessions also took place for those identified as requiring these. School organisation procedures were altered during the Alert Levels and children found themselves being more responsible, independent and resilient when under Level 2 parents were unable to come onto the school grounds. We were very proud of the way our children, including our five year olds handled this situation. Staff well-being was also a priority and staff supported each other in a variety of ways. The relevance of our school values to the situations we were finding ourselves in were promoted during the Lockdowns through emails and conversations.</p>	<p>Due to COVID-19 and the Lockdowns and subsequent need to focus on well-being in relation to this, the emphasis and focus shifted from that planned.</p> <p>It was decided that it would be inappropriate to carry out the Well-being survey as planned during Term 2 so this was left for the end of the year as a start for 2021.</p> <p>The word Kindness was used, not bullying and there were few instances of bullying during the year. Those incidences identified by students as bullying tended to be one off instances, not on-going or targeted actions.</p>	<p>Analyse the 2020 Year 3 – 8 end of year survey.</p> <p>Formulate an action plan for 2021.</p> <p>Continue to take advantage of any professional development on brain development and building of resilience and well-being in students and staff.</p> <p>Clarification both for children and their families on what bullying is.</p> <p>Continually check on families, staff and student well-being.</p> <p>Explore Mindfulness techniques.</p> <p>Continually promote a culture of caring and kindness by all.</p> <p>Continually promote the school values by rewarding children exhibiting these.</p>

themselves, e.g. carry bags into school, find items of clothing etc. A NZCER Well-being survey was completed at the end of the year by all Year 3 – 8 students.

A Friendship Seat was erected and blessed at a special school gathering.

Planning for next year:

Provide any necessary resources to support students and families. Reduce/subsidize costs for activities where possible. Support staff well-being and promote a life/work balance through the provision of resources and services.

BUCKLAND SCHOOL

KIWISPORT FUNDING - 2020

The school received total Kiwisport funding of \$4,035 (excluding GST) for the 2020 year (2019: \$3,963). The funding was spent on extra resources such as basketball hoops, balls and dive rings for the swimming pool, skipping ropes and other various sports equipment. The number of students participating in a range of organised sport both during school hours and after school hours is very high.