



Botany Downs School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1235
Principal:	Vicki Parkins
School Address:	35 Mirrabooka Avenue, Howick, Auckland 2010
School Postal Address:	35 Mirrabooka Avenue, Howick, Auckland 2010
School Phone:	09 534 9848
School Email:	vickip@botanydowns.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

Botany Downs School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expires
Kerry Budd	Presiding Member	Re-elected September 2022	June 2025
Jess Storey	Presiding Member	Elected April 2021	Resigned February 2024
Vicki Parkins	Principal	ex Officio May 2020	
Matthew Cooke	Parent Representative	Re-elected September 2022	June 2025
Bhavna Prentice	Parent Representative	Elected September 2022	June 2025
Cameron Pitcaithy	Parent Representative	Co-opted October 2023	June 2025
Brook Tate	Parent Representative	Co-opted October 2023	June 2025
Rita Lala	Staff Representative	Re-elected September 2022	June 2025
Irene Liang	Parent Representative	Elected April 2021	November 2023
Richard Tosh	Presiding Member	Co-opted April 2021	Resigned February 2023

BOTANY DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Botany Downs 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.

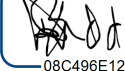
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Kerry Budd

Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

06 June 2024

Date:

Vicki Parkins

Full Name of Principal

DocuSigned by:



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Signature of Principal

05 June 2024

Date:

Botany Downs School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	5,276,233	4,664,268	5,191,631
Locally Raised Funds	3	292,990	219,000	324,677
Interest		42,589	5,000	10,498
Gain on Sale of Property, Plant and Equipment		-	-	-
Total Revenue		5,611,812	4,888,268	5,526,806
Expense				
Locally Raised Funds	3	70,479	56,800	67,523
Learning Resources	4	3,605,533	3,207,970	3,288,149
Administration	5	258,115	253,250	261,297
Interest		3,539	5,000	3,133
Property	6	1,355,105	1,365,248	1,510,280
Loss on Disposal of Property, Plant and Equipment		4,055	-	13,428
Total Expense		5,296,826	4,888,268	5,143,810
Net Surplus / (Deficit) for the year		314,986	-	382,996
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		314,986	-	382,996

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

Botany Downs School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,386,563	1,386,563	990,788
Total comprehensive revenue and expense for the year		314,986	-	382,996
Contribution - Furniture and Equipment Grant		96,093	-	12,779
Equity at 31 December		1,797,642	1,386,563	1,386,563
Accumulated comprehensive revenue and expense		1,797,642	1,386,563	1,386,563
Equity at 31 December		1,797,642	1,386,563	1,386,563

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.

Botany Downs School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,386,325	476,406	1,026,140
Accounts Receivable	8	259,355	355,356	355,356
GST Receivable		22,481	-	-
Prepayments		5,895	4,193	4,193
Investments	9	296,467	283,148	283,148
Funds Receivable for Capital Works Projects	16	7,795	-	6,979
		<u>1,978,318</u>	<u>1,119,103</u>	<u>1,675,816</u>
Current Liabilities				
GST Payable		-	20,575	20,575
Accounts Payable	11	396,278	253,434	271,739
Borrowings	12	-	-	2,880
Revenue Received in Advance	13	77,976	65,913	65,913
Provision for Cyclical Maintenance	14	120,546	58,690	170,673
Finance Lease Liability	15	16,146	8,742	19,863
Funds held for Capital Works Projects	16	77,444	-	172,352
		<u>688,390</u>	<u>407,354</u>	<u>723,995</u>
Working Capital Surplus/(Deficit)		1,289,928	711,749	951,821
Non-current Assets				
Property, Plant and Equipment	10	551,971	719,579	517,916
		<u>551,971</u>	<u>719,579</u>	<u>517,916</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	34,363	40,649	75,190
Finance Lease Liability	15	9,894	4,116	7,984
		<u>44,257</u>	<u>44,765</u>	<u>83,174</u>
Net Assets		<u>1,797,642</u>	<u>1,386,563</u>	<u>1,386,563</u>
Equity		<u>1,797,642</u>	<u>1,386,563</u>	<u>1,386,563</u>

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

Botany Downs School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,153,468	1,351,022	1,396,080
Locally Raised Funds		343,785	423,150	225,164
International Students		90,579	80,883	75,492
Goods and Services Tax (net)		(43,056)	(2,904)	(2,904)
Payments to Employees		(514,645)	(545,167)	(491,421)
Payments to Suppliers		(520,335)	(733,060)	(532,102)
Interest Paid		(3,539)	(5,000)	(3,133)
Interest Received		41,625	3,507	9,538
Net cash from/(to) Operating Activities		547,882	572,431	676,714
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	170
Purchase of Property Plant & Equipment (and Intangibles)		(144,171)	(247,357)	(117,592)
Purchase of Investments		(13,319)	(5,106)	(5,106)
Net cash from/(to) Investing Activities		(157,490)	(252,463)	(122,528)
Cash flows from Financing Activities				
Furniture and Equipment Grant		96,093	-	12,779
Finance Lease Payments		(27,696)	(39,731)	(28,328)
Repayment of Loans		(2,880)	(2,160)	(2,880)
Funds Administered on Behalf of Other Parties		(95,724)	-	(100,138)
Net cash from/(to) Financing Activities		(30,207)	(41,891)	(118,567)
Net increase/(decrease) in cash and cash equivalents		360,185	278,077	435,619
Cash and cash equivalents at the beginning of the year	7	1,026,140	198,329	590,521
Cash and cash equivalents at the end of the year	7	1,386,325	476,406	1,026,140

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.

Botany Downs School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 10.

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 20.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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 material.

h) 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:

Board Owned Buildings	20 years
Furniture and equipment	10–20 years
Information and communication technology	8-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

j) 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.

k) 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 and 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 6 to 16 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

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

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

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,180,962	945,649	1,258,517
Teachers' Salaries Grants	3,019,008	2,625,676	2,723,476
Use of Land and Buildings Grants	1,076,263	1,092,943	1,209,638
	5,276,233	4,664,268	5,191,631

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	90,389	95,500	141,456
Fees for Extra Curricular Activities	45,772	50,000	51,947
Trading	31,245	20,000	23,999
Fundraising & Community Grants	38,666	2,000	60,846
Other Revenue	4,543	3,500	3,820
International Student Fees	82,375	48,000	42,609
	292,990	219,000	324,677
Expense			
Extra Curricular Activities Costs	39,944	50,000	48,897
Trading	385	2,000	1,269
Fundraising and Community Grant Costs	18,120	-	10,056
International Student - Other Expenses	12,030	4,800	7,301
	70,479	56,800	67,523
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	222,511	162,200	257,154

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	74,867	60,561	40,579
Information and Communication Technology	34,383	28,900	54,795
Library Resources	4,129	4,000	3,774
Employee Benefits - Salaries	3,333,391	2,963,297	3,044,313
Staff Development	26,813	30,000	14,420
Depreciation	131,950	121,212	130,268
	3,605,533	3,207,970	3,288,149

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	9,190	9,190	8,920
Board Fees	2,910	4,050	3,315
Board Expenses	11,214	5,700	19,334
Communication	9,375	12,000	12,310
Consumables	30,822	23,000	26,384
Legal Fees	-	1,000	339
Other	33,724	33,800	26,172
Postage	6	100	-
Employee Benefits - Salaries	148,104	148,588	148,037
Insurance	2,770	5,000	5,652
Service Providers, Contractors and Consultancy	10,000	10,822	10,834
	<u>258,115</u>	<u>253,250</u>	<u>261,297</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	13,245	17,000	19,002
Consultancy and Contract Services	58,111	70,000	69,358
Cyclical Maintenance	30,001	24,149	16,177
Grounds	28,458	11,000	12,961
Heat, Light and Water	42,630	35,000	45,693
Repairs and Maintenance	35,163	40,175	63,105
Use of Land and Buildings	1,076,263	1,092,943	1,209,638
Security	10,360	10,000	10,253
Employee Benefits - Salaries	60,874	64,981	64,093
	<u>1,355,105</u>	<u>1,365,248</u>	<u>1,510,280</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	1,386,325	476,406	1,026,140
Cash and cash equivalents for Statement of Cash Flows	<u>1,386,325</u>	<u>476,406</u>	<u>1,026,140</u>

Of the \$1,386,325 Cash and Cash Equivalents, \$77,444 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	5,605	138,775	58,720
Receivables from the Ministry of Education	13,047	-	80,055
Interest Receivable	2,457	1,493	1,493
Teacher Salaries Grant Receivable	238,246	215,088	215,088
	<u>259,355</u>	<u>355,356</u>	<u>355,356</u>
Receivables from Exchange Transactions	8,062	140,268	60,213
Receivables from Non-Exchange Transactions	251,293	215,088	295,143
	<u>259,355</u>	<u>355,356</u>	<u>355,356</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	296,467	283,148	283,148
Total Investments	<u>296,467</u>	<u>283,148</u>	<u>283,148</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	116,807	-	-	-	(13,002)	103,805
Furniture and Equipment	274,669	104,609	-	-	(60,145)	319,133
Information and Communication Technology	62,501	34,044	-	-	(28,586)	67,959
Leased Assets	28,473	25,889	-	-	(25,602)	28,760
Library Resources	35,466	5,519	(4,056)	-	(4,615)	32,314
Balance at 31 December 2023	517,916	170,061	(4,056)	-	(131,950)	551,971

The net carrying value of information & communication technology equipment held under a finance lease is \$28,760 (2022: \$28,473)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	535,078	(431,273)	103,805	539,563	(422,756)	116,807
Furniture and Equipment	654,490	(335,357)	319,133	603,142	(328,473)	274,669
Information and Communication Technology	201,521	(133,562)	67,959	193,510	(131,009)	62,501
Leased Assets	99,626	(70,866)	28,760	73,737	(45,264)	28,473
Library Resources	106,959	(74,645)	32,314	114,536	(79,070)	35,466
Balance at 31 December 2023	1,597,674	(1,045,703)	551,971	1,524,488	(1,006,572)	517,916

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	134,103	32,323	23,402
Accruals	9,190	-	8,920
Banking Staffing Overuse	6,648	-	18,306
Employee Entitlements - Salaries	238,246	215,088	215,088
Employee Entitlements - Leave Accrual	8,091	6,023	6,023
	396,278	253,434	271,739
Payables for Exchange Transactions	396,278	253,434	271,739
	396,278	253,434	271,739

The carrying value of payables approximates their fair value.

12. Borrowings

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loans due in one year	-	-	2,880
	<u>-</u>	<u>-</u>	<u>2,880</u>

The school has borrowings at 31 December 2023 of Nil (31 December 2022 \$2,880). This loan was from the EECE for the purpose of installing Solar Heating, the loan was unsecured, and was interest free.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	15,859	12,000	12,000
International Student Fees in Advance	62,117	53,913	53,913
	<u>77,976</u>	<u>65,913</u>	<u>65,913</u>

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	245,863	245,863	229,686
Increase to the Provision During the Year	30,001	24,149	16,177
Use of the Provision During the Year	(120,955)	(170,673)	-
Provision at the End of the Year	<u>154,909</u>	<u>99,339</u>	<u>245,863</u>
Cyclical Maintenance - Current	120,546	58,690	170,673
Cyclical Maintenance - Non current	34,363	40,649	75,190
	<u>154,909</u>	<u>99,339</u>	<u>245,863</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

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	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	17,860	8,742	21,248
Later than One Year and no Later than Five Years	10,481	4,116	8,302
Future Finance Charges	(2,301)	-	(1,703)
	<u>26,040</u>	<u>12,858</u>	<u>27,847</u>
Represented by			
Finance lease liability - Current	16,146	8,742	19,863
Finance lease liability - Non current	9,894	4,116	7,984
	<u>26,040</u>	<u>12,858</u>	<u>27,847</u>

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 7.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Projects		2,034	13,715	(15,749)	-	-
Block 3 RMS 14/15		377	-	(377)	-	-
LSC Room		(6,979)	6,979	-	-	-
1235-2304 AMS Combined Upgrade		32,392	-	(25,808)	-	6,584
1235-2303 Building Re-Clad		11,843	100,000	(40,983)	-	70,860
Senior Playground		125,706	-	(130,843)	5,137	-
Drainage #1235-23-02		-	-	(7,795)	-	(7,795)
Sandpit		-	10,000	(10,000)	-	-
Totals		<u>165,373</u>	<u>130,694</u>	<u>(231,555)</u>	<u>5,137</u>	<u>69,649</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	77,444
Funds Receivable from the Ministry of Education	(7,795)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Projects		202,936	26,830	(227,733)	-	2,034
Block 3 RMS 14/15		617	-	(240)	-	377
ILE Reclad Stage 1		48,979	-	-	(48,979)	-
Reclad Stage 2 ILE		8,982	-	(15,395)	6,413	-
LSC Room		3,996	-	(10,975)	-	(6,979)
1235-2304 AMS Combined Upgrade		-	33,668	(1,277)	-	32,392
1235-2303 Building Re-Clad		-	12,500	(657)	-	11,843
Senior Playground		-	200,000	(74,294)	-	125,706
Totals		<u>265,510</u>	<u>272,998</u>	<u>(330,571)</u>	<u>(42,566)</u>	<u>165,373</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	172,352
Funds Receivable from the Ministry of Education	(6,979)

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.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,910	3,315
<i>Leadership Team</i> Remuneration Full-time equivalent members	402,985 3	372,885 3
Total key management personnel remuneration	405,895	376,200

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	1-5	1-5

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	6.00	2.00
110-120	3.00	1.00
120-130	1.00	-
	10.00	3.00

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

The Ministry 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.

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments.

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,386,325	476,406	1,026,140
Receivables	259,355	355,356	355,356
Investments - Term Deposits	296,467	283,148	283,148
Total financial assets measured at amortised cost	<u>1,942,147</u>	<u>1,114,910</u>	<u>1,664,644</u>

Financial liabilities measured at amortised cost

Payables	396,278	253,434	271,739
Borrowings - Loans	-	-	2,880
Finance Leases	26,040	12,858	27,847
Total financial liabilities measured at amortised cost	<u>422,318</u>	<u>266,292</u>	<u>302,466</u>

22. Events After Balance Date

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



Independent Auditor's Report

To the readers of Botany Downs School's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

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Newmarket, Auckland 1149
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Newmarket, Auckland 1023

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The Auditor-General is the auditor of Botany Downs School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 6 June 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

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

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

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

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Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, compliance with good employer requirements, Te Tiriti o Waitangi report, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Botany Downs School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand





Strategic Aim	<p>Goal 1: Enhance high-quality future focused teaching and learning</p> <ul style="list-style-type: none"> • Continue to develop and design an effective and engaging local curriculum • Embed Learner agency • Grow staff professional capability for continuous improvement for student achievement <p>Goal 2: Practices are inclusive, respectful and culturally centred</p> <ul style="list-style-type: none"> • Embrace our bicultural heritage and be identifiable as a school of Aotearoa • Develop a strong sense of belonging and strengthen our sense of identity <p>Goal 3: Foster Inclusive and collaborative partnerships with our diverse community</p> <ul style="list-style-type: none"> • Continue to expand community engagement with whanau • Actively include and value whanau contributions to the development of our local curriculum
Annual Aim (BDS expectation)	<p>75% of all students at every level will achieve at or above the National Curriculum expectations in Reading, Writing and Maths</p>
Target	<p>75% of all students in each Year level are achieving at or above curriculum level expectations in Reading, Writing and Maths. 75% of all students in our Maori and Pasifika cohorts are achieving at or above curriculum level expectations in Reading, Writing and Maths.</p> <p>Target Groups for 2023 Identified from 2022 End of Year AoV and confirmed by beginning of year assessments by teachers and teams)</p> <ul style="list-style-type: none"> • Year 2 Reading and Writing + Pasifika Reading, Writing, Maths • Year 3 Writing and Maths + Maori Reading, Writing, Maths + Pasifika Reading, Writing, Maths • Year 4 Writing + Pasifika Reading, Writing, Maths • Year 5 Writing + Pasifika Reading, Writing, Maths • Year 6 Writing + Maori Reading, Writing, Maths + Pasifika Reading, Maths <p>Year Level Teams Professional Learning Communities (PLC) Target Focus Areas</p> <ul style="list-style-type: none"> • Year 0/1-Writing is our focus for 2023 with a lens on Oral Language development and building Student Agency so that our tamariki are able to talk about what helps them to be a successful writer • Year 2-By the end of Term 3 beginning of Term 4, Year 2 writers are engaged, enthusiastic, proudly sharing their writing through meaningful writing experiences and high expectation teaching so all Year 2 writers show progress from mid year to end of year data • Year 3-To develop confident, agentic writers, ultimately showing progress from beginning of year data to end of year data • Year 4-We will implement strategies to enhance writing skills and fluency for our students • Year 5-By end of term 4, we would have provided the students with <ul style="list-style-type: none"> → strategies like phonics for spelling → timetable handwriting 3 times a week following the handwriting scope and sequencing → provide variety of exemplars, brainstorming tools e.g. Sheena Cameron to help generate ideas

	<p>→ provide learning experiences (activities) to help generate ideas</p> <ul style="list-style-type: none"> Year 6-By the end of term 3 we will have explicitly taught basic writing skills and knowledge so that students can apply it across genres and improve the quality and their understanding of the writing process 			
Baseline Data	Groups	Reading (% at/above)	Writing (% at/above)	Maths (% at/above)
	Year 1	72	71	90
	Year 2	81	67	75
	Year 3	80	65	65
	Year 4	76	70	75
	Year 5	71	66	73
	Year 6	81	74	82
	Maori	74	65	65
	Pasifika	63	53	60
	Total	77	69	77

Actions (what did we do?) - 2023 Term 3 and 4 for Reading, Writing and Maths

Professional Learning Communities (PLC)

Each Year level team implement the PLC structure twice per term to focus on and monitor progress of target groups. Teams have developed specific target focus goals after analysis of data from the end of 2022 and new assessment data from the beginning of 2023. Specific actions are in place for teams to focus on their target groups.

Teacher Professional Growth Cycle (PGC) goals feed into each PLC to improve their teaching practice and in turn student learning and outcomes.

PGC and PLC goals are reflected through teacher planning, priority learner actions, intervention groups and teacher aide support.

Team Leader PLC feedback sessions at Leadership Team meetings provide summaries of progress.

[Term 3 2023 PLC Feedback](#)

[Term 4 2023 PLC Feedback](#)

Professional Development (PD)

PD has been put in place to support teachers and in turn students as below:

[2023 Professional Development](#)

Commentary and Reflections for Reading, Writing and Maths for each Year level for End of Year

[2023 End of Year commentary](#)

READING

Outcomes: What happened?

Reading

- Year group 2, 3, 4, 6 and Total student cohorts have met target (BDS expectation) of 75% at or above the National Curriculum expectations in Reading.

Analysis:

- At mid 2023, 80% of all students were at/above the expected curriculum level in Reading.
- At the end of 2023 77% of all students are at/above the expected curriculum level in Reading.
- At the end of 2023 Years 1, 5 and our Maori and Pasifika student cohorts have not met our target.
- The current Year 1 cohort is 3% away from reaching our target.
- The current Year 5 cohort is 4% away from reaching our target.
- The current Maori cohort is 1% away from reaching our target.
- The current Pasifika cohort is 12% away from reaching our target.
- We currently have 23 Maori students, whereas at mid 2023 we had 22 Maori students.
- We currently have 30 Pasifika students, whereas at mid 2023 we had 34 Pasifika students.

[2023 AoV Cohort Data End 2022 to End 2023](#)

[2023 End of Year commentary](#)

WRITING

Outcomes: What happened?

Writing

- No current cohorts have met target (BDS expectation) of 75% at or above the National Curriculum expectations in Writing.

Analysis:

- At mid 2023, 75% of all students are at/above their expected curriculum level in Writing.
- At the end of 2023 all Year level and Maori and Pasifika cohorts have not met our target.
- The current Year 1 cohort is 4% away from reaching our target.
- The current Year 2 cohort is 8% away from reaching our target.
- The current Year 3 cohort is 10% away from reaching our target, yet has increased at and above by 8% since the mid of 2023.
- The current Year 4 cohort is 5% away from reaching our target, yet has increased at and above by 2% since the mid of 2023.
- The current Year 5 cohort is 9% away from reaching our target.
- The current Year 6 cohort is 1% away from reaching our target.
- The current Maori cohort is 10% away from reaching our target.
- The current Pasifika cohort is 22% away from reaching our target, yet has increased at and above by 3% since the mid of 2023.
- We currently have 23 Maori students, whereas at mid 2023 we had 22 Maori students.
- We currently have 30 Pasifika students, whereas at mid 2023 we had 34 Pasifika students.

[2023 AoV Cohort Data End 2022 to End 2023](#)

[2023 End of Year commentary](#)

MATHS

Outcomes: What happened?

Maths

- Year groups 1, 2, 4, 6 and Total student cohorts have met target (BDS expectation) of 75% at or above the National Curriculum expectations in Maths.

Analysis:

1. At mid 2023, 79% of all students are at/above their expected curriculum level in Maths.
2. At the end of 2023 77% of all students are at/above the expected curriculum level in Maths.
3. At the end of 2023 Years 3, 5 and our Maori and Pasifika cohorts have not met our target.
4. The current Year 3 cohort is 10% away from reaching our target, yet has increase at and above by 4% since mid 2023.
5. The current Year 5 cohort is 2% away from reaching our target.
6. The current Maori cohort is 10% away from reaching our target.
7. The current Pasifika cohort is 15% away from reaching our target.
8. We currently have 23 Maori students, whereas at mid 2023 we had 22 Maori students.
9. We currently have 30 Pasifika students, whereas at mid 2023 we had 34 Pasifika students.

[2023 AoV Cohort Data End 2022 to End 2023](#)

[2023 End of Year commentary](#)

Reasons for Variance (why did it happen?)

Professional Learning Community Successes-what has happened in Term 3

Year 1

- We have increased Oral language through a range of strategies
 - Explicit and repetitive teaching
 - No hands up-all ideas are valued
 - Less questioning from T = less anxiety around sharing ideas for our tamariki. "I'm interested to hear your idea/thinking"
- LI: Share the learning and ask children to repeat/rephrase
 - Not only what we are learning but why we are learning this
 - What would our writing look like without finger spaces
 - Why is it important to read our writing back
 - Why do we need to face our letters the right way.
- Less T voice: More student engagement
 - What is our sound we are learning
 - What are our letters we are learning
 - What does T feedback do
 - Why do I give feedback
- Ordering a story "Oral Language" share on Seesaw each week with families
- Students share during writing time what tools help them to be successful e.g. our word wall, the abc cards, sounding out
- A structured approach to writing
- Children are successful when they write about something they have read-teacher model makes all the difference
- Clear Learning Intentions
- Introduction of First, Next, Then, Last to order the story

Year 2

- Continuing daily explicit, repetitive teaching of SL Handwriting, including SL Phonics and Dictation
- Use of Jolly Phonics Grammar Book - revision
- Daily conferencing with Priority Learners
- E-asttle student speak rubric is working well for children to understand where they are at and what they need to do to get to the next stage
- Engagement and motivation in writing has increased
- Most stories are longer with more details
- Using dictionaries, self assessment
- 1 Class - beginning to move to peer assessment.
- Evidence in books, enthusiasm from children wanting to share their writing and e-asttle.
-

Year 3

- Use of self assessment tools in writing
 - e-asttle student speak rubric (one class)
 - self assessment to co-constructed success criteria (evidence of this in class writing modelling books)
 - self assessment evidence in books- rubrics, checklists, 2 stars and a wish, exit passes
- Some classes have moved onto peer assessment models and have trained up several 'experts' to model giving peer assessment in writing.
- Increased engagement with writing linking to Inquiry (i.e information reports)
- All classes have individual writing goals and students are finding evidence of their goal (with teacher support)
- Goals are able to be articulated by students and are fluid

Year 4

- Year 4 classes completed a large piece of narrative writing based on inquiry subject of Pacific Migration
- Explicit teaching paragraph by paragraph (Intro, para 1 para 2 etc.)
- Focus on what is a paragraph and how to write and construct paragraphs
- Using a rubric along with the students as they write and to assess their own work
- Self-assessment using the rubric
- Editing and improving using devices, printouts in writing books as evidence of editing
- Publishing final versions using CANVA, high standard of text and visual
- Students engaged in the learning process
- Regular handwriting practice is improving handwriting, but this might not always be transferred to writing tasks

Year 5

- Work in their book for handwriting
- Understanding and meeting success criteria, showing their next steps
- Peer feedback using success criteria and learning intention
- Completing follow up tasks for lessons from Sheena Cameron
- Beginning to co-construct success criteria with students
- Writing skills being taught alongside genres.

Year 6

- Shiftables spreadsheet to monitor student progress
- Marking e-asttle-moderated for consistency
- Term 2 writing sample to inform student learning and teacher planning
- Grammar Handbooks for spelling and grammar programmes in classes
- Success Criteria-students checking for progress
- Peer feedback-buddy checks with successful feedback
- Workshops by teachers to focus on specific student needs
- Using assessment data to design programmes of learning

- Back to Basics unit followed by Persuasive/Speech writing unit to focus on writing skills
- Using learner pathways and e-asTTle marking rubric to teach students specific writing structure and features

Professional Development

PD has been put in place to support teachers and in turn students as below:

- [2023 Professional Development](#)

Evaluation (where to next?)

Learner Agency

- Assessment capable students and teachers
- Students knowing what they are learning and why(clarity)
- Students using e-asTTle student speak rubric sheets to show progress and next steps
- Making deeper connections between reading, writing, spelling

Literacy

- Continue to use BDS English Overview and Effective Programme documents as a basis for best practice
- Continue to monitor Literacy planning for best practice and use of assessment to drive teaching and learning in Reading and Writing
- Continue to plan for TAs to work with specific groups on identified needs where possible e.g. structured literacy, stepsweb, quick 60

Maths

- Continue to use BDS Mathematics and Statistics Overview and Effective Programme documents as a basis for best practice
- Continue to monitor Maths planning for best practice and use of assessment to drive teaching and learning in Maths
- Align Maths programmes in Years 4-6 or 3-6?
- Review Maths programmes in Years 0-2

Community

- Whanau Hui for feedback on curriculum and student needs
- Community feedback survey
- Student survey to provide feedback for staff of Maori and Pasifika student needs
- Provide whanau and community opportunities to learn about how we teach the curriculum e.g. Reading, Writing, Maths, Inquiry (Social Science and Science)

Assessment

- PD for staff on Assessment for Learning to develop consistent assessment capability of teachers and students across the school
- Continue to develop staff capability when moderating and analysing assessment for guidance of planning. This will support identification of student needs in Reading, Writing and Maths for greater consistency
- Ensure data is unpacked effectively and next steps are clear
- Implement refined Assessment Schedule to make data entry match up with relevant testing
- Develop effective assessment result use to guide teaching and learning
- Review reporting to parents and potential changes to mid and end of year report template

Change AoV to reflect selected focus from new strategic plan

- Update formatting of Analysis of variance to match new strategic planning direction and focus

Professional Learning Community Successes-What has happened in Term 4

Year 1

- *Rethinking about the way we engage all tamariki in their learning*
- *Taking into consideration different personalities, bilingual students and those that prefer to observe rather than participate*
- *It was promoted because we want all tamariki to feel successful and show an understanding of what they are learning and of fly under the radar*
- We continually reflect on our teaching and learning programmes so that we are meeting the needs of our akonga
- Whanau conversations regarding some target students so there are no surprises-Home/School partnership
- Published Writing displayed in class for all akonga no matter ability
- Whanau can come into the classroom and see what their child is learning
- *We celebrate by knowing our students are moving with really strong foundation skills and some great phonetical knowledge and skills*
- *We have some 1E writers which have been moderated with the Yr 2 team leader*
- *Thinking about the whole child and how they interact with literacy.*
- *The enjoyment of a read aloud, rhyme, reading for pleasure and sharing their ideas and knowledge through written language.*
- *Knowing your students and how their success looks*

Year 2

- Discussing during Team meetings, chn's needs, sharing strategies, resources
- Success through explicit scope and sequence using SL strategies, SL spelling, has greatly improved - decoding and using the Jolly Phonics Grammar book
- Daily Handwriting
- Modelling and clear expectations on what is expected
- Tools such as Writing Progressions and Colourful Semantics very helpful
- Recommendation - across Year 1-3 Moderation - Are we marking/grading too hard?
- Some students are still Below but all have made progress - This is significant as strong skills have been imbedded

Year 3

- Explicit scope and sequence for teaching phonics and spelling
- Linking dictation and spelling
- Dictation daily with lower students, 2 times per week with rest of class
- Identified students who were 'just below' to shift to 'at' by plugging gaps- especially in writing using colourful semantics
- Opportunities to write for enjoyment; SSW
- Writing integrated with Inquiry; increased motivation
- Regular sharing of writing programmes and ideas in team meetings
- Regular team moderation
- Students having individual goals; shared discussion around developing student agency with goals; manageable and shiftable goals
- Explicit teaching of vocabulary, colourful semantics
- Use of modelling books
- Regular handwriting using scope and sequence

Year 4

- Explicit Instruction-Clear instruction on writing processes improved the structure of the student's writing
- Scaffolded Activities-We provided clear examples of writing and reading frameworks which allowed the students to understand what they needed to do
- Daily Writing Practice-Regular practice enhanced writing fluency and confidence
- Peer Collaboration-Collaboration and feedback contributed to improved writing
- Individual Conferences-During writing groups, we individually conferenced with students about their work and provided feedback
- Technology Integration-Introduced different ways to publish and how to format a digital document (e.g. canva, slides, google docs)
- Authentic Writing Opportunities-Interesting topics increased motivation and relevance-Opportunities for students be creative (hybrid animal,

travelling across the pacific)

- Research-based writing (house hero, pacific writing)
- Professional Development-Seeking development and collaboration enhanced teaching effectiveness. (e.g. Claire Knight, Christine Braid, Suzanne Burgoyne, Handwriting)

Year 5

- Handwriting-students remembered when we were supposed to do handwriting, and we saw more focused formation of letters with timetabled handwriting 3 times a week
- Writing-Success criteria with students monitoring worked well as they are more aware of what they were doing and strategies like phonics for spelling
- Repetition of exemplars, followed by success criterias worked well for our writing as the kids were aware of the writing process
- Buddy checks using success criteria has worked to check well.
- Use of Sheena Cameorn lessons has helped with the writing skills, providing a variety of exemplars, brainstorming tools eg. Sheena Cameron to help generate ideas
- Provide learning experiences (activities) to help generate ideas
- Teaching writing skills moving away from genre has been a learning curve both for teachers and for students.
- Teach genre simultaneously with writing skills.

Year 6

- Using Student Speak AsTTle rubric with students before teaching the writing lessons
- Using workshops from their goals to work on and the students choose that that looked like for them
- Students writing success criteria in books so they can refer to it while writing a specific genre
- Teacher checks writing work after buddy checks so feedback is specific to success criteria
- Coach students to use correct language
- Using student agency to get them looking at what students needed to work on has helped them understanding their own learning needs
- Referring to the success criteria has made them more independent/given more agency in regards to checking they are using their new knowledge
- Teaching students how to improve using e-asTTle writing marking rubric. Used this as specific learning points. Discussion on how to improve rubric scores. Workshops in lessons provided structure and student agency
- Using effect size to monitor accelerated progress of writing target group “shiftables”

Potential Target Groups for 2024

- 2024 cohorts in Year 2, 6, Maori and Pasifika in Reading
- 2024 cohorts in all Year levels, Maori and Pasifika in Writing
- 2024 cohorts in Year 4, 6, Maori and Pasifika in Maths



Botany Downs School

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Kiwi Sport 2023

Kiwisport is a Government initiative to support students' participation in organized sport.

In 2023 Botany Downs School received funding of \$8761.00. The funding was spent on funding sports for all our students, primarily the employment of swimming coaches, who taught swimming across the school.

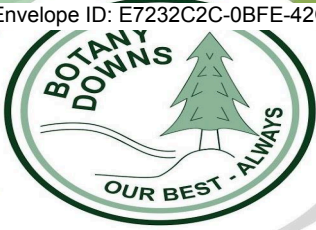
The number of students participating in organized sport is 100% of the school roll.

A handwritten signature in black ink, appearing to read 'VP' followed by a stylized flourish.

Vicki Parkins

Principal

Botany Downs School



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

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	

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

Reporting on the principles of being a Good Employer	
How do you practise impartial selection of suitably qualified persons for appointment?	Employer Responsibility Policy Botany Downs School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith.

The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the appointment committee
- appraises the principal
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's Equal Employment Opportunities policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping employee files safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements
- ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest
- promotes high levels of staff performance through:
 - performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - salary units and classroom release time.
- deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.

Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to student wellbeing and safety
- robust recruitment (including reference checking), appointment, and induction processes, including complying with the Children's Act 2014
- annual reports from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding concerns and complaints raised about staff, and the actions taken
- compliance with the mandatory reporting requirements to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Appointment Procedure

Botany Downs School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.

Our appointment process meets the requirements of the Children's Act 2014.

The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.

We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.

	<p>The principal and senior management</p> <p>1 Determine whether a vacancy exists, and what kind of vacancy it is, i.e., permanent or fixed-term. Fixed-term employment is only offered if it meets the criteria specified in the relevant employment agreement.</p> <p>2. Prepare an application package.</p> <p>3. <u>Advertise the position.</u></p> <p>Notify the vacancy according to the terms of the relevant employment agreement, in a way that enables suitably qualified people to apply for the position.</p> <p>4 Form an <u>appointment committee</u> based on agreed delegations.</p> <p>All appointment committee meetings are deemed to be “public excluded” meetings of a board committee in terms of the Local Government Official Information and Meetings Act.</p> <p>Administrative staff</p> <p>5 Receive the applications and acknowledge them with a standard letter or email. Keep them confidential and secure.</p> <p>Appointment committee</p> <p>6 <u>Shortlist applicants.</u></p> <p>Use the <u>new employee checklist</u> to ensure all proper checks are undertaken before, during, and after the interview process.</p> <p>If there are no suitable applicants, re-advertise the position.</p> <p>7 <u>Conduct interviews</u> and complete all <u>reference and background checks.</u></p> <p>Reference checking may be carried out before interviews.</p> <p>8 <u>Make an appointment.</u></p> <p>9 Make sure all the <u>required documentation</u> is completed and filed in the employee's file.</p>
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	<p>1 Notify unsuccessful interviewed candidates by email or 0 phone. Send written notification to all candidates, and . delete or destroy their documentation.</p> <hr/> <p>The principal assures the board that this policy is being implemented correctly, including appointment committee delegations, and referee/background checks. See Self-Review and Board Assurances.</p> <hr/> <p>Employment Agreements</p> <p>At Botany Downs School, we ensure that all decisions concerning employment are made in accordance with the applicable employment agreement and relevant legislation.</p> <p>We consider the relationship between policies, employment agreements, and legislation.</p> <ul style="list-style-type: none"> ● If there is any conflict between our policies and procedures and the employment agreement, we abide by the employment agreement. ● If there is any conflict between legislation and the employment agreement, we abide by whichever provides more favourable terms for an employee. <p>Collective agreements</p> <p>Most staff at our school are covered by a collective agreement, which sets out terms and conditions for their employment.</p> <p>See the Ministry of Education Collective agreements for conditions relating to:</p> <ul style="list-style-type: none"> ● principals ● teachers ● other school staff. <p>Individual agreements</p> <p>Any employee who opts out of joining a union (or is in a role not covered by a collective agreement) signs an individual employment agreement (IEA). We use the IEA templates provided by the Ministry of Education where relevant. For most staff, the IEA provides the same terms and conditions as the relevant collective agreement.</p> <p>See the Ministry of Education for more information about Individual employment agreements .</p>
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<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>Removing barriers to Māori employment by providing equal education and work opportunities, removing discriminatory recruitment practices, unsafe work environments and wage disparities.</p> <p>Understanding and respecting te ao Māori and tikanga-based concepts will be critical for engaging with Māori and adopting culturally appropriate processes.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We have a Professional Learning Plan in place for each staff member.</p> <p>We work collaboratively together using Coaching to support and grow staff with their Professional Growth Cycle.</p> <p>Teacher Professional Growth Cycle</p> <p>The professional growth cycle takes a holistic approach to performance management that looks for how the Standards for the Teaching Profession Ngā Paerewa mō te Umanga Whakaakoranga (the standards) are reflected in everyday teaching. It is a model based on professional judgement and trust.</p> <p>The principal, as professional leader of the school, facilitates a common understanding of the standards, and staff at Botany Downs School engage in professional learning aligned with the standards. Our professional growth cycle reinforces professional learning and development to ensure teaching is future-focused and supports student learning.</p> <p>The principal is responsible for designing and implementing an annual professional growth cycle for teaching staff, which may include:</p> <ul style="list-style-type: none"> ● professional conversations ● lesson observations ● reflective practice ● professional learning and development. <p>Teachers have opportunities to discuss and receive feedback on their practice, and documentation may be kept of any elements related to the above.</p> <p>Attestation</p> <p>Attestation against the standards is required to support an initial application and renewal for registration of the practising certificate to the Teaching Council of</p>

	<p>New Zealand. The principal endorses the issue/renewal of a practising certificate based on the teacher's participation in the professional growth cycle.</p> <p>The principal also completes an annual attestation of teachers against the professional standards for salary purposes. Attestation involves comparing each teacher's performance against the relevant professional standards to confirm that they have met the standards required. The professional standards are supplied as an appendix to the employment agreement.</p> <p>If the principal cannot attest that a teacher has met the standards, salary progression can be deferred, and a support or competency process started or continued. Further information is available in the relevant employment agreement.</p> <p>Competency</p> <p>If the principal has further concerns about a teacher meeting the standards, they will discuss it with the teacher and provide support for improvement. Ongoing concerns are dealt with through the performance management processes outlined in employment agreements, and guidance from the Teaching Council.</p>
How are you recognising the employment requirements of women?	The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.
How are you recognising the employment requirements of persons with disabilities?	We meet all equal employment opportunity requirements (see above)



Effect to Te Tiriti o Waitangi At Botany Downs School

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Botany Downs School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Botany Downs School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving [equitable outcomes](#) for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Botany Downs School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Botany Downs School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Botany Downs School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with [Ka Hikitia Ka Hāpaitia](#) .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Botany Downs School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

At Botany Downs School we acknowledge New Zealand's bicultural society by recognising our Māori community. Implicit in understanding the bicultural nature of New Zealand is understanding that culture can be defined at a physical, emotional and spiritual level.

Botany Downs School is committed to providing students with educational experiences designed specifically to assist in understanding the principles upheld by the Treaty of Waitangi. The Board requires that teachers demonstrate knowledge of the Treaty of Waitangi and Te Reo Me Ona Tikanga and that this is evident in classroom programmes.

More specifically:

Tikanga Māori and Te Reo is appropriately integrated into curriculum areas by using greetings, waiata, arts and crafts, sports and other aspects of Tikanga Māori in school and community events such as concerts and official functions.

Teachers will actively plan programmes often through inquiry learning, that reflect Māori Tikanga within classrooms, supporting Maori students to achieve success.

Teachers will consider and reflect on their programmes, their approach to Māori students, their classroom environment (including seating arrangements) and their contact with Whanau, and make any changes or improvements necessary for a particular child's success in learning.

Students will be provided with opportunities to learn in and about Te Reo Māori and Tikanga Māori and will be provided with appropriate cultural experiences.

Tolerance and understanding of different cultures and values will be practical and expected in the school environment, whilst embracing the principles of the Treaty of Waitangi.



The school further demonstrates this commitment by providing human resources for teachers to oversee “All things Māori”. These roles include:

Coordinating communication with whanau, including engaging and developing reciprocal relationships with our local Māori community to build strong collaboration. Utilise our Kahui Ako.

Managing budget to successfully promote, support and resource the integration of te reo and tikanga Māori into our kura and to ensure that our Māori students enjoy and achieve educational success as Māori.

Overseeing the promotion and integration of te reo and tikanga Māori throughout our kura.

Organising powhiri for our kura at appropriate events.

Providing support and instruction in waiata and kapa haka.

Supporting other teachers through the development of easy-to-use units and resources to integrate te reo and tikanga Māori into everyday classroom programmes

Supporting whanau and friends to ignite and sustain a commitment to and respect, passion and drive for the integration of te reo and tikanga Māori into our kura, and for bringing the vision of Ka Hikitia to life in our kura

As part of reporting to the Board of Trustees on student achievement, the Principal will report specifically on Māori achievement. The Principal oversees the development of school programmes towards improving Maori students’ learning outcomes. The school will continue to robustly measure Māori student achievements in academia but also success in a variety of areas such as the arts, sport, leadership etc .