

29/05/2024

Amy Goodman
BDO Christchurch
Level 4, 287/293 Durham Street North,
Christchurch Central
CHRISTCHURCH 8013

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Duvauchelle School (the School) for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- We have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter at appendix 1;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully,

Signed by:

BD5DB5E94C4CF73A

Presiding Member

Signed by:

635741B19938A1AB

Principal

Appendix 1 - Uncorrected misstatements

There are no uncorrected misstatements.

Description	Assets	Liabilities	Reserves	Profit
	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)
	\$	\$	\$	\$
PSPA Backpay	3,424	(3,424)		3,424 / (3,424)
Provision for Cyclical Maintenance		1,477		(1,477)
Net Effect of misstatements:	3,424	(1,947)		(1,477)



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3332
Principal:	Deb Richardson
School Address:	11 School Lane, Duvauchelle 7581
School Postal Address:	PO Box 8 RD, Duvauchelle 7545
School Phone:	03 304 5722
School Email:	office@duvauchelle.school.co.nz

DUVAUCHELLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Duvauchelle School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

James Dwyer

Full Name of Presiding Member

Signed by:

BD5DB5E94C4CF73A

Signature of Presiding Member

29/05/2024

Date:

Deb Richardson

Full Name of Principal

Signed by:

635741B19938A1AB

Signature of Principal

29/05/2024

Date:

Duvauchelle School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
James Dwyer	Presiding Member	Elected	Aug 2025
Deb Richardson	Principal	ex Officio	
Annabel Crow	Parent Representative	Elected	Aug 2025
Sam Edwards	Parent Representative	Elected	Aug 2025
Hannah Armstrong	Parent Representative	Selected	Aug 2025
Dan Connolly	Parent Representative	Selected	Dec 2025
Renan Cataliotti-Valdina del Grano	Parent Representative	Selected	Dec 2025
Denis Brittenden	Staff Representative	Elected	Aug 2025
In Attendance Sandra Innes	Secretary		

Duvauchelle School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	687,521	636,798	557,094
Locally Raised Funds	3	66,716	34,720	30,654
Interest		6,236	500	1,777
Total Revenue		760,473	672,018	589,525
Expenses				
Locally Raised Funds	3	10,001	17,231	7,113
Learning Resources	4	434,503	393,040	321,053
Administration	5	77,024	67,187	59,940
Interest		648	-	811
Property	6	188,737	157,131	141,646
Other Expenses	7	50,700	60,000	53,056
Loss on Disposal of Property, Plant and Equipment		40	-	215
Total Expense		761,653	694,589	583,834
Net (Deficit) / Surplus for the year		(1,180)	(22,571)	5,691
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,180)	(22,571)	5,691

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

Duvauchelle School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		360,347	360,347	354,656
Total comprehensive revenue and expense for the year		(1,180)	(22,571)	5,691
Contribution - Furniture and Equipment Grant		7,281	-	-
Equity at 31 December		366,448	337,776	360,347
Accumulated comprehensive revenue and expense		366,448	337,776	360,347
Equity at 31 December		366,448	337,776	360,347

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.

Duvauchelle School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	34,600	39,099	38,988
Accounts Receivable	9	26,390	18,358	18,358
Prepayments		8,154	5,910	5,910
Investments	10	47,893	45,782	45,782
		117,037	109,149	109,038
Current Liabilities				
GST Payable		4,374	5,958	5,958
Accounts Payable	12	33,780	29,919	29,919
Revenue Received in Advance	13	1,022	1,565	1,565
Provision for Cyclical Maintenance	14	24,559	-	-
Finance Lease Liability	15	5,218	4,948	4,948
		68,953	42,390	42,390
Working Capital Surplus		48,084	66,759	66,648
Non-current Assets				
Property, Plant and Equipment	11	330,010	274,848	297,530
		330,010	274,848	297,530
Non-current Liabilities				
Provision for Cyclical Maintenance	14	6,602	-	-
Finance Lease Liability	15	5,044	3,831	3,831
		11,646	3,831	3,831
Net Assets		366,448	337,776	360,347
Equity		366,448	337,776	360,347

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

Duvauchelle School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		249,964	178,990	211,367
Locally Raised Funds		62,562	34,720	30,654
Goods and Services Tax (net)		(1,584)	-	8,118
Payments to Employees		(132,963)	(103,210)	(85,121)
Payments to Suppliers		(141,743)	(110,889)	(130,610)
Interest Paid		(648)	-	-
Interest Received		6,036	500	1,617
Net cash from Operating Activities		41,624	111	36,025
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(45,604)	-	(33,695)
Purchase of Investments		(2,111)	-	(802)
Net cash (to) Investing Activities		(47,715)	-	(34,497)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,281	-	-
Finance Lease Payments		(5,578)	-	(6,448)
Net cash from/(to) Financing Activities		1,703	-	(6,448)
Net (decrease)/increase in cash and cash equivalents		(4,388)	111	(4,920)
Cash and cash equivalents at the beginning of the year	8	38,988	38,988	43,908
Cash and cash equivalents at the end of the year	8	34,600	39,099	38,988

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

Duvauchelle School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 whole dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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.

1.3. 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 to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.7. 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.

1.8. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–40 years
Buildings	10–40 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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 held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

1.10. 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.

1.11. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

1.12. Revenue Received in Advance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.14. Financial Instruments

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

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

1.15. 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.

1.16. Budget Figures

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

1.17. Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	188,044	178,990	146,995
Teachers' Salaries Grants	302,183	275,649	239,802
Use of Land and Buildings Grants	130,573	122,159	109,715
Transport Grants	66,721	60,000	60,582
	687,521	636,798	557,094

The School has opted in to the donations scheme for this year. Total amount received was \$6,473 (2022: \$6,750).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	9,834	3,900	7,170
Trading	290	500	681
Fundraising & Community Grants	39,067	15,500	7,645
Other Revenue	17,525	14,820	15,158
	66,716	34,720	30,654
Expenses			
Extra Curricular Activities Costs	4,961	4,000	3,861
Trading	743	500	681
Fundraising & Community Grant Costs	1,037	500	272
Other Locally Raised Funds Expenditure	3,260	12,231	2,299
	10,001	17,231	7,113
<i>Surplus for the year Locally raised funds</i>	56,715	17,489	23,541

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	14,978	18,300	14,597
Information and Communication Technology	737	400	193
Library Resources	80	100	88
Employee Benefits - Salaries	382,657	346,608	278,749
Staff Development	12,125	4,950	5,674
Depreciation	23,926	22,682	21,752
	434,503	393,040	321,053

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,961	4,961	4,725
Board Fees	2,230	3,960	3,080
Board Expenses	6,341	4,000	5,356
Communication	1,448	1,500	1,495
Consumables	2,542	3,520	2,221
Operating Lease	119	6,500	-
Other	5,265	5,050	4,314
Employee Benefits - Salaries	48,694	32,251	33,735
Insurance	577	613	438
Service Providers, Contractors and Consultancy	4,847	4,832	4,576
	77,024	67,187	59,940

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	838	1,500	845
Cyclical Maintenance	5,814	-	-
Adjustment to the Provision- Other Adjustments	25,347	-	-
Grounds	7,462	17,150	8,087
Heat, Light and Water	5,012	6,502	3,741
Rates	2,548	2,450	2,291
Repairs and Maintenance	3,783	7,370	6,065
Use of Land and Buildings	130,573	122,159	109,715
Employee Benefits - Salaries	7,360	-	10,902
	<u>188,737</u>	<u>157,131</u>	<u>141,646</u>

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

7. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	50,700	60,000	53,056
	<u>50,700</u>	<u>60,000</u>	<u>53,056</u>

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	34,600	39,099	38,988
Cash and Cash Equivalents for Statement of Cash Flows	<u>34,600</u>	<u>39,099</u>	<u>38,988</u>

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

Of the \$34,600 Cash and Cash Equivalents, \$1,022 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,145	-	-
Interest Receivable	436	236	236
Teacher Salaries Grant Receivable	24,809	18,122	18,122
	<u>26,390</u>	<u>18,358</u>	<u>18,358</u>
Receivables from Exchange Transactions	1,581	236	236
Receivables from Non-Exchange Transactions	24,809	18,122	18,122
	<u>26,390</u>	<u>18,358</u>	<u>18,358</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	47,893	45,782	45,782
Total Investments	<u>47,893</u>	<u>45,782</u>	<u>45,782</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Buildings	139,285	-	-	-	(3,699)	135,586
Building Improvements	117,211	37,576	-	-	(6,277)	148,510
Furniture and Equipment	22,024	3,885	-	-	(5,026)	20,883
Information and Communication Technology	4,005	4,061	(288)	-	(1,590)	6,188
Leased Assets	8,327	7,833	-	-	(6,080)	10,080
Library Resources	6,678	3,339	-	-	(1,254)	8,763
Work in Progress	-	-	-	-	-	-
Balance at 31 December 2023	297,530	56,694	(288)	-	(23,926)	330,010

The net carrying value of furniture and equipment held under a finance lease is \$10,080 (2022: \$8,327)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	177,927	(42,341)	135,586	177,927	(38,642)	139,285
Building Improvements	175,441	(26,931)	148,510	137,865	(20,654)	117,211
Furniture and Equipment	96,380	(75,497)	20,883	92,715	(70,691)	22,024
Information and Communication Technology	48,189	(42,001)	6,188	44,769	(40,764)	4,005
Leased Assets	18,043	(7,963)	10,080	21,088	(12,761)	8,327
Library Resources	35,300	(26,537)	8,763	31,963	(25,285)	6,678
Work in Progress	-	-	-	-	-	-
Balance at 31 December	551,280	(221,270)	330,010	506,327	(208,797)	297,530

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	4,026	7,241	7,241
Accruals	3,361	3,225	3,225
Employee Entitlements - Salaries	25,237	18,424	18,424
Employee Entitlements - Leave Accrual	1,156	1,029	1,029
	33,780	29,919	29,919
Payables for Exchange Transactions	33,780	29,919	29,919
	33,780	29,919	29,919

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	1,022	1,565	1,565
	1,022	1,565	1,565

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Increase to the Provision During the Year	5,814	-	-
Other Adjustments	25,347	-	-
Provision at the End of the Year	31,161	-	-
Cyclical Maintenance - Current	24,559	-	-
Cyclical Maintenance - Non current	6,602	-	-
	31,161	-	-

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	5,640	5,336	5,336
Later than One Year and no Later than Five Years	5,232	4,007	4,007
Future Finance Charges	(610)	(564)	(564)
	10,262	8,779	8,779
Represented by:			
Finance lease liability - Current	5,218	4,948	4,948
Finance lease liability - Non-current	5,044	3,831	3,831
	10,262	8,779	8,779

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Clear Light	-	5,600	(5,600)	-	-
Totals	-	5,600	(5,600)	-	-

17. 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.

During the year the Board entered into a contract with Akaroa Electrical 2021 Limited to provide heating solutions to the school pool. Akaroa Electrical 2021 Limited is partially owned by Sam Edwards who was elected to the Board in September 2022. The total amount paid to the company was \$31,630 with a nil balance owing at the reporting date.

Section 10 of Schedule 23 of the Education and Training Act prohibits board members from being a party to a contract exceeding \$25,000 unless approval is granted by the Secretary of Education. The Board did not seek approval for the contract and therefore is in breach of the Act. The Board intends to seek retrospective approval from the Secretary of Education.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, and the Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,230	3,080
<i>Leadership Team</i>		
Remuneration	118,709	109,841
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	120,939	112,921

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	-	-

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

19. 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 members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	0 - 10	0 - 0
Number of People	1	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has no capital commitments (2022:\$nil).

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	34,600	39,099	38,988
Receivables	26,390	18,358	18,358
Investments - Term Deposits	47,893	45,782	45,782
Total Financial assets measured at amortised cost	108,883	103,239	103,128

Financial liabilities measured at amortised cost

Payables	33,780	29,919	29,919
Finance Leases	10,262	8,779	8,779
Total Financial liabilities measured at amortised Cost	44,042	38,698	38,698

23. Events After Balance Date

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

24. Comparatives

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



Where tamariki grow to be A.W.E.S.O.M.E.

END OF YEAR REPORT

December 2023

Reading Target: (Board)

That at least 85% of our students are achieving at or above expected curriculum levels, with 30% of those students achieving above the expected reading level for their year level.

Reading Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in Reading.

Reading Target Group:

To accelerate the progress of those students at Year 2 (2 x students), Year 3 (2 x students), Year 4 (2 x students) and Year 6 (1 x student) who are not achieving at their expected curriculum level.

	Well below Curriculum level		End of Year		Below Curriculum level		End of Year		At Curriculum level		End of Year		Above Curriculum level		End of Year		Total	
	%	#			%	#			%	#			%	#				#
Year 0/1							63%	5	83%	5	25%	2	17%	1	12%	1	6	8
Year 2					40%	2	20%	1	20%	1	40%	2	40%	2	40%	2	5	5
Year 3					50%	2					75%	3	50%	2	25%	1	4	4
Year 4	13%	1			13%	1	60%	3	74%	4					40%	2	6	5
Year 5					-	-	11%	1	100%	9	56%	5			33%	3	9	9
Year 6	12%	1			-	-	17%	1	88%	7	34%	2			50%	3	8	6
Total	6%	2			13%	5	29%	11	68%	26	38%	14	13%	5	32%	12	38	37

COMMENTARY - READING

As previously noted to the Board, the starting point for all Year One students is AT. Term 4 data is a true reflection of their current academic level.

If their data was removed from the table the overall totals would look like this:

Total	9%	2			15%	5	20%	6	65%	21	42%	12	12%	4	38%	11	32	29
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which is 80% of tamariki achieving at or above expected curriculum, with most making steady progress.

There is a very positive attitude towards Reading across the school, with lots of exciting things happening like tuakana teina buddy reading daily, decoding and encoding using Sounds Alive and structured literacy, together with a greater confidence in using strategies to decode unfamiliar words. The main focus for 2024, particularly in the YO-3 room, is increasing comprehension (a deeper understanding of what they are reading).

One of the barriers to increasing Reading progress and achievement is the widely variable connection between home and school values placed on reading. Our parents know they need to read to and with their children on a daily basis, however, this often not happening in a number of homes. We continue to do our utmost to ensure that children love reading and read outside of school hours, however, parents still need to take an active interest in, and discuss with their children, what they are reading.

Tamariki who have taken a significant amount of time off school during the year, through illness or for travel, have either shown little to no increase, or actually decreased in assessed achievement levels.

Our two ORS funded students have not been included in the whole school data. The progress of these students will be monitored through their Individual Education Plan



Where tamariki grow to be A.W.E.S.O.M.E.

END OF YEAR REPORT

December 2023

Writing Target (Board)

That at least 75% of our students are achieving at or above expected curriculum levels, with 30% of those students achieving above the expected writing level for their year level.

Writing Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in Writing.

Writing Target Group:

To accelerate the progress of those students in Year 2 (4 x students), Year 3 (2 x students), Year 4 (4 x students), Year 5 (5 x students) and Year 6 (3 x students) who are not achieving at their expected curriculum level.

	Well below Curriculum level		End of Year		Below Curriculum level		End of Year		At Curriculum level		End of Year		Above Curriculum level		End of Year		Total	End of Year
	%	#			%	#			%	#			%	#			#	
Year 0/1							25%	2	100%	6	62%	5			13%	1	6	8
Year 2					80%	4	20%	1			20%	1	20%	1	60%	3	5	5
Year 3					50%	2			25%	1	50%	2	25%	1	50%	2	4	4
Year 4	17%	1			50%	3	60%	3			20%	1	33%	2	20%	1	6	5
Year 5					55%	5	55%	5	33%	3	33%	3	12%	1	12%	1	9	9
Year 6					37%	3	25%	2	25%	2			35%	3	50%	4	8	6
Total	3%	1			44%	17	38%	13	31%	12	32%	12	22%	8	32%	12	38	37

COMMENTARY - WRITING

As previously noted to the Board, the starting point for all Year One students is AT. Term 4 data is a true reflection of their current academic level.

If their data was removed from the table the overall totals would look like this:

Total	3%	1			53%	17	38%	11	19%	6	24%	7	25%	8	38%	11	32	29
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which is 62% of tamariki achieving at or above the expected curriculum level.

The progress in writing across the school has been evident with the most pleasing aspect being that there has been a huge positive shift in attitude towards the writing process across the school.

Professional development undertaken this year by the teaching staff in the use of the “Progress and Consistency Tool - Writing” has led to a more consistent, sharpened focus on the features of writing and the signposts tamariki must meet throughout the course of their education. One of the areas that we are seeing progress in, since the introduction of “Sounds Alive” in Term 3 across the school, is an improvement in student encoding of words and better spelling results. A more detailed introduction to, and implementation of, Sounds Alive, in 2024 should benefit our learners.

The target/priority who appear to have made little or no progress, actually have made progress. They have widened their knowledge of the writing genre, learned more about the mechanics of writing and have increased confidence in their writing, taking more risks which leads to greater learning.

The key foci for 2024 in writing will be spelling, sentence structure and correct punctuation usage.

Extension groups have an hour a week with the Principal to extend their writing skills and/or consolidate new skills they have learned.

Tamariki who have taken a significant amount of time off school during the year, through illness or for travel, have either shown little to no increase, or actually decreased in assessed achievement levels.

Our two ORS funded students have not been included in the whole school data. The progress of these students will be monitored through their Individual Education Plan



Where tamariki grow to be A.W.E.S.O.M.E.

END OF YEAR REPORT

December 2023

Mathematics Target (Board)

That at least 90% of our students are achieving at or above expected curriculum levels, with 30% of those students achieving above the expected math level for their year level.

Mathematics Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in mathematics.

Mathematics Target Group:

To accelerate the progress of those students at Year 2 (4 x students), Year 3 (2 x students), Year 4 (1 x student) and Year 6 (1 x student) who are not achieving at their expected curriculum level.

	Well below Curriculum level		End of Year		Below Curriculum level		End of Year		At Curriculum level		End of Year		Above Curriculum level		End of Year		Total	End of Year
	%	#			%	#			%	#			%	#			#	
Year 0/1							50%	4	100%	6	38%	3			12%	1	6	8
Year 2					80%	4	20%	1			40%	2	20%	1	40%	2	5	5
Year 3					50%	2	25%	1	50%	2	75%	3					4	4
Year 4	17%	1					40%	2	66%	4	40%	2	17%	1	20%	1	6	5
Year 5							22%	2	78%	7	55%	5	22%	2	22%	2	9	9
Year 6					12%	1	17%	1	76%	6	66%	4	12%	1	17%	1	8	6
Total	3%	1			18%	7	30%	11	65%	25	51%	19	14%	5	19%	7	38	37

COMMENTARY - MATHEMATICS

As previously noted to the Board, the starting point for all Year One students is AT. Term 4 data is a true reflection of their current academic level.

If their data was removed from the table the overall totals would look like this:

Total	3%	1			53%	17	24%	7	19%	6	55%	16	25%	8	21%	6	32	29
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which is 76% of tamariki achieving at or above the expected curriculum level.

The Duvauchelle School Maths Programme has been commented very favorably on by the Ministry of Education, the University of Canterbury and other visitors to our school. The programme offers a wide range of numeracy components across the learning area.

Pr1me continues to be of value to our students, in conjunction with other numeracy tools, including daily Basic Facts, Maths Whizz, teaching small groups, and all strand areas.



Where tamariki grow to be A.W.E.S.O.M.E.

END OF YEAR REPORT

December 2023

2023 Priority Learners

	Year	Reading			Writing			Maths		
Child A	Year 2	5.01	5.05	6y 6m	1B	1B	1A	Stage 1	Stage 3	Stage 4
Child B*	Year 2	5	5	5	1B	1B	1P	Stage 1	Stage 2	Stage 3
Child C	Year 3	5.07	6.06	7y 1m	1A	2B	2B	Stage 1	Stage 4	Stage E5
Child D	Year 4	5y 6m	5y 6m	-	1B	1B	-	E4	E4	-
Child E*	Year 6	8y 6m	8y 6m	9y-10y	2B	2B	2B	E5	E5	E5

Other Reading Target Students

	Year	Reading		
Child F	Year 3	7.03	8.0	8y 6m
Child G	Year 4	8y 6m	8y 6m	8y 6m - 9y 6m

Other Maths Target Students

	Year	Maths		
Child H	Year 2	Stage 4	E5	E5
Child I	Year 2	Stage 4	E5	E5
Child F	Year 3	Stage 4	E5	E5

Other **Writing** Target Students

		Year	Writing		
Child J		Year 2	1A	2B	2A
Child I		Year 2	1P	2B	2P
Child K		Year 3	1A	2P	2P
Child L		Year 4	2B	2B	2P
Child M		Year 4	2P	2P	2P
Child G		Year 4	2P	2P	2P
Child N		Year 5	2P	2P	2P
Child O		Year 5	2P	2P	2P
Child P		Year 5	2P	2P	2P
Child Q		Year 5	2P	2P	2P
Child R		Year 5	2P	2P	2P
Child S		Year 6	2P	2P	-
Child T		Year 6	2B	2B	2B



Where tamariki grow to be A.W.E.S.O.M.E.

Te Tiriti o Waitangi (The Treaty of Waitangi) is recognised as a founding document that is central to New Zealand's identity and its principles are required to be integrated into various aspects of society, including education.

Duvauchelle School gives effect to Te Tiriti o Waitangi by, and through:

Our Curriculum: We incorporate the principles of the Treaty into the curriculum, ensuring that students learn about the history of the Treaty, its significance, and its implications for New Zealand society.

Our Cultural Competence: We promote cultural competence by valuing Māori language, culture, and identity. This includes the use of te reo Māori (Māori language), cultural practices, and knowledge in teaching and learning.

Partnership: We have established a partnership with local iwi (Māori tribes) and we incorporate Māori perspectives in decision-making processes, fostering a sense of partnership as envisioned in the Treaty.

Staff Professional Development: Our staff have recently undergone extensive professional development to further their understanding of the Treaty and the implications for teaching and learning, promoting a culturally responsive approach to education.

Our Environment: We reflect the Treaty principles in our physical environment, such as through the display of Māori artwork, the naming of buildings or spaces in te reo Māori, and the recognition of significant Māori events and history.

Overall, the implementation of Te Tiriti o Waitangi at Duvauchelle School is aimed at honoring the Treaty's principles of partnership, participation, and protection, and ensuring that all students have the opportunity to learn about, and respect, New Zealand's bicultural heritage.



Where tamariki grow to be A.W.E.S.O.M.E.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>The Board and Principal:</p> <ul style="list-style-type: none"> • know about current work health and safety matters • understand the hazards or risks associated with the workplace operations • make sure there are resources and processes for managing risks • ensure there are processes for receiving and reviewing information on and responding to incidents, hazards and risks • ensure workplace health and safety processes and resources are being used
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the Board:</p> <ul style="list-style-type: none"> • appointed the Principal to be the EEO officer • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>The Board and Principal:</p> <ul style="list-style-type: none"> • know which positions must be advertised and how each position must be advertised • know the minimum amount of time that vacancies must be advertised for • know the position types or position changes that do not need advertising • know which pre-employment screening tests must be carried out



Where tamariki grow to be A.W.E.S.O.M.E.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>The Board and Principal recognise:</p> <ul style="list-style-type: none"> • Mātauranga: the importance of ensuring that the Treaty of Waitangi is understood by all staff and that the principles need to be embedded and enacted within our school • Whakawhanaungatanga: the importance of adopting an organisational Workload Model that reflects a collective responsibility culture within our kura • The importance of our kura acknowledging Whakapapa connections that connect our staff to whānau and whenua • Auahatanga: the importance of on-going audit and review activities the monitor and evaluate what is happening in our kura, together with investing and committing adequate resourcing to the activities that will support sustainability.
<p>How have you enhanced the abilities of individual employees?</p>	<p>The Board and Principal operate at all times in good faith, through:</p> <ul style="list-style-type: none"> • not doing anything that is likely to mislead or deceive • holding mutual obligations of trust and confidence, i.e. acting openly, honestly and without hidden motives • being active and constructive in establishing and maintaining a productive relationship which is responsive and communicative, including being cooperative, respectful, raising issues in a timely manner and responsive to issues.
<p>How are you recognising the employment requirements of women?</p>	<p>In addition to the above reporting, the Board and Principal:</p> <ul style="list-style-type: none"> • provide discretionary paid leave wherever possible, taking into account the demands of our employees family and personal circumstances • provide flexible working hours arrangements for both professional and support staff
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>At the time of reporting, no persons with disabilities are currently employed by Duvauchelle School.</p>



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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	X	
Has this policy or programme been made available to staff?	X	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		X
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	X	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		X
Does your EEO programme/policy set priorities and objectives?		X



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KIWISPORT Funding for 2023

Kiwisport is a Government funding initiative to support students participation in sport. Duvauchelle School received \$615.32 in KiwiSport Funding for the 2023 school year. This funding was spent on providing swimming lessons for all students with a qualified swimming instructor. The school's pool was used and students were grouped based on their swimming ability, maximising instructional time,

Deb Richardson
Principal