

# CHAUCER SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

### School Directory

Ministry Number: 1243  
Principal: Michael Fletcher  
School Address: Chaucer Place, Blockhouse Bay, Auckland  
School Postal Address: Chaucer Place, Blockhouse Bay, Auckland 0600  
School Phone: 09 626 6699  
School Email: [kariffin@chaucer.school.nz](mailto:kariffin@chaucer.school.nz)

### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Emma Robertson	Presiding Member	Re-elected June 2022	June 2025
Michael Fletcher	Principal ex Officio		
Philip Sneddon	Parent Representative	Re-elected June 2022	June 2025
Vicki Wilson	Parent Representative	Elected June 2022	June 2025
Krista Mourant	Parent Representative	Elected June 2022	June 2025
Darren Kalka	Parent Representative	Selected June 2022	June 2025
Kelly Simon	Staff Representative	Re-elected June 2022	June 2025

### Accountant / Service Provider:

Edtech Financial Services Ltd



# Chaucer School

## Annual Report – For the year ended 31 December 2023

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# Chaucer 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.

EMMA ROBERTSON

Full Name of Presiding Member



Signature of Presiding Member

12.6.2024

Date:

MICHAEL FLETCHER

Full Name of Principal



Signature of Principal

6-6-24

Date:

# Chaucer School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	2,389,744	2,166,856	2,556,893
Locally Raised Funds	3	200,191	32,200	64,779
Interest		18,269	4,000	6,587
<b>Total Revenue</b>		<b>2,608,204</b>	<b>2,203,056</b>	<b>2,628,259</b>
<b>Expense</b>				
Locally Raised Funds	3	47,824	9,600	28,313
Learning Resources	4	1,638,078	1,281,876	1,619,927
Administration	5	183,645	154,950	201,758
Interest		1,517	3,000	1,522
Property	6	746,620	810,338	819,909
Loss on Disposal of Property, Plant and Equipment		4,355	-	3,016
<b>Total Expense</b>		<b>2,622,039</b>	<b>2,259,764</b>	<b>2,674,445</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(13,835)</b>	<b>(56,708)</b>	<b>(46,186)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(13,835)</b>	<b>(56,708)</b>	<b>(46,186)</b>

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

# Chaucer School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		616,147	616,147	662,333
Total comprehensive revenue and expense for the year		(13,835)	(56,708)	(46,186)
Contribution - Furniture and Equipment Grant		12,377	-	-
<b>Equity at 31 December</b>		614,689	559,439	616,147
Accumulated comprehensive revenue and expense		614,689	559,439	616,147
<b>Equity at 31 December</b>		614,689	559,439	616,147

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.

# Chaucer School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	7,942	116,279	521,851
Accounts Receivable	8	97,962	111,500	106,191
GST Receivable		22,891	1,000	-
Prepayments		5,507	5,100	5,029
Inventories	9	461	500	461
Investments		250,053	115,000	113,820
Funds Receivable for Capital Works Projects	16	22,288	-	-
		<u>407,104</u>	<u>349,379</u>	<u>747,352</u>
<b>Current Liabilities</b>				
GST Payable		-	-	6,044
Accounts Payable	12	134,111	140,000	162,965
Revenue Received in Advance	13	310	20,000	64,649
Provision for Cyclical Maintenance	14	123,963	29,106	129,150
Finance Lease Liability	15	9,322	8,009	3,484
Funds held for Capital Works Projects	16	55,054	-	169,946
		<u>322,760</u>	<u>197,115</u>	<u>536,238</u>
<b>Working Capital Surplus/(Deficit)</b>		84,344	152,264	211,114
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	558,197	439,638	439,638
		<u>558,197</u>	<u>439,638</u>	<u>439,638</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	23,500	23,500	19,800
Finance Lease Liability	15	4,352	8,963	14,805
		<u>27,852</u>	<u>32,463</u>	<u>34,605</u>
<b>Net Assets</b>		<u>614,689</u>	<u>559,439</u>	<u>616,147</u>
<b>Equity</b>		<u>614,689</u>	<u>559,439</u>	<u>616,147</u>

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

# Chaucer School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		590,900	439,217	713,606
Locally Raised Funds		135,528	(12,449)	137,954
Goods and Services Tax (net)		(28,935)	(7,044)	3,068
Payments to Employees		(551,693)	(327,311)	(462,438)
Payments to Suppliers		(202,794)	(266,976)	(203,833)
Interest Paid		(1,517)	(3,000)	(1,522)
Interest Received		17,182	4,434	5,085
Net cash from/(to) Operating Activities		(41,329)	(173,129)	191,920
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(204,935)	(60,000)	(54,959)
Purchase of Investments		(136,233)	(1,180)	117,845
Net cash from/(to) Investing Activities		(341,168)	(61,180)	62,886
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,377	-	-
Finance Lease Payments		(6,609)	(1,317)	(11,319)
Funds Administered on Behalf of Other Parties		(137,180)	(169,946)	171,121
Net cash from/(to) Financing Activities		(131,412)	(171,263)	159,802
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(513,909)</b>	<b>(405,572)</b>	<b>414,608</b>
Cash and cash equivalents at the beginning of the year	7	521,851	521,851	107,243
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>7,942</b>	<b>116,279</b>	<b>521,851</b>

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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Chaucer 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.



# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### ***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.

#### ***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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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.

Teacher 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

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

### **g) Inventories**

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

### **h) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### **i) Property, Plant and Equipment**

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

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

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

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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **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	10-40 uears
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **j) 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 for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

### **k) Accounts Payable**

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **l) Employee Entitlements**

#### *Short-term employee entitlements*

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

### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received 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.

### **n) Funds Held for Capital Works**

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

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

### **o) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

### **p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

# **Chaucer School**

## **Notes to the Financial Statements**

For the year ended 31 December 2023

### **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.

### **s) 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	631,301	479,618	640,625
Teachers' Salaries Grants	1,162,933	1,000,000	1,208,599
Use of Land and Buildings Grants	595,510	687,238	687,238
Other Government Grants	-	-	20,431
	<u>2,389,744</u>	<u>2,166,856</u>	<u>2,556,893</u>

The school has opted in to the donations scheme for this year. Total amount received was \$29,129.

### 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	130,853	-	26,239
Fees for Extra Curricular Activities	61,852	30,200	31,991
Trading	7,486	-	6,549
Fundraising & Community Grants	-	2,000	-
	<u>200,191</u>	<u>32,200</u>	<u>64,779</u>
<b>Expense</b>			
Extra Curricular Activities Costs	38,168	9,600	22,003
Trading	9,656	-	6,310
	<u>47,824</u>	<u>9,600</u>	<u>28,313</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>152,367</u>	<u>22,600</u>	<u>36,466</u>



# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	29,045	30,390	30,995
Information and Communication Technology	7,150	11,500	6,426
Library Resources	217	250	55
Employee Benefits - Salaries	1,507,340	1,166,736	1,500,248
Staff Development	10,311	13,000	10,758
Depreciation	84,015	60,000	71,445
	<u>1,638,078</u>	<u>1,281,876</u>	<u>1,619,927</u>

### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	7,694	7,500	7,328
Board Fees	4,303	4,500	5,496
Board Expenses	12,849	14,100	20,934
Communication	2,040	1,500	2,379
Consumables	14,317	11,000	10,605
Legal Fees	4,774	-	3,246
Other	4,395	5,450	4,573
Employee Benefits - Salaries	124,116	105,900	139,731
Insurance	3,673	-	1,717
Service Providers, Contractors and Consultancy	5,484	5,000	5,749
	<u>183,645</u>	<u>154,950</u>	<u>201,758</u>



# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	8,981	8,000	8,805
Cyclical Maintenance	17,113	13,000	(8,339)
Grounds	3,491	3,000	15,694
Heat, Light and Water	19,447	13,800	13,251
Repairs and Maintenance	18,234	15,800	22,072
Use of Land and Buildings	595,510	687,238	687,238
Security	5,283	6,000	5,613
Employee Benefits - Salaries	78,561	63,500	75,575
	<u>746,620</u>	<u>810,338</u>	<u>819,909</u>

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

### 7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	7,942	116,279	354,012
Short-term Bank Deposits	-	-	167,839
Cash and cash equivalents for Statement of Cash Flows	<u>7,942</u>	<u>116,279</u>	<u>521,851</u>

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

Of the \$7,942 Cash and Cash Equivalents and \$250,053 investments, \$55,054 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	324	-	-
Interest Receivable	3,021	1,500	1,934
Teacher Salaries Grant Receivable	94,617	110,000	104,257
	<u>97,962</u>	<u>111,500</u>	<u>106,191</u>
Receivables from Exchange Transactions	3,345	1,500	1,934
Receivables from Non-Exchange Transactions	94,617	110,000	104,257
	<u>97,962</u>	<u>111,500</u>	<u>106,191</u>

### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	461	500	461
	<u>461</u>	<u>500</u>	<u>461</u>

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	250,053	115,000	113,820
Total Investments	<u>250,053</u>	<u>115,000</u>	<u>113,820</u>

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	170,610	40,172	-	-	(6,987)	203,795
Furniture and Equipment	199,751	137,266	(1,648)	-	(38,163)	297,206
Information and Communication Technology	47,856	20,218	(1,604)	-	(26,228)	40,242
Leased Assets	16,438	8,483	(1,104)	-	(11,915)	11,902
Library Resources	4,983	960	(169)	-	(722)	5,052
<b>Balance at 31 December 2023</b>	<b>439,638</b>	<b>207,099</b>	<b>(4,525)</b>	<b>-</b>	<b>(84,015)</b>	<b>558,197</b>

The net carrying value of equipment held under a finance lease is \$11,902 (2022: \$16,438)

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no 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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	277,788	(73,993)	203,795	237,616	(67,006)	170,610
Furniture and Equipment	708,431	(411,225)	297,206	655,612	(455,861)	199,751
Information and Communication Technology	248,462	(208,220)	40,242	250,425	(202,569)	47,856
Leased Assets	41,605	(29,703)	11,902	39,611	(23,173)	16,438
Library Resources	38,929	(33,877)	5,052	39,303	(34,320)	4,983
<b>Balance at 31 December</b>	<b>1,315,215</b>	<b>(757,018)</b>	<b>558,197</b>	<b>1,222,567</b>	<b>(782,929)</b>	<b>439,638</b>

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	27,773	5,000	2,270
Accruals	6,155	6,000	5,862
Banking Staffing Overuse	-	10,000	40,401
Employee Entitlements - Salaries	96,037	110,000	105,583
Employee Entitlements - Leave Accrual	4,146	9,000	8,849
	<u>134,111</u>	<u>140,000</u>	<u>162,965</u>
Payables for Exchange Transactions	134,111	140,000	162,965
	<u>134,111</u>	<u>140,000</u>	<u>162,965</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	310	20,000	64,649
	<u>310</u>	<u>20,000</u>	<u>64,649</u>

### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	148,950	148,950	157,289
Increase to the Provision During the Year	17,113	13,000	-
Use of the Provision During the Year	(18,600)	-	-
Other Adjustments	-	(109,344)	(8,339)
Provision at the End of the Year	<u>147,463</u>	<u>52,606</u>	<u>148,950</u>
Cyclical Maintenance - Current	123,963	29,106	129,150
Cyclical Maintenance - Non current	23,500	23,500	19,800
	<u>147,463</u>	<u>52,606</u>	<u>148,950</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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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	10,156	-	11,502
Later than One Year and no Later than Five Years	4,620	-	8,592
Future Finance Charges	(1,102)	-	(1,805)
	<u>13,674</u>	<u>-</u>	<u>18,289</u>
<b>Represented by</b>			
Finance lease liability - Current	9,322	8,009	3,484
Finance lease liability - Non current	4,352	8,963	14,805
	<u>13,674</u>	<u>16,972</u>	<u>18,289</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 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 5 Conversion Project number 227129	169,946		(192,234)	-	(22,288)
AMS ILE Upgrade - Project number 236559	-	63,018	(7,964)	-	55,054
Flood Repairs - Project number 240884	-	8,077	(8,077)	-	-
Totals	<u>169,946</u>	<u>71,095</u>	<u>(208,275)</u>	<u>-</u>	<u>32,766</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education 55,054  
Funds Receivable from the Ministry of Education (22,288)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 5 Conversion - Project Number 227129	(1,175)	172,946	(1,825)	-	169,946
Totals	<u>(1,175)</u>	<u>172,946</u>	<u>(1,825)</u>	<u>-</u>	<u>169,946</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education 169,946  
Funds Receivable from the Ministry of Education -

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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.

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 18. Remuneration

#### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,303	5,496
 <i>Leadership Team</i>		
Remuneration	555,183	512,526
Full-time equivalent members	5	5
 Total key management personnel remuneration	559,486	518,022

There are 6 members of the Board excluding the Principal. The Board has held 8 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	145-150	140-145
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	4.00	3.00
	4.00	3.00

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

# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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	\$12,500	-
Number of People	1	-

### 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

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. The Ministry is in the process of determining wash-up payments or receipts. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.



# Chaucer School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$55,054 (2022:\$171,121) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AMS ILE Upgrade	63,018	7,964	55,054

### 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	7,942	116,279	521,851
Receivables	97,962	111,500	106,191
Investments - Term Deposits	250,053	115,000	113,820
Total financial assets measured at amortised cost	<u>355,957</u>	<u>342,779</u>	<u>741,862</u>

#### Financial liabilities measured at amortised cost

Payables	134,111	140,000	162,965
Finance Leases	13,674	16,972	18,289
Total financial liabilities measured at amortised cost	<u>147,785</u>	<u>156,972</u>	<u>181,254</u>

### 23. 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 CHAUCER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Chaucer School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 23, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 12 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 for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- 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 is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *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 the School.



Matthew Coulter  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand

# Statement of Variance Reporting



<b>School Name:</b>	Chaucer	<b>School Number:</b>	1243
<b>Strategic Aim:</b>	Chaucer students to be empowered, confident learners. This to be achieved through a focus on: Rangatiratanga-Student led learning-Ahua; Whanaungatanga-Collaboration-Aroha; Manaakitanga-Respect-Awhi.		
<b>Annual Aim:</b>	To increase the number of students independently modelling our Chaucer Values.		
<b>Target:</b>	All students independently model our Chaucer Values in person & online		
<b>Baseline Data:</b>	Our four Chaucer Values (Respect; Responsibility; Safety; 100% effort) are well embedded. Behaviour incidents (minor & serious) have been reducing over time.		





# Tātaritanga raraunga



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ol style="list-style-type: none"> <li>Strategic goals embedded with continued integration of e.g. Manaakitanga and Awhi</li> <li>'The Chaucer Family - Who are we?' - Further communication of harakeke image/metaphor [see Strat plan]</li> <li>Target includes expectation that all students independently model our Chaucer Values.</li> <li>Celebration of a different language(s) every week from those spoken @ Chaucer.</li> <li>Cultural Day - Student led (yr 5/6 students), significant involvement of parents &amp; whanau.</li> <li>Student leaders lead the induction of new students and their families.</li> </ol>	<ul style="list-style-type: none"> <li>- Strat plan survey -Range of adult voices were collected, related to what they were seeing around school. This was fed back to staff &amp; Board &amp; informed strat review.</li> <li>- The continued schoolwide termly focus on one of the values supported a common language and deepened the understanding around the particular aspects of our Chaucer Values.</li> <li>- All Year 6 students fulfilled a leadership role &amp; modelled our Chaucer Values to a high level</li> <li>- All students had the opportunity to be active first thing in the morning due to the whole school fitness sessions.</li> <li>- Behaviour incidents (minor and major) continued to decline.</li> </ul>	<p>New students and their families are introduced to the Chaucer Values by the student leaders and principal at the first induction visit. This supports the process of being 'Chaucerised' i.e. being welcomed into the Chaucer Family and immersed in the values and expectations of our school. Consistent, regular positive reinforcement of our four Chaucer Values is school wide. The values are explicitly taught and also integrated into e.g. whole school assembly stories, the performing arts programme, communications with parents &amp; whanau. Teachers facilitate &amp; support student projects/activities e.g. trips, Chaucer Family Night, visiting farm etc. Improved attendance at 'Chaucer Family nights' - range of contributing factors including</p>	<ul style="list-style-type: none"> <li>- Cultural Day - Whole school takes ownership of this event.</li> <li>- Identify excellent practice both within our own school and at other schools within our Kahui Ako. --</li> <li>-Share ideas and reflections with, and learn from, the other KA schools.</li> <li>- The harakeke/flax image that represents the 'Chaucer Family' continues to be shown &amp; explained at every induction meeting for new families. This image &amp; metaphor to be shared more widely.</li> </ul>

<p>7. Chaucer Values integrated into the Performing Arts programme.</p> <p>8. Student led learning [SLL] approach continued to be implemented in classes. SLL self reflection rubric used by students.</p> <p>9. A termly focus on one of the four Chaucer Values+an aspect of that value continued schoolwide. This was reviewed at the 'Chaucer Family Professional day' at start of the year.</p> <p>10. Chaucer Values overview reviewed with Te Ao Maori lens</p> <p>11. Stories shared at whole school assembly, focusing on the particular term's Chaucer Values theme.</p> <p>12. Expectation that everyone is treated with the same high level of respect, including guest teachers (relievers &amp; student teachers are described as 'guest teachers' to</p>	<p>students proactively promoting this at home.</p> <p>Reflections around further fast tracking induction of new families, particularly those new to the country, so they gain deep understanding of Chaucer Values, SLL &amp; goals as quickly as possible.</p>
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## Tātaritanga raraunga

<p>reinforce the level of respect expected).</p> <p>13. 'Chaucer Family - Meet the teacher', Day 1 of term 1 continued – parents &amp; whanau booked a slot to meet with their child's new teacher. Purpose: Build whanaungatanga, empowers students &amp; parents to lead the discussions, strengthens the learning partnership between home and school. Contributes positively to the wellbeing of students.</p> <p>14. 'Flipped classroom' approach continued to operate in the yr 5/6 classes, supporting 24/7 learning.</p> <p>15. Whole school fitness, Mon - Thurs.</p>		
<p><b>Planning for next year:</b></p>		
<ul style="list-style-type: none"> <li>- School wide focus on Te Ao Maori to continue - Te Reo PLD a key element of this.</li> <li>- Continued promotion and teaching of how our Chaucer Values can help regardless of where teaching &amp; learning is taking place.</li> <li>- Signage installed around the school, displaying the Chaucer Values.</li> <li>- Refined WSL model i.e. 1 x full WSL role + mini portfolios, based on Chaucer's &amp; Kahui Ako's goals implemented.</li> </ul>		





- Lynfield Kahui Ako expertise accessed.

[Copy of 08 Meeting Minutes October 2023](#)

*Empowering confident learners*

## Integrated Report: Progress and Achievement

End of 2023



Manaakitanga  
Respect  
Awhi

Rangatiratanga  
Student-Led Learning  
Āhua

whānaungatanga  
Collaboration  
Aroha

## Chaucer Values

Achievement target: all students independently model our Chaucer Values in person and online

Our plan to achieve this target in 2023 included:

- our termly foci on values: these have been consistently implemented throughout the school. They have been referred to and commented on by each of our three teaching teams in previous reports, particularly the Integrated Curriculum report.
- student leaders sharing Chaucer Values messages with their fellow students, including at school assemblies: this has happened termly, and will be continued in 2024.
- a Te Āo Māori lens being applied to our Chaucer Values: we have begun to apply such a lens by displaying and referring to our Values in te reo and by integrating our Values-based teaching and learning into our teaching and learning of Te Āo Māori and Aotearoa New Zealand Histories.
- students self-assessing against the Chaucer Values:

Rimū students identifying and explaining the four Chaucer Values:

Be responsible!

Give 100% effort!

Be respectful!

Be safe!

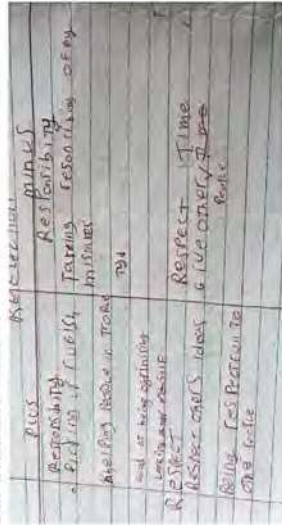
Kōwhiri students completing their self-reflection rubrics and examples of completed rubrics:



	1	2	3	4	Notes
<b>Respect</b>	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.
<b>Responsibility</b>	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.
<b>Safety</b>	I keep myself and others safe.	I keep myself and others safe.	I keep myself and others safe.	I keep myself and others safe.	I keep myself and others safe.
<b>Learn One's</b>	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.

	1	2	3	4	Notes
<b>Respect</b>	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.	I am respectful to all people in my school. I do not discriminate against anyone.
<b>Responsibility</b>	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.	I take responsibility for my actions and the actions of others.
<b>Safety</b>	I keep myself and others safe.	I keep myself and others safe.	I keep myself and others safe.	I keep myself and others safe.	I keep myself and others safe.
<b>Learn One's</b>	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.	I learn from my mistakes and the mistakes of others.

Examples of Kauri students' written self-reflections relating to our Chaucer Values:



Possible next steps:

Continue to deepen all students' understanding of our Chaucer Values in a broad range of contexts.

Continue to apply a Te Āo Māori lens to our Chaucer Values, giving staff opportunities to gain greater insight into and understanding of Te Āo Māori through relevant Professional Learning and Development.



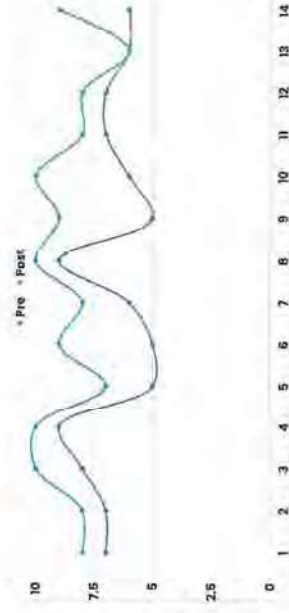
## Connections / whanaungatanga

Achievement target: to build resilience and wellbeing for students and staff through connection and whanaungatanga

Our plan to achieve this target in 2023 included:

- opportunities provided for whānau to connect (at class and syndicate levels): in Term 1, each team held an event to which whānau were invited. We built on the success of these events throughout the year with further class, syndicate and whole school events to which whānau were invited. These included:
  - Parents/whānau members coming in for whole days and working with students in some classes
  - Rimu team's whānau picnic, held after school
  - Literacy workshops for Rimu and Kōwhiri families
  - Kauri shared lunch for whānau and students
  - Kauri whānau's involvement in the organisation and preparation of cultural day
  - Parents and whānau invited for morning tea after team/class assemblies.
  - Termly school-wide events: planting, Matariki, book parade / grandparents' day, Cultural Day
  - whānau members volunteering to help with the tiles project and sharing morning tea
- a Lead Coaching team established: in 2023 this team has consisted of three staff members - Michael Fletcher, Alanna Lee, Sharon Hayward. All three of these team members have undertaken relevant Professional Learning and Development. We have held several highly successful sessions on staff Professional Days, at which staff engagement with and understanding of coaching has been enhanced.

## **Enthusiasm towards coaching in 2023**



Staff responses to a questionnaire inviting them to anonymously rate their levels of enthusiasm for coaching before and after one of our Professional Days

Possible next steps:

Review the termly school-wide events with a view to improving the opportunities these present for connection and whanaungatanga.

Continue to provide deliberate opportunities in classes and teams for whānau to connect.

Continue to upskill our teaching and wider staff by offering high quality external and internal PLD in coaching.

## Engagement with learning

Achievement target: ensure that every student is able to continue to learn, regardless of where they are located

Our plan to achieve this target in 2023 included:

- Upskilling of staff and students re hybrid learning

Reflections from teachers implementing hybrid learning:

Year 4:

The Year 4 programme is all online and accessible through the students' school emails and Drives. The students have access to their learning anywhere, anytime. At the start of the year they are all upskilled on how to use the Google applications and Drive properly. They are shown how to join into online meetings, and know that they are able to join in with lessons if they are at home for any reason.

We have several examples of students who have benefited from hybrid learning due to illness or time spent overseas.

Kauri:

Our student-led learning programme provides a mixture of specific online lessons and face to face workshops. Y5/6 students are self-directed learners who flip their learning when they are unable to come to school or complete their work at home. Students are comfortable in emailing teachers for any help they need and workshops are run from anywhere in the school. Teachers are mindful that this type of learning can impact on personal and family time and have chosen to not run workshops from home after school hours. Our student-led learning programme is hugely effective, not only does it provide students with equal learning opportunities but it also provides them with skills to face the unknown world in the future.

- Support for whānau to access digital devices at home: this plan will be continued into 2024.

Possible next steps:

Consult with whānau so as to identify ways in which they would like to be supported with access to digital devices and understanding of hybrid learning. Provide any support we are able to offer that would be most valuable to our whānau.

## Integrated Curriculum

Aspirational Goal: Our students will experience a broad and integrated Curriculum



Maths (measurement, fractions) + Health + Literacy + EOTC



**Rimū:**

Visual Art + Literacy + Te Āo Māori



Music + Literacy + Maths



Maths (measurement) + Visual Art



Maths + Science



Science + Literacy + Digital Literacy



Aotearoa New Zealand Histories + Visual Art



Te Āo Māori (pepeha) + Visual art



Chaucer Values + Maths + Visual Art



## Literacy

Aspirational Goal: our students will be achieving above the Chaucer Expectation in literacy

Evidence:

35% of all students are achieving above the Chaucer Expectation in reading, while 11% of all students are achieving above the Chaucer Expectation in writing.

## Mathematics:

### Aspirational Goal:

Our students will be achieving above the Chaucer expectation in mathematics 2023.

### Evidence:

25.1% of all students are achieving above the Chaucer Expectation in maths.

### Student Achievement Target:

For the Year 2 and Year 3 students who did not meet our Chaucer expectation in 2022 to meet expectations by the end of 2023.

For the 3%(5 individuals) of all students who made unsatisfactory progress in 2022 to make at least satisfactory progress in 2023.

### Evidence:

13.3% of the Year 2 students who did not meet expectations in 2022, have met expectations in 2023.

86.6% of the Year 2 students who did not meet expectations in 2022, have not met expectations in 2023.

69.1% of the year 3 students who did not meet expectations in 2022, have met or exceeded expectations in 2023.

30.7% of the Year 3 students who did not meet expectations in 2022, have not met expectations in 2023.

Of the 5 students who made unsatisfactory progress in 2022, one student has left, one student has made pleasing progress, one student has made excellent progress and two students have made unsatisfactory progress in 2023.

### Māori and Pasifika Students:

Aspirational Goal: Raise levels of achievement and engagement of Māori and Pasifika students 2023

### Evidence:

#### Māori

61.1% (11 students) of all Māori students have met or exceeded expectations in maths.

#### Pasifika

47.5% (19 students) of all Pasifika students have met or exceeded expectations in maths.

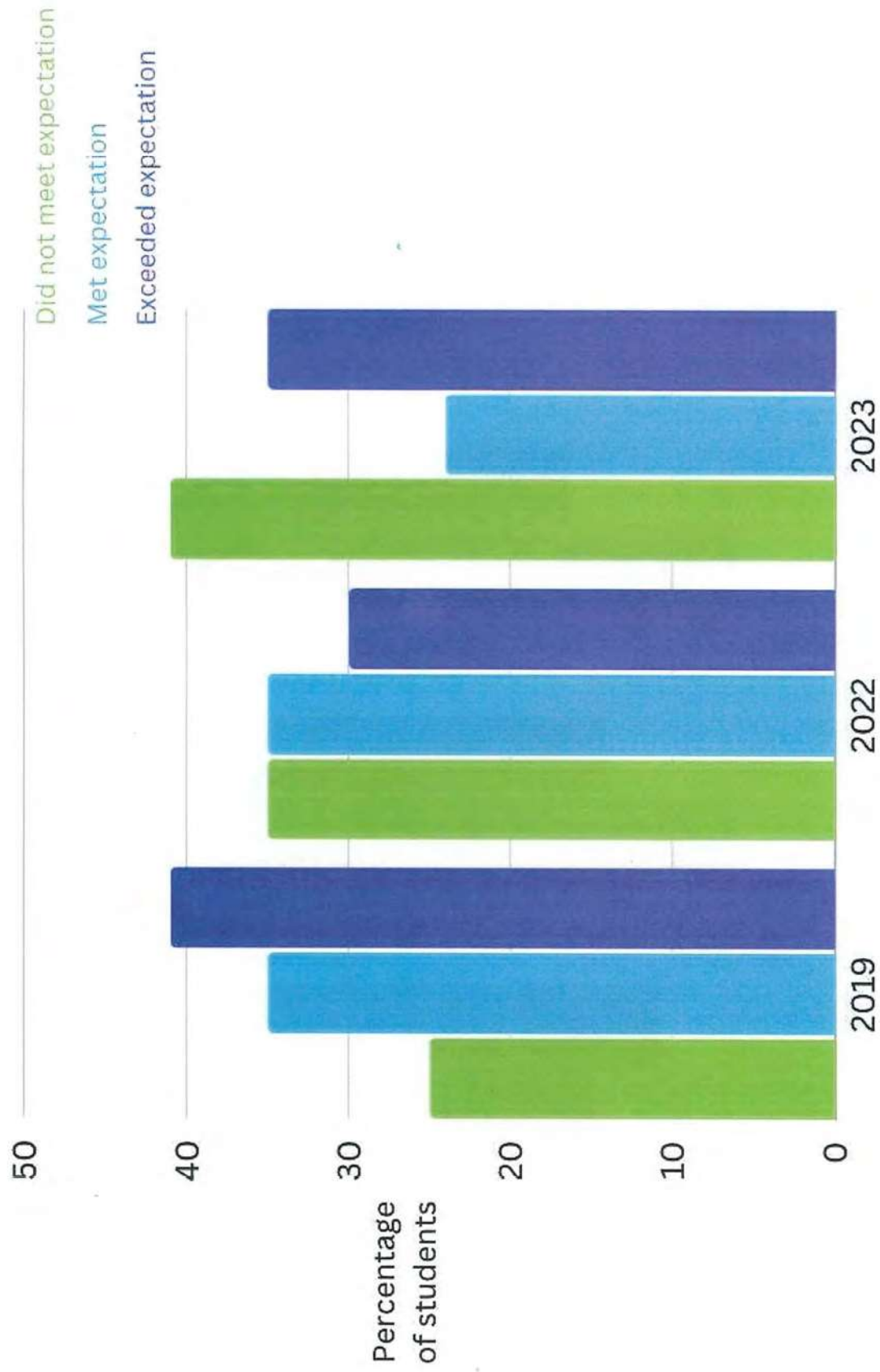


Assessments of Achievement: school-wide

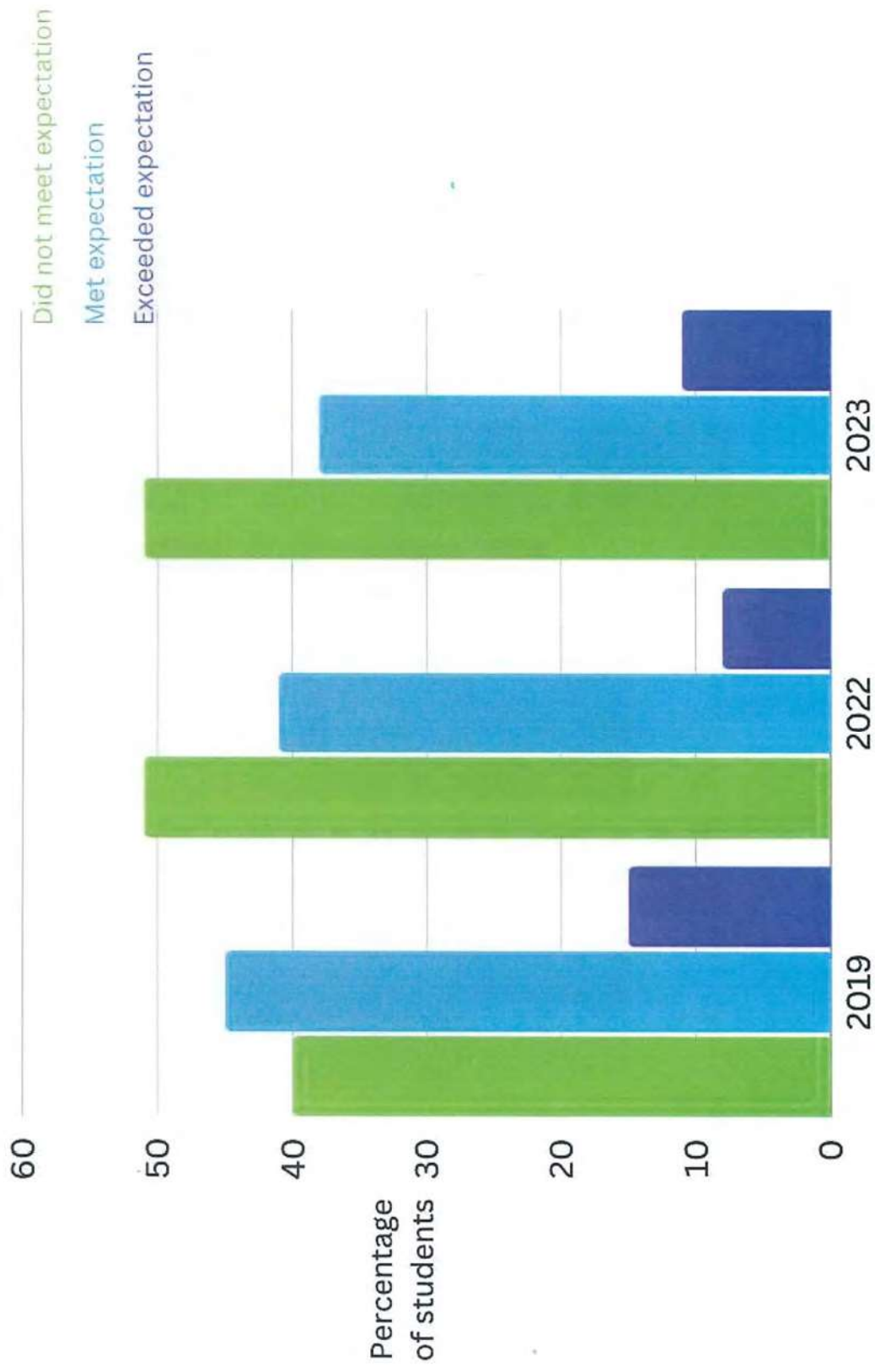
Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
<b>Reading</b>		
41.2% (77 students)	23.5% (44 students)	35.3% (66 students)
Male students		
48.5% (47 students)	21.6% (21 students)	29.9% (29 students)
Female students		
33.3% (30 students)	25.6% (23 students)	41.1% (37 students)
<b>Writing</b>		
51.3% (96 students)	38% (71 students)	10.7% (20 students)
Male students		
61.9% (60 students)	29.9% (29 students)	8.2% (8 students)
Female students		
40% (42 students)	46.7% (42 students)	13.3% (12 students)
<b>Mathematics</b>		
33.7% (63 students)	41.2% (77 students)	25.1% (47 students)
Male students		
35.1% (34 students)	34% (33 students)	30.9% (30 students)
Female students		
32.2% (29 students)	48.9% (44 students)	18.9% (17 students)

Comparisons of school-wide achievement levels from end of 2019, 2022 and 2023:

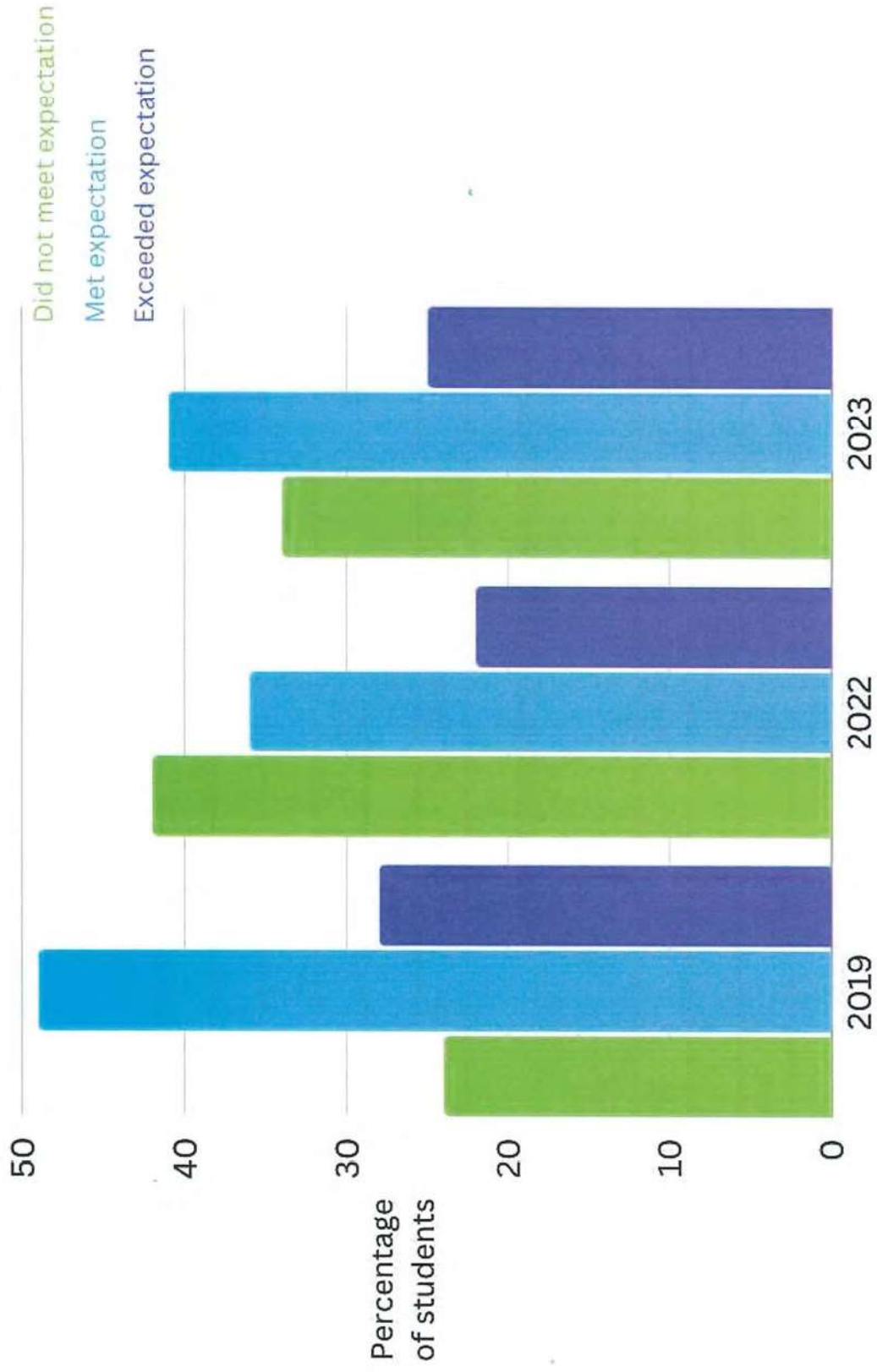
### Comparison of achievement data in reading



# Comparison of achievement data in writing



# Comparison of achievement data in mathematics



## Achievement data: trends and groups of interest

### Reading

#### Year Level:

As anticipated, there has been a significant shift in data for our junior students. 92% of Year 1 students and 74% of Year 2 students did not meet our Chaucer Expectation in reading this year. Interestingly, though, 22% of Year 2 students exceeded our expectations - a similar percentage to last year's.

Pleasingly, our historical trend of 'value added over time' persists. The percentage of students not meeting expectations generally decreases at each year level, so that our Year 6 cohort has the smallest percentage (15%) of students not meeting expectations.

Our data in the middle school is extremely pleasing, with 47% of Year 3 students and 50% of Year 4 students exceeding expectations. This is particularly noteworthy given that these were considered target cohorts this year. In 2022, over 50% of both groups did not meet expectations; this has dropped to 38% and 25% respectively.

#### Gender:

It is noteworthy that there is significantly less disparity between boys' and girls' achievement levels in the junior (Year 1 and Year 2) cohorts: one of the aims of the new programmes we are trialling is to reduce inequity between genders and ethnic groups.

#### Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity):

Our Pasifika students have achieved at lower rates than the school-wide average.

## **Writing**

### Year Level:

Once again, we see the anticipated 'data dip' in the Year 1 and Year 2 cohorts. 77% of Year 1 students and 57% of Year 2 students have not met our expectations this year. The current Year 3 and 4 cohorts will continue to require support next year. 65% and 64% of these cohorts did not meet our expectations this year. Once again, the smallest percentage of students not meeting expectations is in our Year 6 cohort, with 23% of students achieving below our expectations. 28% of this same cohort exceeded our expectations - an improvement on last year's 19%.

### Gender:

Our male students have achieved at lower levels than our female students, with 62.9% of all male students not achieving at our expectations compared to 40% of female students. Once again, there are signs of reduced disparity between the genders in the junior area of the school.

### Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity):

Our Pasifika students have achieved at lower levels than the school-wide average.

Our MELAA students have achieved at a higher level than the schoolwide average, with 42.9% of students not meeting expectations (compared to 51.3% of all students) and 11.9% of students exceeding expectations (compared to 10.7% of all students). We have 42 students identified as MELAA.

Our Asian students have achieved at a slightly higher level than other groups, with 46.8% of students not meeting expectations and 11.7% of students exceeding expectations. We have 77 students identified as Asian.



## Mathematics

### Year Level:

The anticipated 'data dip' in the Year 1 cohort was realised partially with 38% of the students not achieving expectation, only 4% above the school-wide average. The anticipated 'data dip' in the Year 2 cohort was not realised with 30% of the students not achieving expectation, 4% lower than the school-wide average. The percentage of students who exceeded expectation in maths increased steadily from Year 1 (8%) to Year 6 (38%), indicating a general trend of added value as students progress through the school year levels.

It is pleasing to note that 82% of the Year 6, 68% of the Year 5 and 71% of the Year 4 cohort met or exceeded expectation. 38% of the Year 1 and 56% of the Year 3 cohort did not meet expectation.

### Gender:

The achievement levels for our male and female students are similar with 64.9% of the male students and 67.8% of the female students met or exceeded expectation. However, 30.9% of the male students exceeded expectation, compared to 18.9% of the female students.

### Ethnicity:

Of the ethnic groups well enough represented within our student body to be considered statistically noteworthy (20 or more students at our school identifying as belonging to that ethnicity):

Our Pasifika students (12.5%) have achieved at lower levels than the school-wide average.

Our Asian students have achieved at a higher level than other groups, with 27.3% of students not meeting expectation (compared to the school-wide average of 33.7%) and 37.7% of students exceeding expectation (compared to the school-wide average of 25.1%). We have 77 students identified as Asian.

Our MELAA students have achieved at a similar level to the school-wide average, with 28.6% of students not meeting expectation (compared to the school-wide average of 33.7%) and 21.4% of students exceeding expectation (compared to the school-wide average of 25.1%). We have 42 students identified as MELAA.

Assessments of Progress at end of year: school-wide

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
2% (5 students)	14% (29 students)	47% (99 students)	37% (77 students)
Writing			
5% (10 students)	28% (58 students)	40% (85 students)	27% (57 students)
Mathematics			
1.9% (4 students)	19% (40 students)	39.5% (83 students)	39.5% (83 students)

Māori Students: Assessment of Progress

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
10% (2 students)	5% (1 student)	50% (10 students)	35% (7 students)
Writing			
15% (3 students)	30% (6 students)	35% (7 students)	20% (4 students)
Mathematics			
5% (1 student)	25% (5 students)	30% (6 students)	40% (8 students)



Pasifika Students: Assessment of Progress

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
7% (3 students)	16% (7 students)	52% (23 students)	25% (11 students)
Writing			
11% (5 students)	34% (15 students)	34% (15 students)	21% (9 students)
Mathematics			
6.8% (3 students)	25% (11 students)	40.9% (18 students)	27.3% (12 students)

## Progress data: Trends and groups of interest

### Reading

#### Year Level:

50% of Year 3 students and 41% of Year 6 students were deemed to have made excellent progress.

No students in the Year 0, 1, 2 or 3 cohorts were deemed to have made unsatisfactory progress.

No more than two students at any given year level made unsatisfactory progress (a total of five students across the school).

#### Gender:

Males are overrepresented in the 'unsatisfactory progress' category, with four boys and only one girl being assessed in this way. However, 33% of all males (and 40% of all females) made excellent progress, which is positive.

#### Ethnicity:

Two Māori students and three Pasifika students made progress deemed to be unsatisfactory.

25% of our Pasifika students were deemed to have made excellent progress, compared with 37% of all students across the school.

No other statistically significant ethnic group is strikingly over- or under-represented in the 'excellent progress' category.

### Writing

#### Year Level:

Students deemed to have made excellent progress are distributed reasonably evenly across the school year levels, with the exception of our Year 1 students: slightly fewer students in Year 1 have made excellent progress than those in other year groups.

No students in the Year 2 or Year 3 cohorts have made unsatisfactory progress. Three students in Year 1 have made unsatisfactory progress; in no other cohort have more than two students made unsatisfactory progress.

#### Gender:

Males are significantly overrepresented in the 'unsatisfactory progress' category, with nine boys and only one girl being assessed in this way. However, 24% of all males (and 30% of all females) made excellent progress

#### Ethnicity:

Three Māori students and five Pasifika students are deemed to have made unsatisfactory progress, as have one Asian student and one MELAA student.

Both our Māori students and our Pasifika students have achieved excellent progress at slightly lower rates than the school-wide average. No other statistically significant ethnic group is strikingly over- or under-represented in the 'excellent progress' category.

## Mathematics:

### Year Level:

46% of the Year 6 and 57% of the Year 2 cohorts have made excellent progress. 90% of the Year 6, 85% of the Year 3 and 87% of the Year 2 cohorts have made pleasing or excellent progress. At least 62% of all other cohorts have made pleasing or excellent progress.

Only 2% (4 students) of all students have made unsatisfactory progress. No students in Year 1, 2, 3 and 6 cohorts have made unsatisfactory progress.

### Gender:

There is a slight difference between the percentages of male students (41.5%) who achieved excellent progress compared to female students (37.5%). Of the 4 students who achieved unsatisfactory progress, 3 are male and 1 is female.

### Ethnicity:

Of the 4 students who made unsatisfactory progress, one is Māori and the other three are Pasifika students.

The percentage of Māori, Asian and MELLA students who made excellent progress is close to the school-wide average of 39.5%. 27.3% of Pasifika students made excellent progress, 12.2% less than the school-wide average.

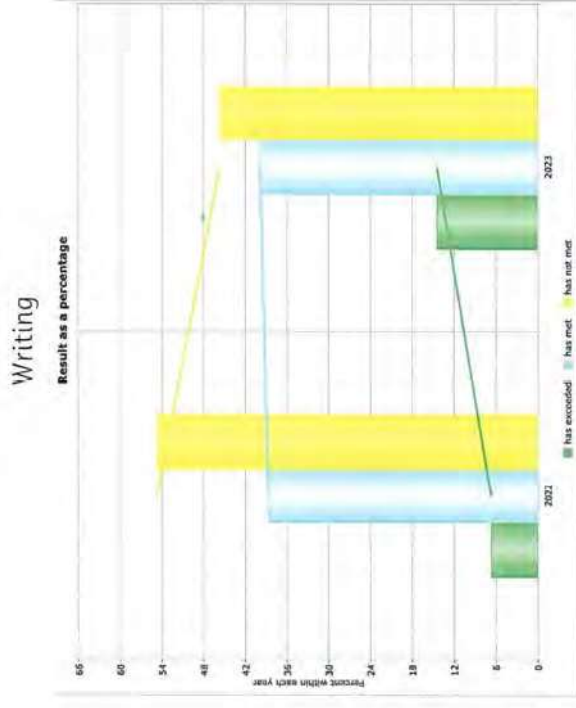
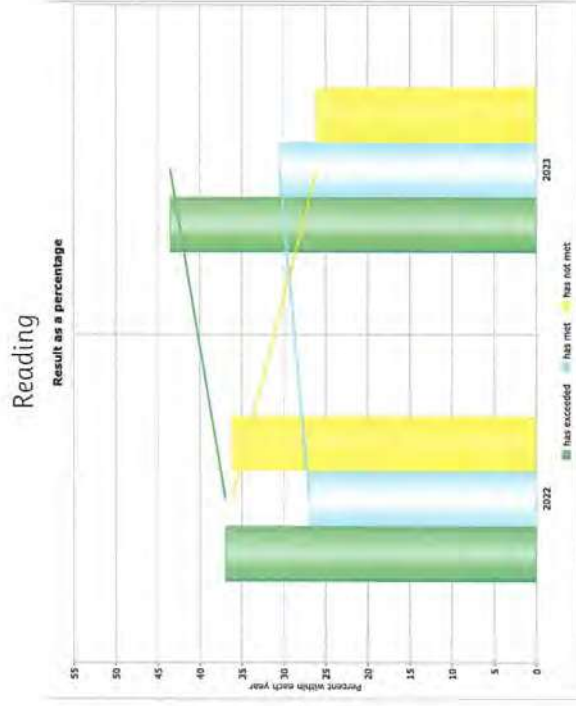
## Recommendations: literacy:

That significant ongoing support (in the form of targeted Assistant Teacher support, relevant PLD for staff and whānau workshops) be provided to the Year 4 and Year 5 cohorts of 2024, as a sizeable percentage of these cohorts did not meet our expectations this year, particularly in writing.

That we continue to focus on reducing the disparities between genders and ethnicities, ultimately aiming to bring boys' progress and achievement levels into alignment with girls' and Māori and Pasifika students' progress and achievement levels into alignment with schoolwide averages or higher.

That we continue to assess all students in order to assess progress and inform our teaching and learning programmes, while continuing to focus on additional metrics in the junior (Year 1 and 2) cohorts, such as resilience and communication.

The following graphs show overall achievement levels against the Chaucer Expectations in Reading and Writing, for Year 3-6 students only.



By comparison with our 2022 data, the percentage of these students meeting and exceeding our expectations has risen noticeably in both Curriculum areas, while the percentage of students not achieving at our expectations has dropped.

Recommendations: mathematics:

That the 56% of the Year 3 cohort who did not meet expectation be monitored and receive additional support next year.

That the 52.5% of Pasifika students who did not meet expectation be monitored and receive additional support next year.

That an assistant teacher will continue to run a daily basic facts maths programme next year to support students.

That a numeracy maths workshop be run for the whānau of students who did not meet expectation this year.

## English Language Learners:

Twice yearly ELLP (English Language Learners Progression) forms are completed by classroom teachers. These forms show achievement in four language modes.

Listening  
Speaking  
Reading  
Writing

The stages achieved in each mode and total score (plus meeting other eligibility criteria) determine if the children are eligible for ESOL funding.

### Other Eligibility Criteria

Refugee background

Migrant background (born overseas)

NZ born, with at least one parent born overseas and English as a second spoken language or listening language at home.

ELLs are supported in small withdrawal groups across the school up to three times a week. The ESOL program includes Talk to Learn, oral activities arising from JOST testing and Jannie Van Hees' oral language program. The main focus is building oral language skills and 'gifting' language. In group sessions there is an explicit focus on well targeted support and valuable 'hands on' learning.



*Empowering confident learners*

### Kiwisport Report – 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$2739.56 (excluding GST). The funding was spent on engaging Sport Waitakere. They partnered with us and supported us with the delivery of a range of activities and events including: Term 1 - T-Ball for Years 3/4/5/6; Term 2 - Cross Country for Years 3/4/5/6 and soccer for years 5/6; Term 3 - Winter field day; Term 4 - Athletics for Years 3/4/5/6; Term 4 a climbing wall onsite for all year levels; a full day of PE Leadership PLD for both of the Staff members who lead this area.

This partnership ensured that all classes, for Years 1-6, benefited from the funding.





*Empowering Confident Learners*

## **Chaucer School - Statement of compliance with employment policy**

For the year ended 31 December, 2023, Chaucer School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks, that ensure fair and proper treatment of employees in all aspects of their employment.
- Reviews personnel policies as part of the policy review cycle to ensure compliance with all requirements and best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



*Empowering Confident Learners*

### **How Chaucer School gives effect to Te Tiriti o Waitangi**

Our curriculum acknowledges the principles of the Te Tiriti o Waitangi / Treaty of Waitangi and the bicultural foundations of Aotearoa New Zealand. All students have the opportunity to acquire knowledge of Te reo Māori me ōna tikanga. Māori students have a strong sense of their cultural identity within the Chaucer Family.

We give effect to Te Tiriti o Waitangi through actively seeking to engage and promote the principles - Partnership; Protection; Participation.

Te Tiriti o Waitangi and its principles set out obligations for the Crown and Māori, that guide how tangata Tiriti and tangata whenua can live together with mutual respect. The key principles include rangatiratanga, partnership, participation, active protection, equity and opportunity. They provide for the active protection of taonga, including te reo Māori, tikanga Māori and mātauranga Māori and enable fair and equitable educational processes and outcomes for Māori and for all ākonga.

The concepts of manaakitanga, rangatiratanga, whanaungatanga, awhi, āhua and aroha are woven throughout our strategic plan.