

DARGAVILLE PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1009

Principal: Curtis Gaylor

School Address: Portland St

School Postal Address: P O Box 75, Dargaville, 0340

School Phone: 09 439 7255

School Email: office@dargavilleprimary.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

DARGAVILLE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Dargaville Primary 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.

Reuben Cohen

Full Name of Presiding Member

Signed by:
Reuben Cohen
3C9AA5BF6929030A

Signature of Presiding Member

30 May 2024

Date:

Curtis Gaylor

Full Name of Principal

Signed by:
Curtis Gaylor
F108D080CF1F4952

Signature of Principal

30 May 2024

Date:

Dargaville Primary 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	4,578,216	3,460,392	4,016,437
Locally Raised Funds	3	90,755	91,960	123,133
Interest		26,277	3,000	7,780
Total Revenue		4,695,248	3,555,352	4,147,350
Expense				
Locally Raised Funds	3	56,005	40,160	47,983
Learning Resources	4	3,280,044	2,665,700	2,844,608
Administration	5	538,166	190,143	580,072
Interest		2,266	2,072	2,844
Property	6	586,537	506,039	537,717
Loss on Disposal of Property, Plant and Equipment		1,209	-	6,729
Total Expense		4,464,227	3,404,114	4,019,953
Net Surplus / (Deficit) for the year		231,021	151,238	127,397
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		231,021	151,238	127,397

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



Dargaville Primary 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		1,078,759	837,697	951,362
Total comprehensive revenue and expense for the year		231,021	151,238	127,397
Contributions from / (Distributions to) the Ministry of Education		36,956	-	-
Contribution - Furniture and Equipment Grant		12,279	-	-
Equity at 31 December		1,359,015	988,935	1,078,759
Accumulated comprehensive revenue and expense		1,359,015	988,935	1,078,759
Equity at 31 December		1,359,015	988,935	1,078,759

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.



Dargaville Primary School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	359,778	371,903	241,743
Accounts Receivable	8	231,045	168,296	228,145
GST Receivable		10,648	66,896	42,053
Prepayments		16,693	11,000	12,096
Inventories	9	34,235	26,331	43,922
Investments	10	352,051	336,708	340,888
Funds Receivable for Capital Works Projects	16	121,908	-	93,815
		<u>1,126,358</u>	<u>981,134</u>	<u>1,002,662</u>
Current Liabilities				
Accounts Payable	12	270,884	400,585	286,042
Revenue Received in Advance	13	11,147	3,295	70
Provision for Cyclical Maintenance	14	-	128,656	119,482
Finance Lease Liability	15	13,656	15,354	16,297
Funds held for Capital Works Projects	16	-	-	69,925
		<u>295,687</u>	<u>547,890</u>	<u>491,816</u>
Working Capital Surplus/(Deficit)		830,671	433,244	510,846
Non-current Assets				
Property, Plant and Equipment	11	630,435	572,987	621,867
		<u>630,435</u>	<u>572,987</u>	<u>621,867</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	89,414	-	42,079
Finance Lease Liability	15	12,677	17,296	11,875
		<u>102,091</u>	<u>17,296</u>	<u>53,954</u>
Net Assets		<u><u>1,359,015</u></u>	<u><u>988,935</u></u>	<u><u>1,078,759</u></u>
Equity		<u><u>1,359,015</u></u>	<u><u>988,935</u></u>	<u><u>1,078,759</u></u>

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

BDO Northland
ASSURANCE *BP*

Dargaville Primary School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,339,213	1,092,204	1,071,769
Locally Raised Funds		93,573	91,960	119,870
Goods and Services Tax (net)		31,405	-	24,843
Payments to Employees		(756,246)	(602,755)	(680,568)
Payments to Suppliers		(375,458)	(812,681)	(361,341)
Interest Paid		(2,266)	(2,072)	(2,844)
Interest Received		23,966	3,000	6,965
Net cash from/(to) Operating Activities		354,187	(230,344)	178,694
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(54,066)	(50,500)	(82,984)
Purchase of Investments		(11,163)	-	(4,180)
Net cash from/(to) Investing Activities		(65,229)	(50,500)	(87,164)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,279	-	-
Finance Lease Payments		(12,217)	(18,105)	(11,577)
Funds Administered on Behalf of Other Parties		(170,985)	(33,476)	(542,538)
Net cash from/(to) Financing Activities		(170,923)	(51,581)	(554,115)
Net increase/(decrease) in cash and cash equivalents		118,035	(332,425)	(462,585)
Cash and cash equivalents at the beginning of the year	7	241,743	704,328	704,328
Cash and cash equivalents at the end of the year	7	359,778	371,903	241,743

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



Dargaville Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Dargaville Primary 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	5-40 years
Buildings	40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	3-10 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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.

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. The valuation is based on a comparison to recent market transactions.

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

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

m) 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.



n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to 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.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.



s) 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.

t) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

u) 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.

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,589,220	1,047,711	1,446,592
Teachers' Salaries Grants	2,472,225	2,022,697	2,151,025
Use of Land and Buildings Grants	465,641	339,984	385,635
Other Government Grants	51,130	50,000	33,185
	<u>4,578,216</u>	<u>3,460,392</u>	<u>4,016,437</u>

The school has opted in to the donations scheme for this year. Total amount received was \$59,953.

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	26,407	30,000	42,200
Fees for Extra Curricular Activities	4,372	13,000	14,859
Trading	36,833	24,000	40,750
Fundraising & Community Grants	4,830	-	8,424
Other Revenue	18,313	24,960	16,900
	<u>90,755</u>	<u>91,960</u>	<u>123,133</u>
Expense			
Extra Curricular Activities Costs	2,096	-	2,451
Trading	44,484	24,000	36,315
Fundraising & Community Grant Costs	1,092	-	-
Other Locally Raised Funds Expenditure	8,333	16,160	9,217
	<u>56,005</u>	<u>40,160</u>	<u>47,983</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,750</u>	<u>51,800</u>	<u>75,150</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	92,092	85,732	73,858
Library Resources	3,517	2,700	3,034
Employee Benefits - Salaries	3,047,938	2,465,185	2,629,744
Staff Development	29,140	15,000	8,820
Depreciation	101,508	87,083	116,480
Information Communication Technology	5,719	10,000	7,040
Equipment Repairs	130	-	5,632
	<u>3,280,044</u>	<u>2,665,700</u>	<u>2,844,608</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,358	5,358	5,202
Board Fees	3,625	3,850	3,625
Board Expenses	4,598	7,450	5,358
Communication	3,421	5,200	3,677
Consumables	21,712	14,500	19,819
Other	27,805	28,090	28,376
Employee Benefits - Salaries	114,457	106,895	115,639
Insurance	5,776	7,400	5,251
Service Providers, Contractors and Consultancy	14,340	11,400	14,100
Healthy School Lunch Programme	337,074	-	379,025
	538,166	190,143	580,072

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	13,097	9,050	13,526
Consultancy and Contract Services	25,974	29,870	28,294
Cyclical Maintenance Provision	(43,120)	28,263	(13,872)
Grounds	7,196	11,000	22,047
Heat, Light and Water	27,620	21,000	24,149
Rates	12,257	7,000	10,373
Repairs and Maintenance	8,548	6,500	4,680
Use of Land and Buildings	465,641	339,984	385,635
Security	(242)	-	454
Employee Benefits - Salaries	69,566	53,372	62,431
	586,537	506,039	537,717

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	359,778	371,903	241,743
Cash and cash equivalents for Statement of Cash Flows	359,778	371,903	241,743



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	2,995	431	1,393
Receivables from the Ministry of Education	2,970	-	20,412
Interest Receivable	3,555	429	1,244
Banking Staffing Underuse	8,338	-	27,367
Teacher Salaries Grant Receivable	213,187	167,436	177,729
	<u>231,045</u>	<u>168,296</u>	<u>228,145</u>
Receivables from Exchange Transactions	6,550	860	2,637
Receivables from Non-Exchange Transactions	224,495	167,436	225,508
	<u>231,045</u>	<u>168,296</u>	<u>228,145</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	31,625	25,051	41,142
Stationery	2,610	1,280	2,780
	<u>34,235</u>	<u>26,331</u>	<u>43,922</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	352,051	336,708	340,888
Total Investments	<u>352,051</u>	<u>336,708</u>	<u>340,888</u>

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ASSURANCE

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	75,600	-	-	-	-	75,600
Buildings	200,513	-	-	-	(7,509)	193,004
Building Improvements	103,637	-	-	-	(3,931)	99,706
Furniture and Equipment	93,271	31,925	-	-	(22,356)	102,840
Information and Communication Technology	102,618	59,641	(1,209)	-	(43,434)	117,616
Leased Assets	25,872	15,614	-	-	(17,348)	24,138
Library Resources	20,356	4,105	-	-	(6,930)	17,531
Balance at 31 December 2023	621,867	111,285	(1,209)	-	(101,508)	630,435

The net carrying value of equipment held under a finance lease is \$24,138 (2022: \$25,872)

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
	\$	\$	\$	\$	\$	\$
Land	75,600	-	75,600	75,600	-	75,600
Buildings	330,219	(137,215)	193,004	330,219	(129,706)	200,513
Building Improvements	171,230	(71,524)	99,706	171,230	(67,593)	103,637
Furniture and Equipment	510,583	(407,743)	102,840	480,066	(386,795)	93,271
Information and Communication Technology	475,979	(358,363)	117,616	419,692	(317,074)	102,618
Leased Assets	60,636	(36,498)	24,138	56,002	(30,130)	25,872
Library Resources	177,498	(159,967)	17,531	173,393	(153,037)	20,356
Balance at 31 December	1,801,745	(1,171,310)	630,435	1,706,202	(1,084,335)	621,867

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	34,217	207,592	88,647
Accruals	5,358	5,050	5,202
Banking Staffing Overuse	-	6,688	-
Employee Entitlements - Salaries	213,187	167,436	177,729
Employee Entitlements - Leave Accrual	18,122	13,819	14,464
	270,884	400,585	286,042
Payables for Exchange Transactions	270,884	400,585	286,042
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	270,884	400,585	286,042

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	8,397	-	-
Other Revenue In Advance	2,750	3,295	70
	11,147	3,295	70

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	161,561	100,393	175,433
Increase to the Provision During the Year	33,888	28,263	34,247
Use of the Provision During the Year	(29,027)	-	-
Other Adjustments	(77,008)	-	(48,119)
Provision at the End of the Year	89,414	128,656	161,561
Cyclical Maintenance - Current	-	128,656	119,482
Cyclical Maintenance - Non current	89,414	-	42,079
	89,414	128,656	161,561

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

The adjustments to the provision have arisen from scheduled maintenance being incorporated into various capital works projects.

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	15,345	15,354	18,232
Later than One Year and no Later than Five Years	13,640	17,296	12,619
Future Finance Charges	(2,652)	-	(2,679)
	26,333	32,650	28,172
Represented by			
Finance lease liability - Current	13,656	15,354	16,297
Finance lease liability - Non current	12,677	17,296	11,875
	26,333	32,650	28,172



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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
SIP Turf		225377	(5,726)	-	-	-	(5,726)
Hall Refurbishment		228273	61,394	-	(76,408)	-	(15,014)
Block 7 & Rm 12		228277	(86,219)	11,442	3,050	-	(71,727)
AMS Rollout		228276	8,531	(19,434)	(16,339)	-	(27,242)
Drainage		239839	(1,870)	118,431	(118,760)	-	(2,199)
Ministry Led LSPM Projects		216451	-	7,992	(7,992)	-	-
Totals			(23,890)	118,431	(216,449)	-	(121,908)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

(121,908)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
SIP Turf		225377	(11,375)	11,363	(5,714)	-	(5,726)
Hall Refurbishment		228273	40,367	265,240	(244,213)	-	61,394
Block 7 & Rm 12		228277	(337,199)	604,520	(353,540)	-	(86,219)
AMS Rollout		228276	716,987	(593,078)	(115,378)	-	8,531
Drainage		239839	-	-	(1,870)	-	(1,870)
Totals			408,780	288,045	(720,715)	-	(23,890)

Represented by:

Funds Held on Behalf of the Ministry of Education

69,925

Funds Receivable from the Ministry of Education

(93,815)

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 conditions 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.

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ASSURANCE

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	3,625	3,625
<i>Leadership Team</i> Remuneration	349,479	306,568
Full-time equivalent members	3.00	2.74
Total key management personnel remuneration	353,104	310,193

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) committees that met 8 and 8 times respectively. 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	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	5 - 6
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	3.00	1.00
110 - 120	2.00	1.00
120 - 130	1.00	-
	6.00	2.00

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

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.

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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$37,749).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	359,778	371,903	241,743
Receivables	231,045	168,296	228,145
Investments - Term Deposits	352,051	336,708	340,888
Total financial assets measured at amortised cost	942,874	876,907	810,776

Financial liabilities measured at amortised cost

Payables	270,884	400,585	286,042
Finance Leases	26,333	32,650	28,172
Total financial liabilities measured at amortised cost	297,217	433,235	314,214

BDO Northland
ASSURANCE 

23. Events After Balance Date

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

24. Comparatives

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



Dargaville Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Reuben Cohen	Presiding Member	Elected	Jun 2025
Curtis Gaylor	Principal	ex Officio	
Stephanie Browning	Parent Representative	Elected	Jun 2025
Andrew Miller	Parent Representative	Elected	Jun 2025
Karah Pickering	Parent Representative	Elected	Jun 2025
Andrew Mardon	Parent Representative	Elected	Jun 2025
Dania Woods	Staff Representative	Co-opted	Jun 2025

Dargaville Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$6,285 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Dargaville Primary School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Dargaville Primary School
Portland Street
DARGAVILLE

Adelle Wilson
BDO Northland
PO Box 448
WHANGAREI 0110

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

General representations

To the best of our knowledge and belief:

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

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

Representations for the financial statements

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

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Representations about the provision of information

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

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

Going concern basis of accounting

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

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

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

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

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

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.

- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

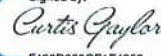
The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:

 3C9AA5BF6929030A

 Presiding Member

Signed by:

 F108D080CF1F4952

 Principal

30 May 2024

 Date

Uncorrected Misstatements

9115	Accounts Receivable	16,850.81	
179	Other MoE Grants (Non-Cash)		16,850.81
	Being the PSPA Backpay		
9328	Grants in Advance - Ministry of Education	8,350.70	
179	Other MoE Grants (Non-Cash)		8,350.70
	Being PSPA top up funding received in advance		



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NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF DARGAVILLE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Dargaville Primary School (the School). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, 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 20, 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.

Our audit was completed on 30 May 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.

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities

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 arise from section 134 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 are responsible for the other information. The other information obtained at the date of our report is the Members of the Board, Kiwisport Statement, the Statement of Compliance with Employment Policy, report on how the school has given effect to Te Tiriti o Waitangi, Statement of Variance and evaluation of the Schools Student Progress and achievement 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand



Dargaville Primary School

Mō te katoa - Each for all

How have we given effect to Tiriti o te Waitangi?

We have given priority to providing our kids with experiences involving tikanga, kaupapa and te reo Maori.

- Formal whakatau to welcome new tamariki
- Consistent timatanga - Karakia, waiata & pepeha
- Te reo Māori lessons
- Bi-lingual signage throughout the school
- Māori representation on our BOT
- Participating in the Relationships First PLD
- Junior and senior kapa haka
- Building connections with local iwi and hapu - Ngatiwhatua, Te Roroa, Te Uri o Hau
- Achievement and attendance reports created specifically for our tamarki Māori.



**Dargaville
Primary School**
Mō te katoa - Each for all

2023

End of Year Achievement Statement of Variance

Introduction

Overall Teacher Judgements (OTJs) are made twice a year by teachers at all levels. In Year 1-6 they are made at a mid-year point and then again at the end of the year.

No single source of information can accurately summarise a learner's achievement or progress. A range of approaches is necessary in order to compile a comprehensive picture of the areas of progress, areas requiring attention, and what a learner's progress looks like. An OTJ draws on and applies the evidence gathered up to a particular point in time in order to make a judgement about a learner's progress and achievement.

Evidence may be gathered through the following three ways:

- Conversing with the learner to find out what they know, understand and can do.
- Observing the process a learner uses.
- Gathering results from formal assessments, including standardised tools.

The results of End-of-Year OTJs give an indication of progress towards our annual school goals and also highlight curriculum areas and cohorts that require future focus and resources. End-of-Year OTJs provide very pertinent information as this informs us how we, as a school, are tracking and what, if necessary, we need to change and adapt for the following year. Please note that this report compares our school's End-of-Year data over the last 3 years. The results of the End-of-Year OTJs let us know how much children have progressed, where they are in relation to their curriculum levels, areas that require future focus and resources and progress towards our annual school goals.

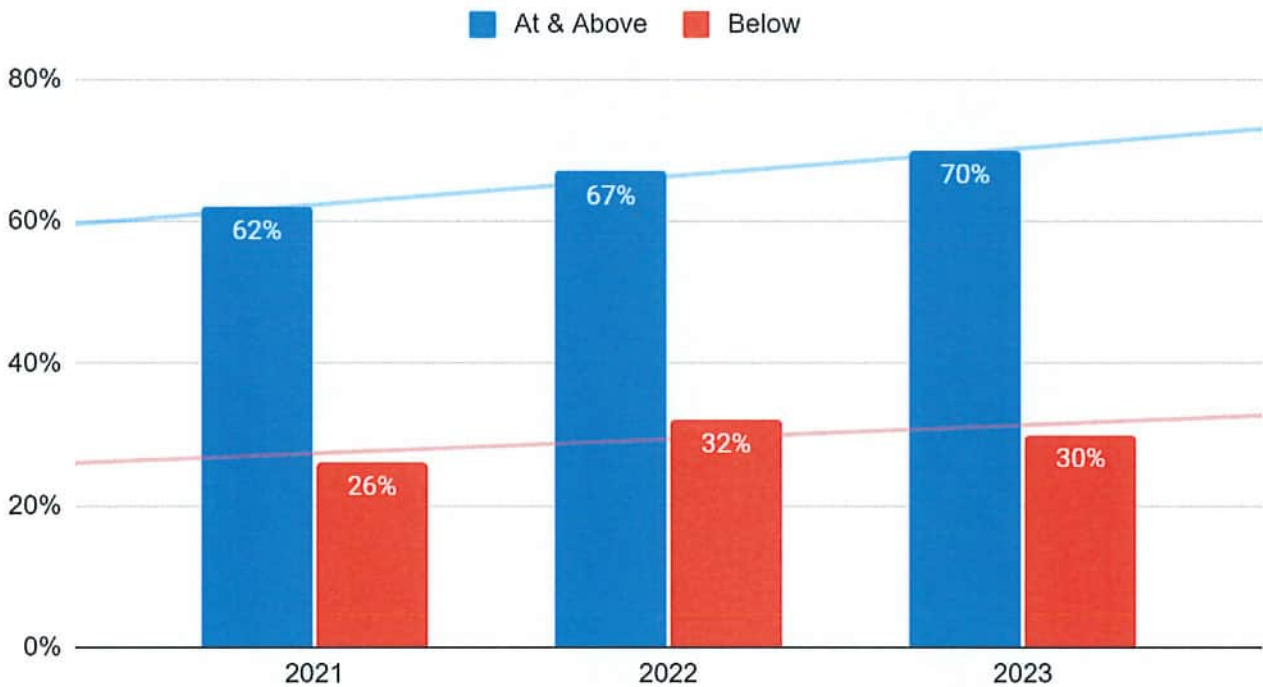
It is extremely important to remember that this data does not actually measure how much improvement or progress our learners are making, and to me, that is actually the most important. EG, A Year 3 learner may have progressed 3 levels within a term, but this cold data will not show this, it will only show him/her as not yet meeting the level. It is important that we remain focused on what is really important, and that is effort, progress and the willingness to make mistakes in order to grow and improve.

Whole School Data

Whole School Reading

	2021	2022	2023
At & Above	62%	67%	70%
Below	26%	32%	30%

Whole School Reading Data



Analysis

- Students **reading above** expected level - 17% above in 2021, 23% above in 2022, 26% above in 2023
 - A higher number of our students are **reading above** the expected level compared to the previous two years. This has increased each year over the past 3 years.
- There has been a positive increase over the past 3 years, with more of our students **reading at and above** the expected level each year

Mid Year Comparison

- 4% positive shift in EOY Data with more students now **reading at & above**

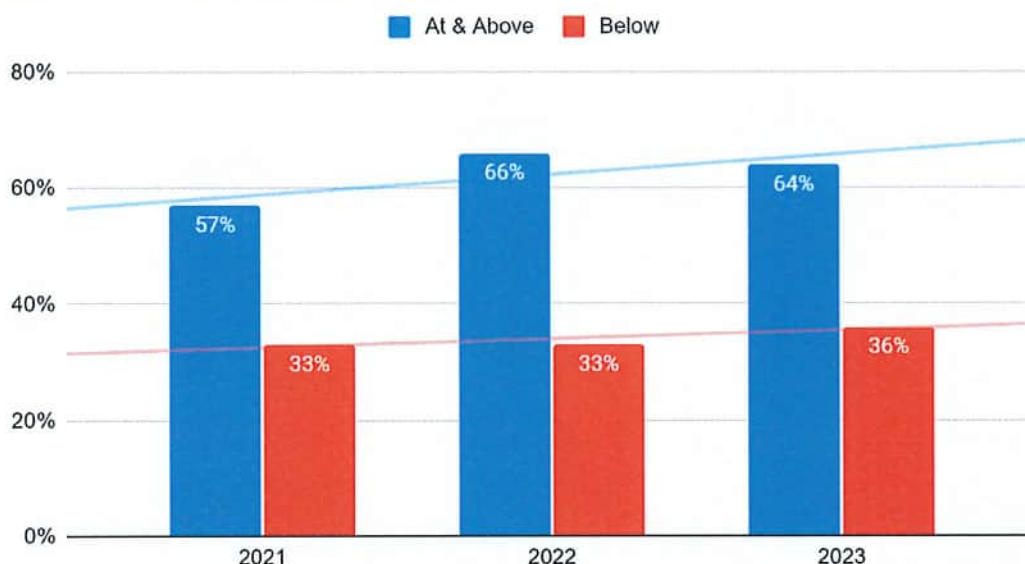
	2023 Mid Year Data	2023 EOY Data
At & Above	66%	70%
Below	34%	30%

***Data for 2021 & 2022 do not add to 100% as 'Students Not Assessed' were accounted for in these two years (ORRS students)*

Whole School Writing

	2021	2022	2023
At & Above	57%	66%	64%
Below	33%	33%	36%

Whole School Writing Data



Analysis

- Students **writing above** expected level - 3% above in 2021, 6% above in 2022, 8% in 2023
 - A higher number of our students are **writing above** the expected level compared to the previous two years. This has increased each year over the past 3 years.
- Data over the past 3 years has stayed relatively steady, with a slight 2% drop in students **writing at & above** this year

Mid Year Comparison

- Mid year achievement levels in writing has stayed consistent as the year has progressed

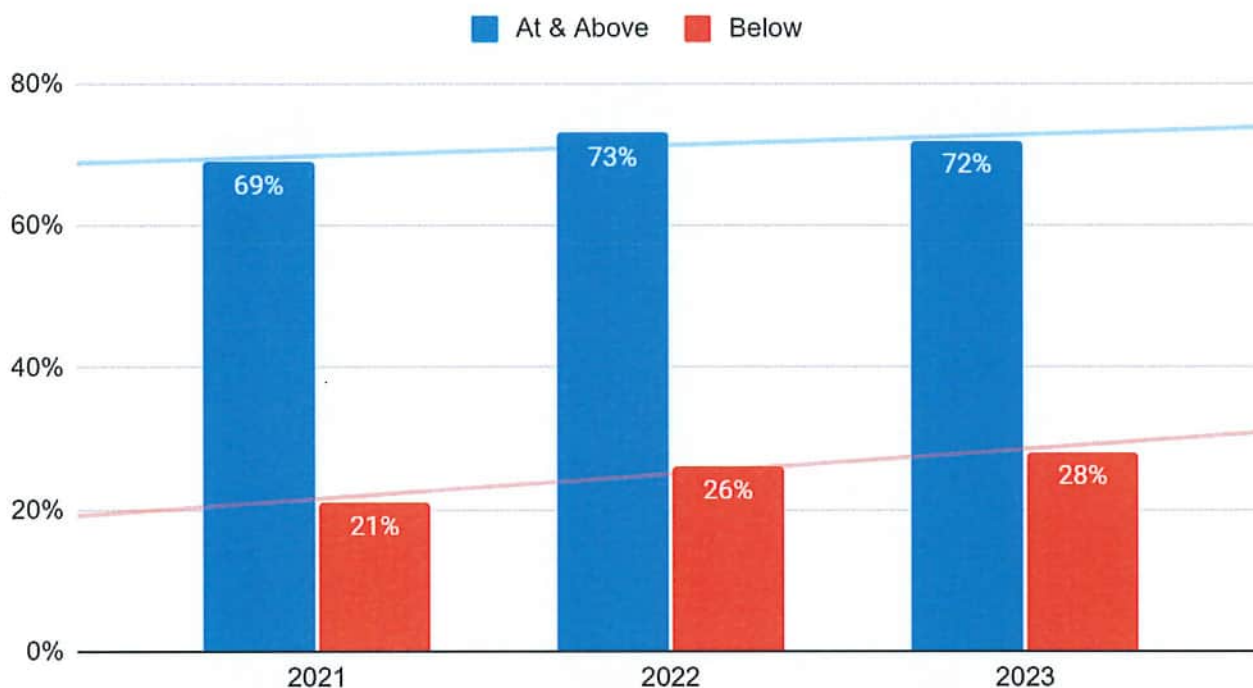
	2023 Mid Year Data	2023 EOY Data
At & Above	64%	64%
Below	3%	36%

***Data for 2021 & 2022 do not add to 100% as 'Students Not Assessed' were accounted for in these two years (ORRS students)*

Whole School Maths

	2021	2022	2023
At & Above	69%	73%	72%
Below	21%	26%	28%

Whole School Maths Data



Analysis

- Students working **above** expected level in **maths** - 14% above in 2021, 14% above in 2022, 17% in 2023
 - The number of our students achieving **above** the expected level in **maths** has grown by 3%
- Data over the past 3 years has stayed relatively steady, with a slight % drop in students achieving **at & above** in maths this year
- The number of students achieving **below** the expected level in **maths** has increased ever so slightly each year over the past 3 years.

Mid Year Comparison

- Mid year achievement levels in maths has stayed consistent as the year has progressed, with just a 1% drop

	2023 Mid Year Data	2023 EOY Data
At & Above	73%	72%
Below	27%	28%

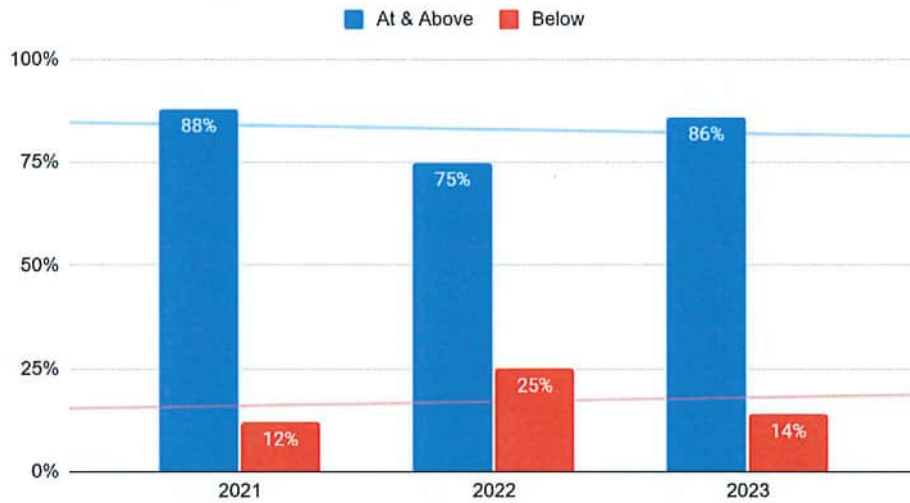
***Data for 2021 & 2022 do not add to 100% as 'Students Not Assessed' were accounted for in these two years (ORRS students)*

Year Level Cohort Data

Year 6 Reading

	2021 (Year 4)	2022 (Year 5)	2023 (Year 6)
At & Above	88%	75%	86%
Below	12%	25%	14%

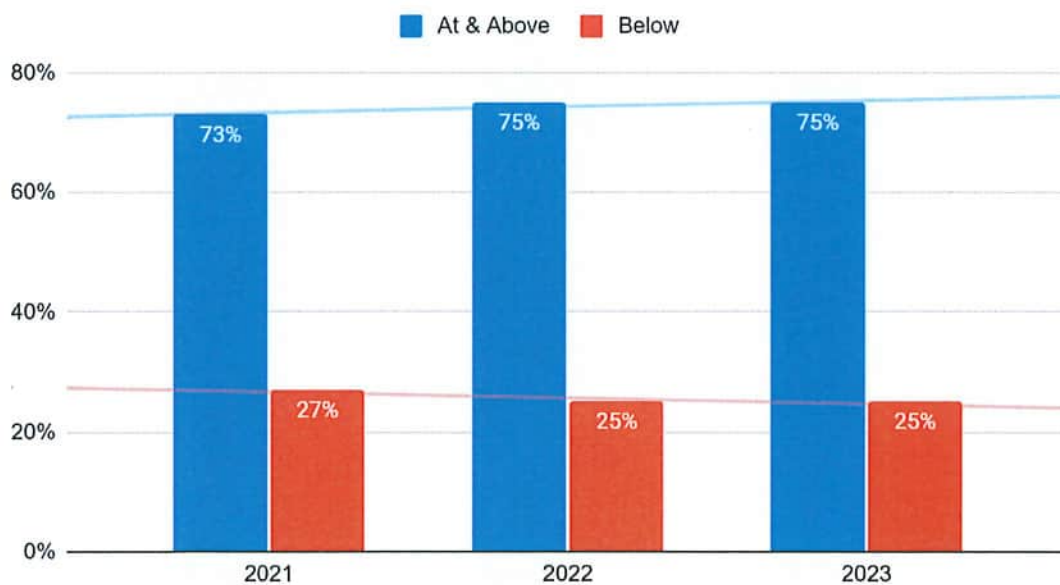
Year 6 Reading Data



Year 5 Reading

	2021 (Year 3)	2022 (Year 4)	2023 (Year 5)
At & Above	73%	75%	75%
Below	27%	25%	25%

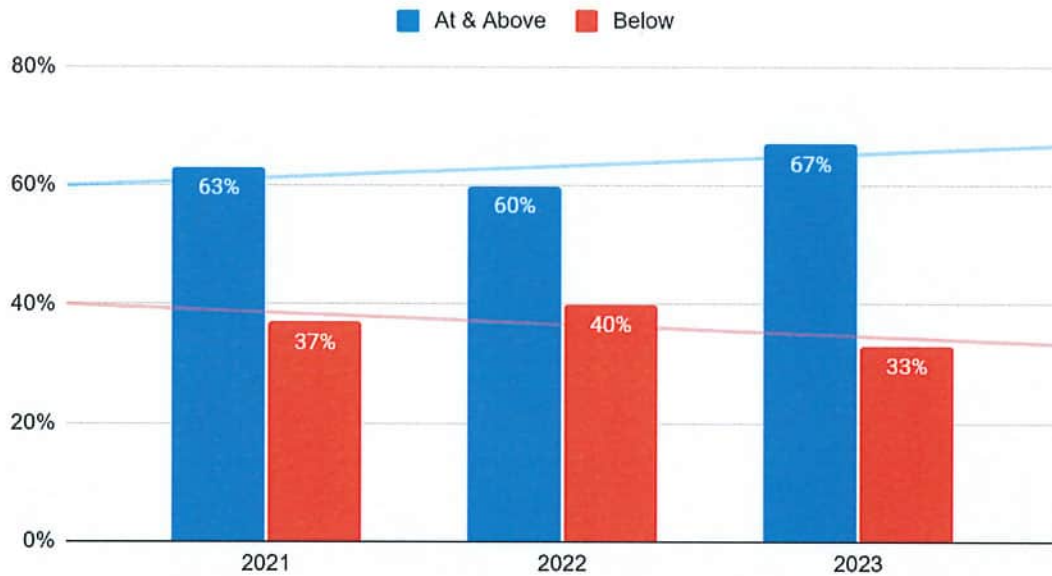
Year 5 Reading Data



Year 6 Writing

	2021 (Year 4)	2022 (Year 5)	2023 (Year 6)
At & Above	63%	60%	67%
Below	37%	40%	33%

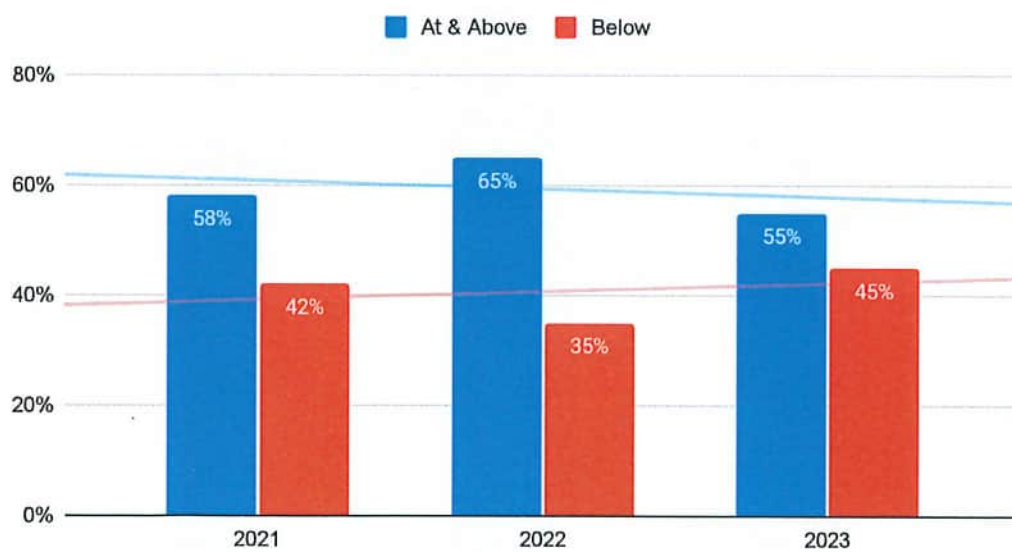
Year 6 Writing Data



Year 5 Writing

	2021 (Year 3)	2022 (Year 4)	2023 (Year 5)
At & Above	58%	65%	55%
Below	42%	35%	45%

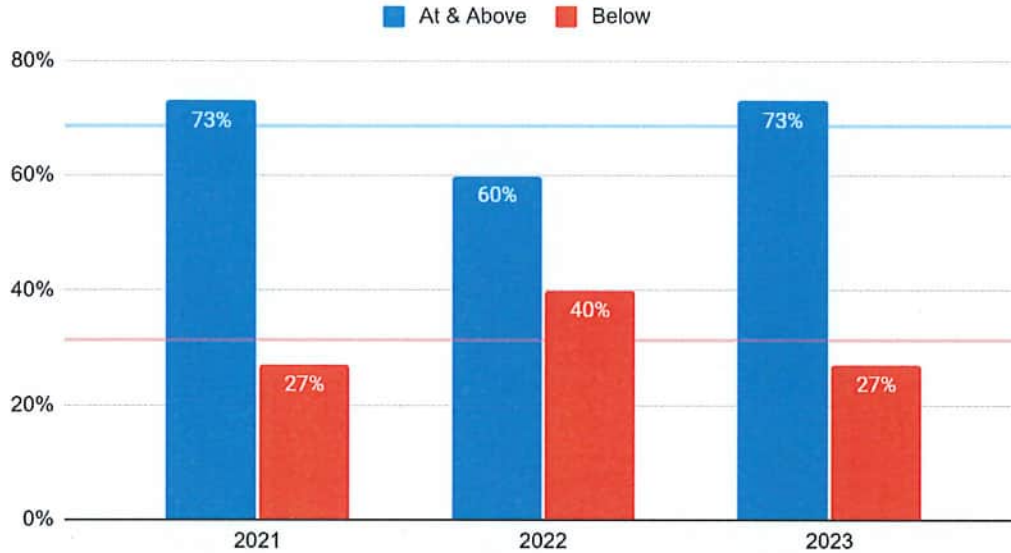
Year 5 Writing Data



Year 6 Maths

	2021 (Year 4)	2022 (Year 5)	2023 (Year 6)
At & Above	73%	60%	73%
Below	27%	40%	27%

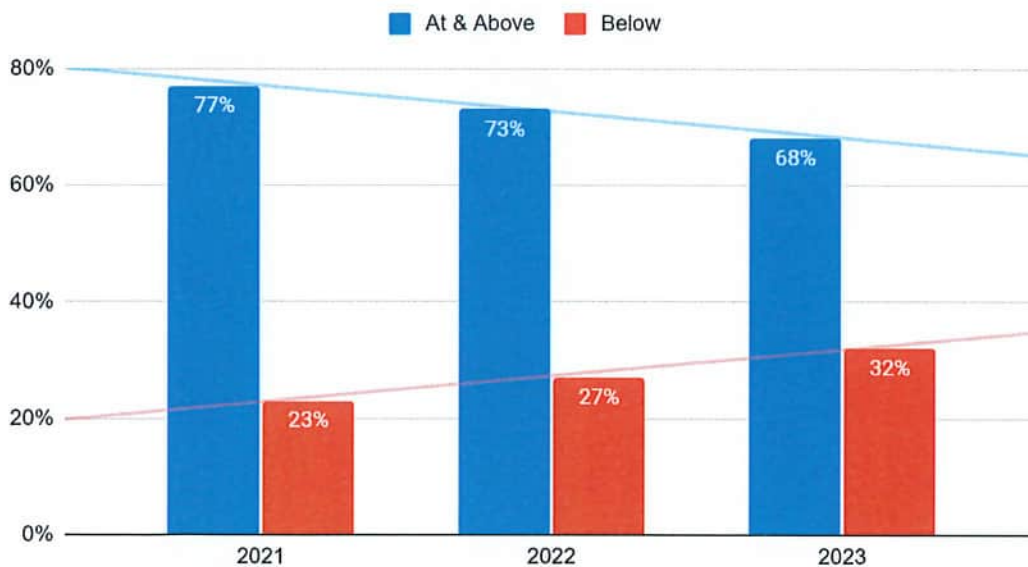
Year 6 Maths Data



Year 5 Maths

	2021 (Year 3)	2022 (Year 4)	2023 (Year 5)
At & Above	77%	73%	68%
Below	23%	27%	32%

Year 5 Maths Data



Year 5 & 6 Cohort Analysis

Year 6 Cohort

- Percentage of students **above** in **Reading** - 23% in 2021, 27% in 2022, 30% in 2023
 - Increased over the past three years
- Percentage of students **above** in **Writing** - 0% in 2021, 2% in 2022, 11% in 2023
 - Increased over the past three years
- Percentage of students **above** in **Maths** - 25% in 2021, 8% in 2022, 13% in 2023
 - Increased over the past two years
- In **Reading**, we have achieved our school goal of more than 80% of these students reading **at & above** expected level
- For this cohort, as they moved syndicates, the data shows a drop in achievement in **reading**. However by the end of their second year in the 5-6 syndicate, their achievement for **at & above** matches where they were in Year 4.
- For this cohort, as they moved syndicates, the data shows a very slight drop in achievement in **writing**. However by the end of their second year in the 5-6 syndicate, their achievement for **at & above** surpasses where they were in Year 4.
- For this cohort, as they moved syndicates, the data shows a drop in achievement in **maths**. However by the end of their second year in the 5-6 syndicate, their achievement for **at & above** matches where they were in Year 4.

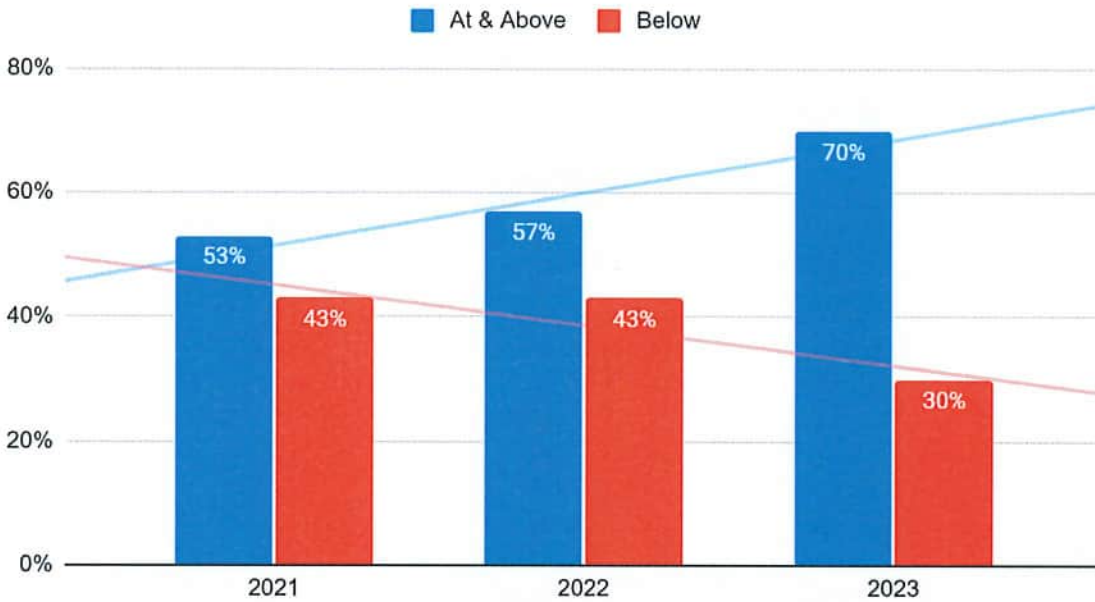
Year 5 Cohort

- Percentage of students **above** in **Reading** - 31% in 2021, 34% in 2022, 10% in 2023
 - Decreased by 24% from last year
- Percentage of students **above** in **Writing** - 6% in 2021, 8% in 2022, 8% in 2023
 - Steady over the last 3 years
- Percentage of students **above** in **Maths** - 19% in 2021, 29% in 2022, 8% in 2023
 - Decreased by 21% from last year
- The **reading** data has remained steady over the past 3 years, and matches exactly with the data from last year. The **reading** data has not been affected as this cohort moved between syndicates
- As this cohort has moved syndicates, there has been a 10% decrease in the number of students **writing at & above** the expected level
- There has been a slight downward trend in the **maths** achievement for this cohort over the past 3 years.

Year 4 Reading

	2021 (Year 2)	2022 (Year 3)	2023 (Year 4)
At & Above	53%	57%	70%
Below	43%	43%	30%

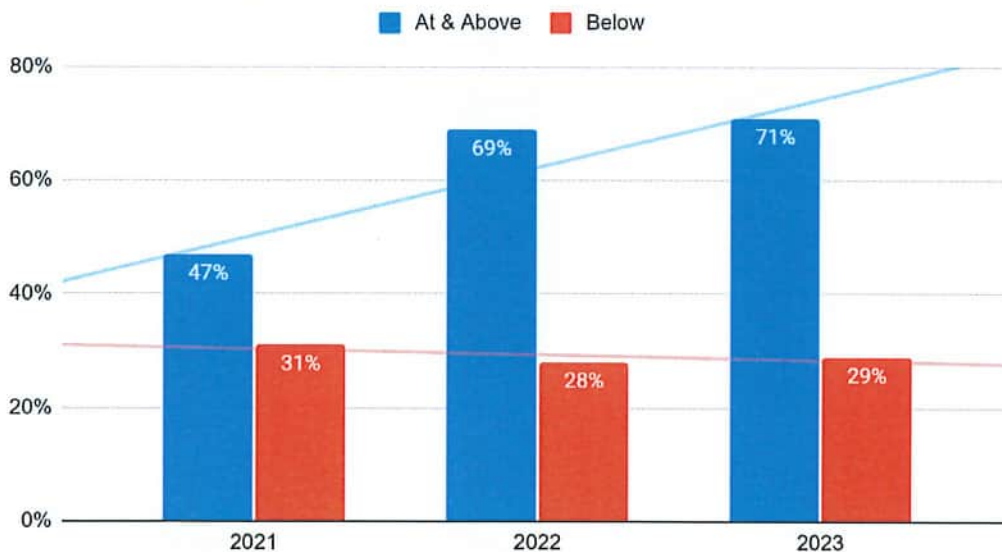
Year 4 Reading Data



Year 3 Reading

	2021 (Year 1)	2022 (Year 2)	2023 (Year 3)
At & Above	47%	69%	71%
Below	31%	28%	29%

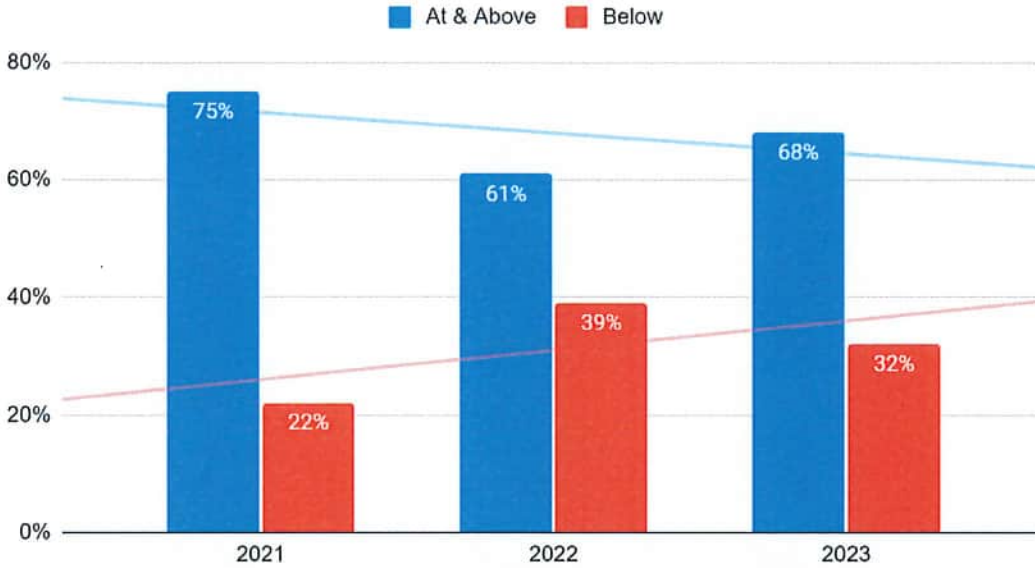
Year 3 Reading Data



Year 4 Writing

	2021 (Year 2)	2022 (Year 3)	2023 (Year 4)
At & Above	75%	61%	68%
Below	22%	39%	32%

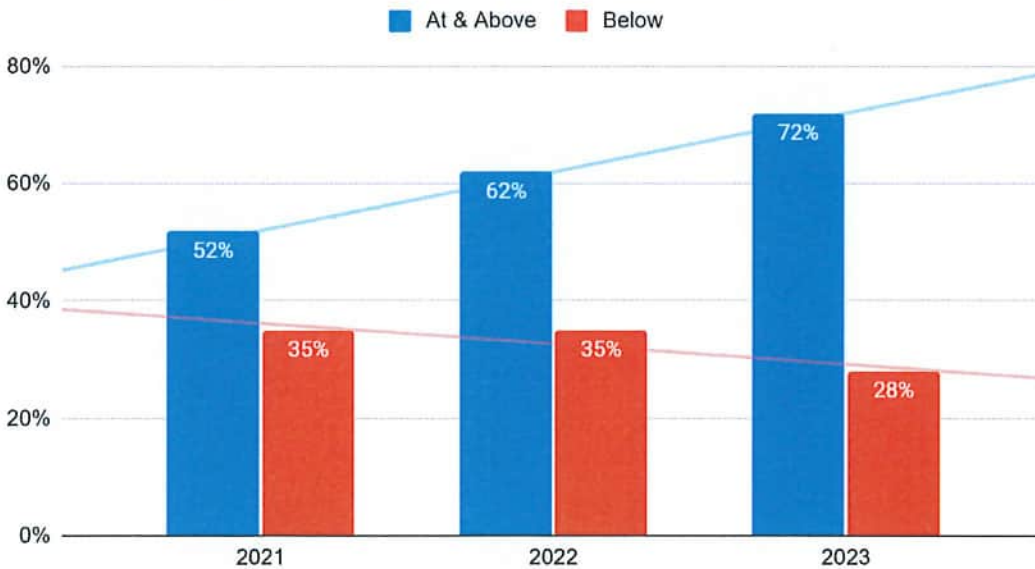
Year 4 Writing Data



Year 3 Writing

	2021 (Year 1)	2022 (Year 2)	2023 (Year 3)
At & Above	52%	62%	72%
Below	35%	35%	28%

Year 3 Writing Data

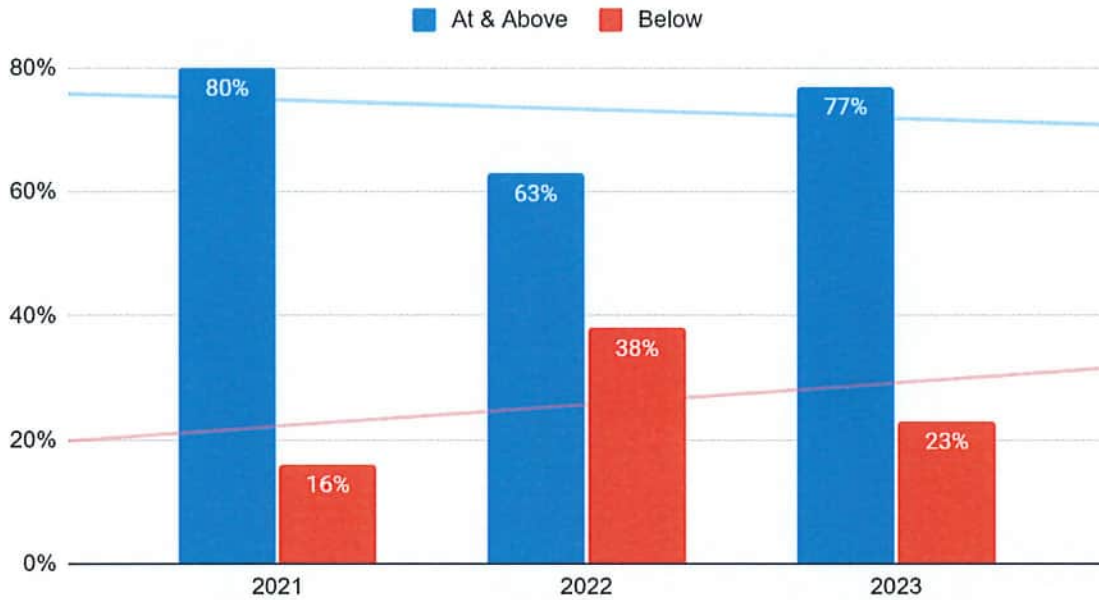


Year 4 Maths

	2021	2022	2023
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	(Year 2)	(Year 3)	(Year 4)
At & Above	80%	63%	77%
Below	16%	38%	23%

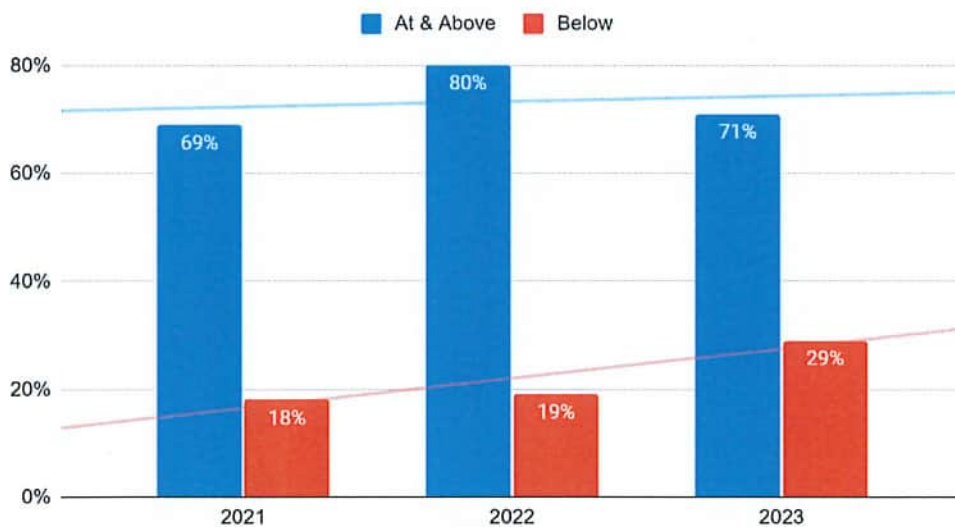
Year 4 Maths Data



Year 3 Maths

	2021 (Year 1)	2022 (Year 2)	2023 (Year 3)
At & Above	69%	80%	71%
Below	18%	19%	29%

Year 3 Maths Data



Year 3 & 4 Cohort Analysis

Year 4 Cohort

- Percentage of students **above** in **Reading** - 22% in 2021, 18% in 2022, 37% in 2023
 - Significant increase compared to last year
- Percentage of students **above** in **Writing** - 6% in 2021, 5% in 2022, 9% in 2023
 - Increased over the past three years
- Percentage of students **above** in **Maths** - 22% in 2021, 16% in 2022, 30% in 2023
 - Significant increase compared to last year
- There has been an upward trend in those **reading at & above** expected level over the past 3 years for this cohort
- More of this cohort are now **writing at & above** the expected level compared to last year
- 14% more of this cohort are now achieving **at & above** in **maths** compared to last year.

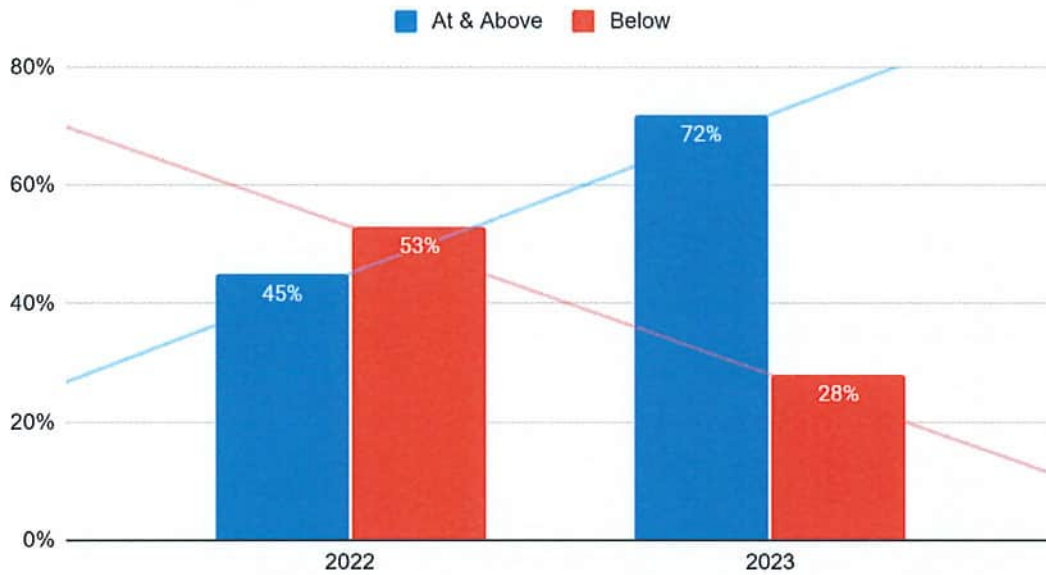
Year 3 Cohort

- Percentage of students **above** in **Reading** - 0% in 2021, 27% in 2022, 28% in 2023
 - Increased over the past three years
- Percentage of students **above** in **Writing** - 2% in 2021, 11% in 2022, 3% in 2023
 - Number **above** has decreased compared to last year
- Percentage of students **above** in **Maths** - 3% in 2021, 15% in 2022, 17% in 2023
 - Increased over the past three years
- There has been an upward trend in those **reading at & above** expected level over the past 3 years for this cohort
- There has been an upward trend of 10% each year in those **writing at & above** expected level over the past 3 years for this cohort
- The **maths** data has remained relatively steady over the last 3 years, with a slight drop by 9% this year
 - This is the only subject to have been affected by the syndicate change

Year 2 Reading

	2022 (Year 1)	2023 (Year 2)
At & Above	45%	72%
Below	53%	28%

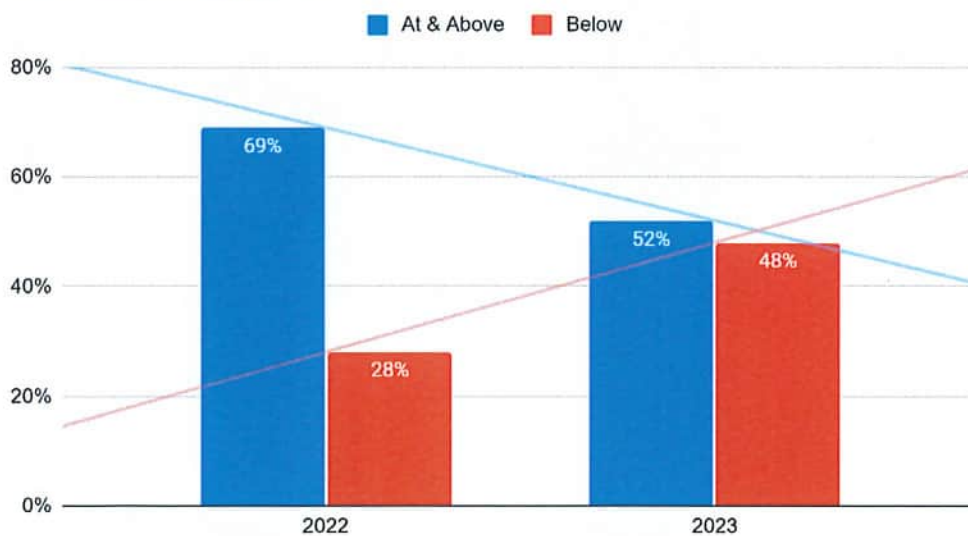
Year 2 Reading Data



Year 1 Reading

	2022 (Year 0)	2023 (Year 1)
At & Above	69%	52%
Below	28%	48%

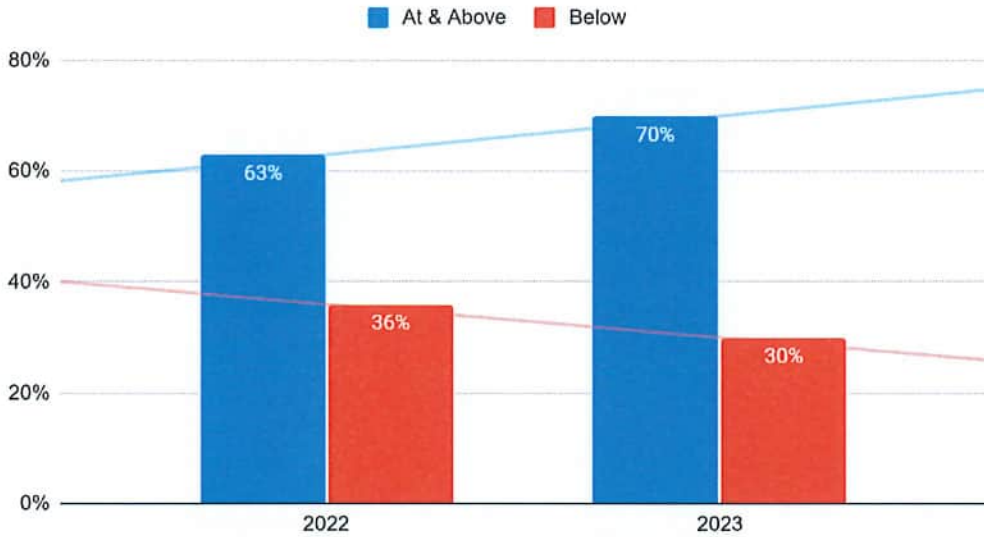
Year 1 Reading Data



Year 2 Writing

	2022 (Year 1)	2023 (Year 2)
At & Above	63%	70%
Below	36%	30%

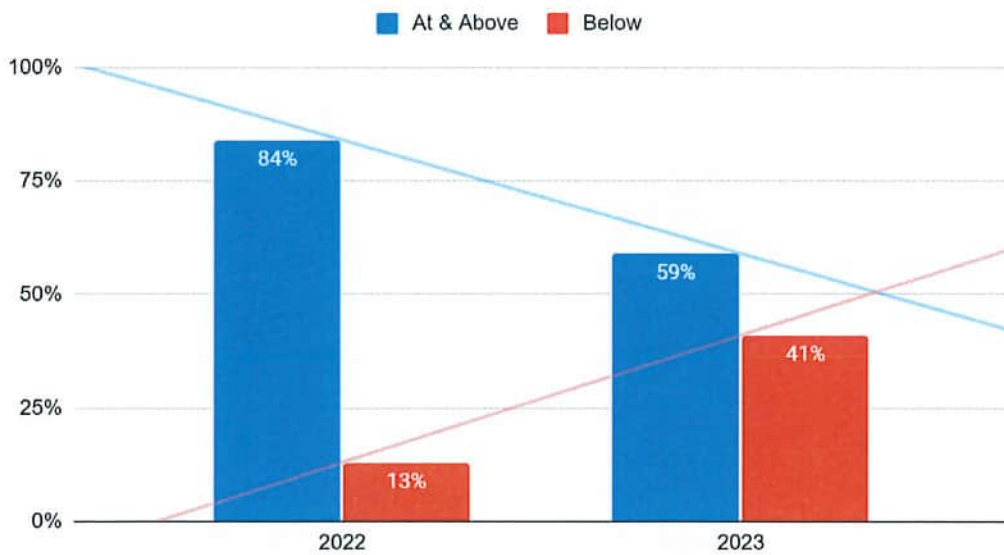
Year 2 Writing Data



Year 1 Writing

	2022 (Year 0)	2023 (Year 1)
At & Above	84%	59%
Below	13%	41%

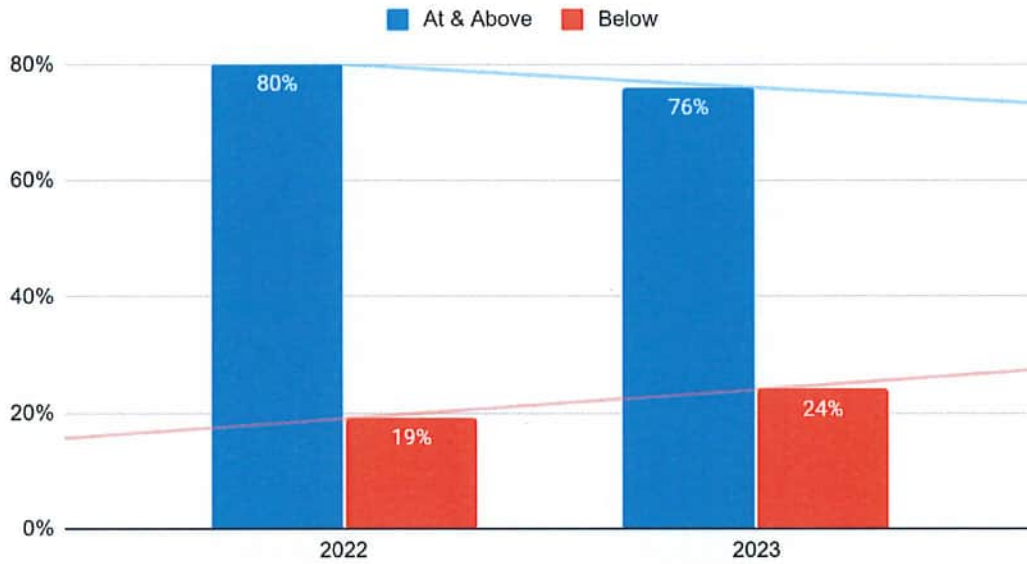
Year 1 Writing Data



Year 2 Maths

	2022 (Year 1)	2023 (Year 2)
At & Above	80%	76%
Below	19%	24%

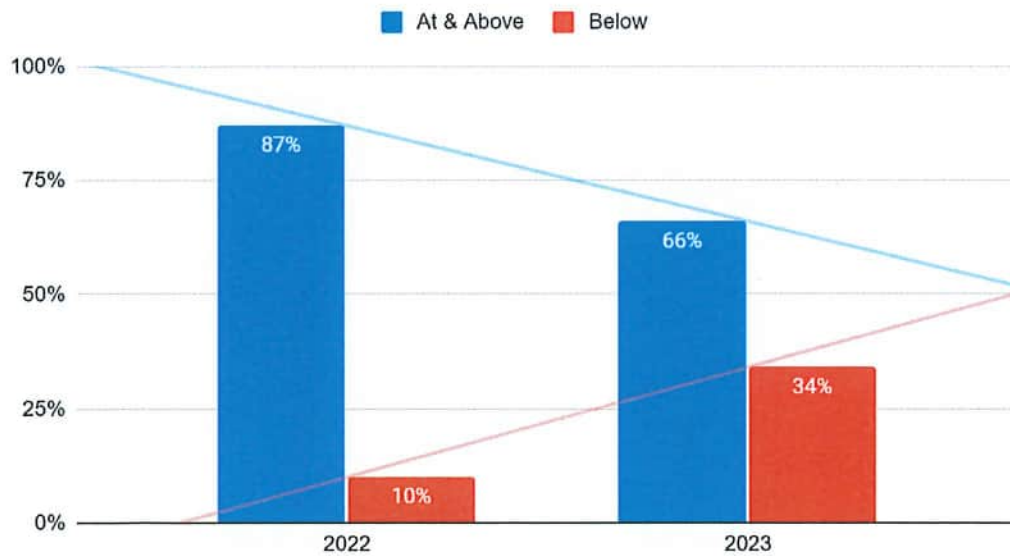
Year 2 Maths Data



Year 1 Maths

	2022 (Year 0)	2023 (Year 1)
At & Above	87%	66%
Below	10%	34%

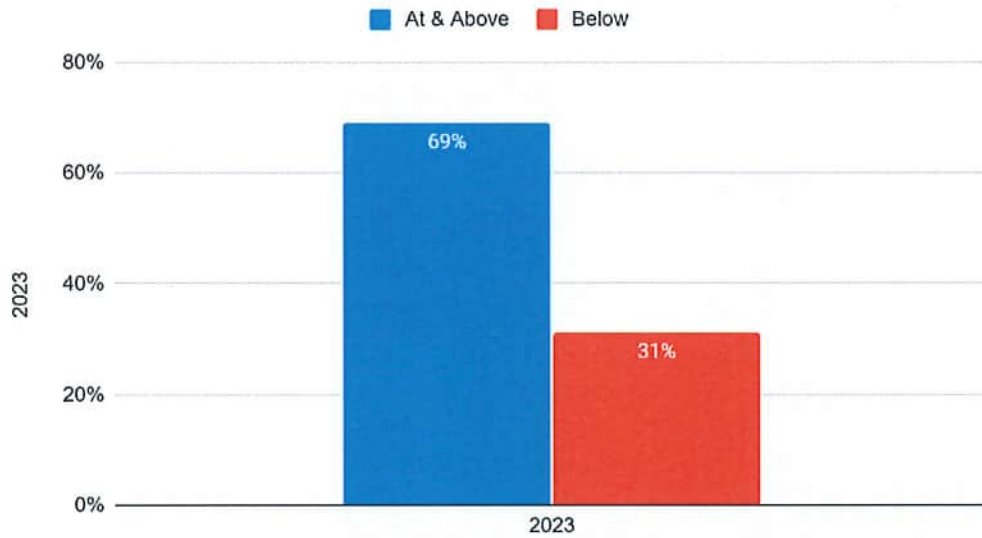
Year 1 Maths Data



Year 0 Reading

	2023 (Year 0)
At & Above	69%
Below	31%

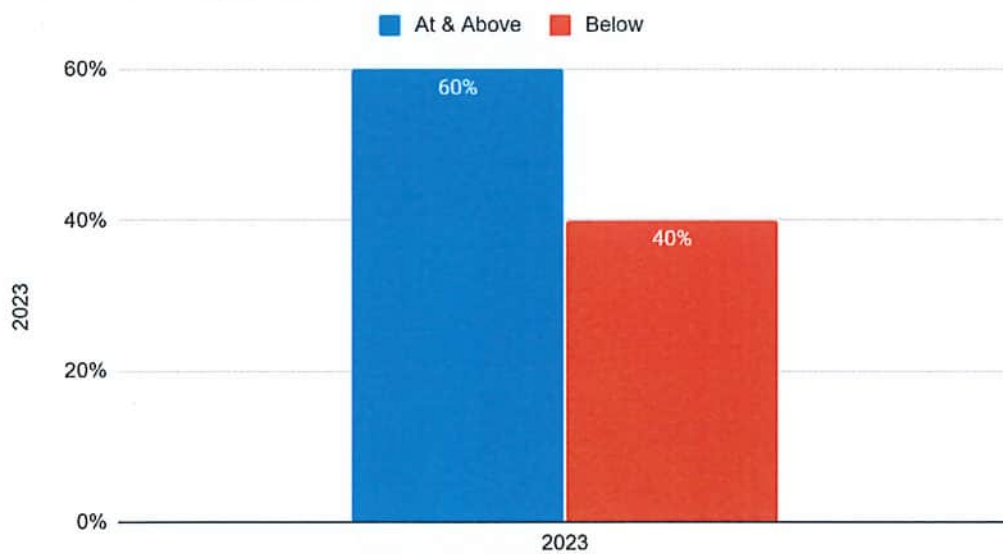
Year 0 Reading Data



Year 0 Writing

	2023 (Year 0)
At & Above	60%
Below	40%

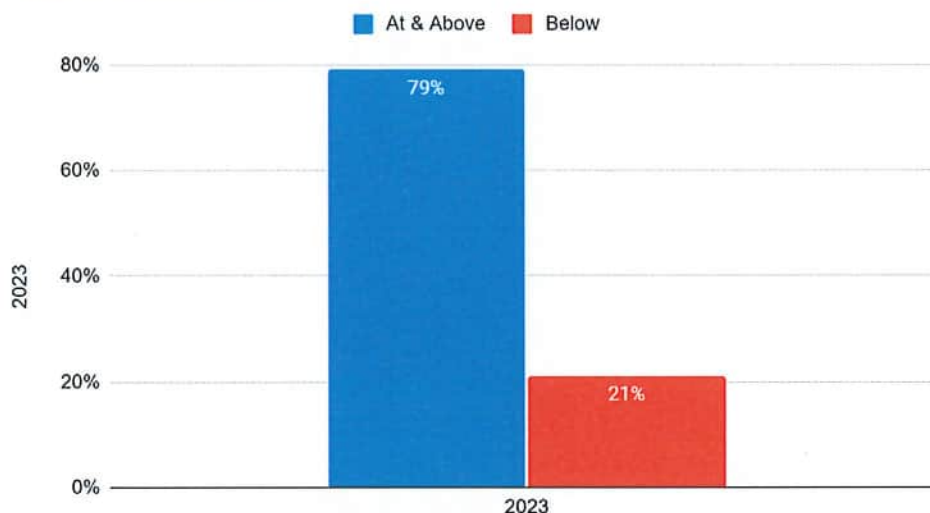
Year 0 Writing Data



Year 0 Maths

	2023 (Year 0)
At & Above	79%
Below	21%

Year 0 Maths Data



Year 0, 1 & 2 Cohort Analysis

Year 2 Cohort

- Percentage of students **above** in **Reading** - 6% in 2022, 38% in 2023
 - Significant increase in the number of students achieving **above** in **reading** this year
- Percentage of students **above** in **Writing** - 0% in 2022, 19% in 2023
 - Significant increase in the number of students achieving **above** in **writing** this year
- Percentage of students **above** in **Maths** - 3% in 2022, 36% in 2023
 - Significant increase in the number of students achieving **above** in **maths** this year
- Upward trend in **reading**, with 27% more of this cohort now **reading above** the expected level
- Upward trend in **writing**, with 7% more of this cohort now **writing above** the expected level
- The **maths** data has remained pretty steady for this cohort, with a slight downward shift of 4%

Year 1 Cohort

- Percentage of students **above** in **Reading** - 0% in 2022, 0% in 2023
- Percentage of students **above** in **Writing** - 0% in 2022, 0% in 2023
- Percentage of students **above** in **Maths** - 3% in 2022, 2% in 2023
- All three subjects show a significant downward trend between Year 1 and Year 2. However, many of the students will not be included in the Year 0 data as they have started school as a Year 1 this year
- Also to note, the Year 0-1 classes have a huge focus on Ready for Learning teaching now, rather than reading, writing and maths teaching.

Year 0 Cohort

- Percentage of students **above** in **Reading** - 0% in 2023
- Percentage of students **above** in **Writing** - 0% in 2023
- Percentage of students **above** in **Maths** - 2% in 2023

STAR Stanine Data

	Critical Score	Typical Score	High Score	% of Typical -High	Moved up stanine/s	Same stanine	Moved back stanine/s	Only 1x test
Room 7	0	6	6	100%	12	0	0	0
Room 8	0	5	7	100%	12	0	0	0
Room 9	2	12	12	92%	23	0	0	3
Room 10	2	12	12	92%	20	2	0	4
Room 11	7	10	9	73%	17	2	0	7
Room 12	1	12	12	96%	15	5	1	5
Room 13	3	11	9	87%	17	6	0	0
Room 14	0	12	12	100%	9	4	0	13
Room 15	1	12	7	95%	17	2	1	0
Room 16	8	11	2	62%	12	5	1	4
Room 17	4	12	8	80%	18	4	3	0

Analysis

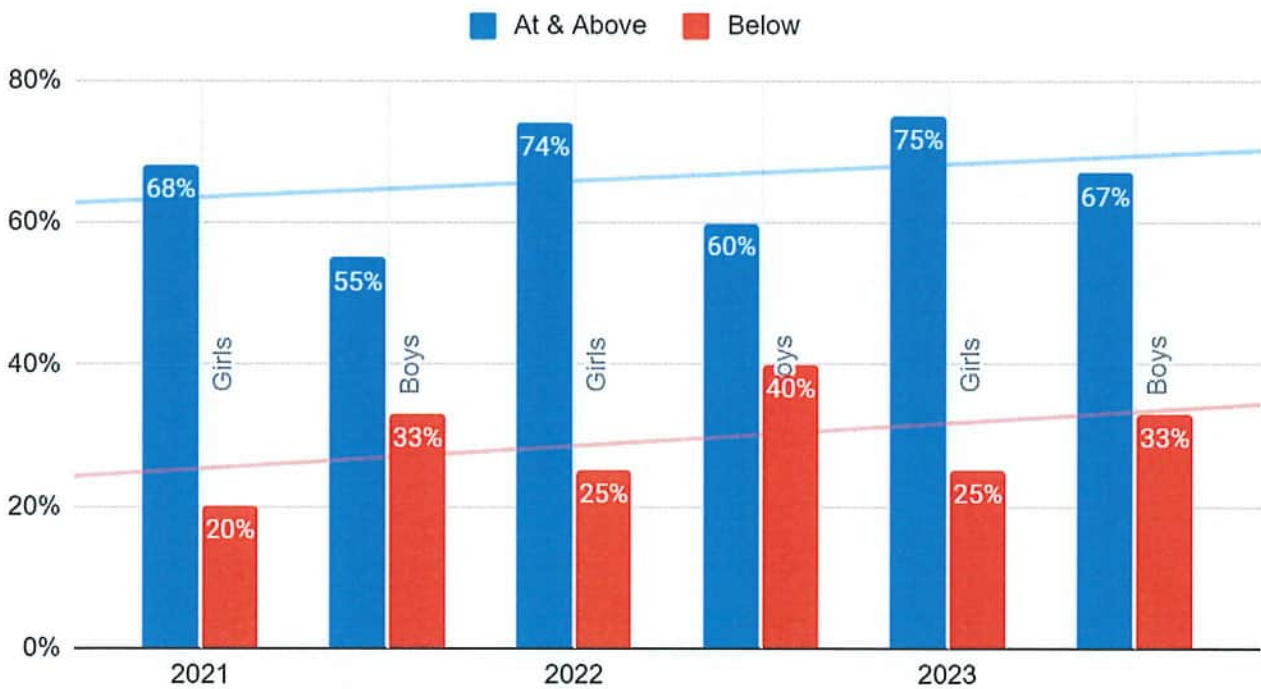
- This assessment is the STAR Reading Test. It is a standardised assessment tool that is designed to supplement the assessments that teachers make about their students' progress and achievement in reading.
- Our school has a very low number of students in the critical range for this assessment.
- The majority of our students in all classes moved up stanine/s compared to the beginning of the year.

Gender Data

Reading by Gender

	2021		2022		2023	
	Girls	Boys	Girls	Boys	Girls	Boys
At & Above	68%	55%	74%	60%	75%	67%
Below	20%	33%	25%	40%	25%	33%

Reading by Gender Data



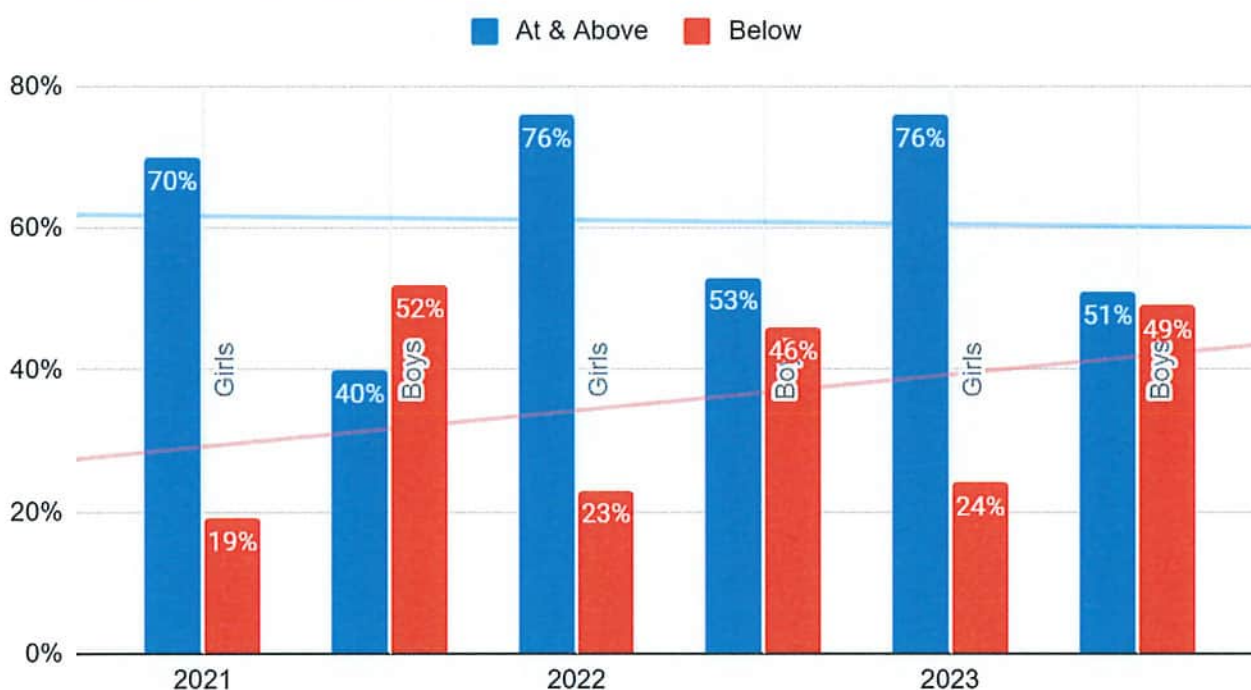
Analysis

- Percentage of students above - 20% of girls and 13% of boys in 2021, 24% of girls and 20% of boys in 2022, 32% of girls and 19% of boys in 2023
 - Percentage of girls increased each year over the past 3 years
- There has been an upward trend in the achievement in **reading** for both genders over the past 3 years
- Each year, girls have performed better than boys in reading, with a higher percentage of girls working **at & above** in **reading**.
- The gap in the **reading** data between the genders has become smaller since last year

Writing by Gender

	2021		2022		2023	
	Girls	Boys	Girls	Boys	Girls	Boys
At & Above	70%	40%	76%	53%	76%	51%
Below	19%	52%	23%	46%	24%	49%

Writing by Gender Data



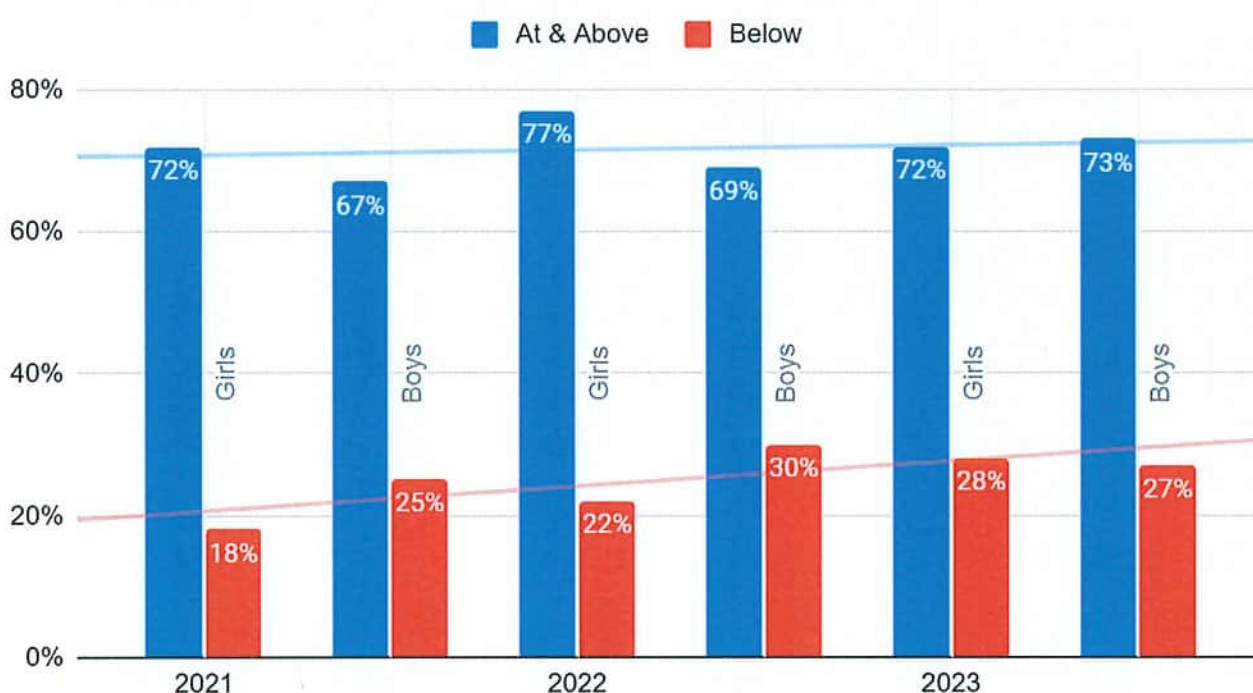
Analysis

- Percentage of students above - 5% of girls and 1% of boys in 2021, 8% of girls and 3% of boys in 2022, 11% of girls and 5% of boys in 2023
 - Percentage has increased each year over the past 3 years for both genders
- Each year, girls have performed better than boys in **writing**, with a higher percentage working **at & above** in **writing**.
- Girls achievement in **writing** has remained the same as last year
- Compared to **reading & maths**, the gap between girls and boys is the largest in **writing** for 2022
- Close to half the schools boys are working **below** the expected level in **writing**. This has been consistent over the past 3 years.

Maths by Gender

	2021		2022		2023	
	Girls	Boys	Girls	Boys	Girls	Boys
At & Above	72%	67%	77%	69%	72%	73%
Below	18%	25%	22%	30%	28%	27%

Maths by Gender Data



Analysis

- Percentage of students above - 15% of girls and 12% of boys in 2021, 14% of girls and 14% of boys in 2022, 17% of girls and 17% of boys in 2023
 - Percentage of boys increased each year over the past 3 years
- For the first time over the past 3 years, boys are performing better than girls in **maths**. However there is only a difference of 1%
- Boys are performing better in **maths**, compared to their achievements in **reading & writing**. There has been an upward trend over the past 3 years for **boys** achievement in **maths**
- Girls** achievement in **maths** has decreased slightly compared to last year, and now matches the data from 2021

Ethnicity Data

Reading Ethnicity Data

	2021				2022				2023			
	Above & At		Below		Above & At		Below		Above & At		Below	
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys
NZ Maori	62%	47%	20%	45%	65%	53%	33%	46%	70%	59%	30%	41%
NZ Euro	73%	57%	20%	25%	82%	62%	18%	37%	78%	69%	22%	31%
Pacific Island	67%	83%	33%	17%	71%	86%	29%	14%	83%	86%	17%	14%
Asian	50%	100%	-	-	33%	67%	67%	33%	88%	50%	12%	50%
Other	100%	100%	-	-	100%	100%	-	-	100%	100%	-	-

Reading Totals

	NZ Maori Students		NZ Euro Students		Pacific Island Students		Asian Students		Other Ethnicities			
	21	22	23	21	22	23	21	22	23	21	22	23

At & Above	55%	59%	65%	66%	73%	73%	75%	79%	85%	67%	50%	71%	100%	100%
Below	31%	39%	35%	22%	26%	27%	25%	21%	15%	-	50%	29%	-	-

Analysis

- Percentage of **NZ Maori** students **above** - 9% of girls and 8% of boys in 2021, 15% of girls and 15% of boys in 2022, 24% of girls and 19% of boys in 2023
 - Percentage has increased each year over the past 3 years for both genders
- Percentage of **NZ Euro** students **above** - 25% of girls and 17% of boys in 2021, 31% of girls and 23% of boys in 2022, 38% of girls and 18% of boys in 2023
 - Percentage of girls increased each year over the past 3 years
- Percentage of **Pacific Island** students **above** - 33% of girls and 33% of boys in 2021, 29% of girls and 29% of boys in 2022, 33% of girls and 29% of boys in 2023
 - Those achieving **above** has remained steady for both genders over the past 3 years
- There has been an upward trend over the past 3 years in the number of **Maori boys** and **girls reading at & above** the expected level in reading
- There has been an upward trend over the past 3 years in the number of **NZ Euro boys reading at & above** the expected level. There has been a slight decrease in the number of **NZ Euro girls reading at & above** the expected level
- There has been an upward trend over the past 3 years in the number of **Pacific girls reading at & above** the expected level. There has been a slight decrease in the number of **NZ Euro girls reading at & above** the expected level. The data in **reading** for our **Pacific boys** has remained consistent over the past 3 years.
- **Pacific Island** boys are performing better than girls in **reading**, and have been for the past 3 years.

Writing Ethnicity Data

	2021			2022			2023					
	Above & At		Below	Above & At		Below	Above & At		Below			
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys		
NZ Maori	60%	36%	22%	58%	67%	47%	31%	52%	69%	44%	31%	56%
NZ Euro	78%	42%	16%	45%	84%	59%	16%	40%	81%	55%	19%	45%
Pacific Island	67%	50%	33%	50%	86%	43%	14%	57%	83%	71%	17%	29%
Asian	50%	100%	50%	-	67%	100%	33%	-	88%	50%	12%	50%
Other	100%	-	-	100%	67%	-	33%	100%	100%	50%	-	50%

Writing Totals

	NZ Maori Students		NZ Euro Students		Pacific Island Students		Asian Students		Other Ethnicities	
	21	22	23	22	21	22	23	21	22	23
At & Above	49%	58%	58%	73%	63%	64%	83%	67%	71%	75%

Below	38%	41%	42%	28%	26%	31%	42%	36%	23%	33%	17%	29%	50%	75%	25%
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Analysis

- Percentage of **NZ Maori** students **above** - 3% of girls and 0% of boys in 2021, 4% of girls and 1% of boys in 2022, 9% of girls and 1% of boys in 2023
 - Percentage of **girls** increased each year over the past 3 years. **Boys** achieving **above** has remained steady
- Percentage of **NZ Euro** students **above** - 7% of girls and 2% of boys in 2021, 12% of girls and 3% of boys in 2022, 12% of girls and 8% of boys in 2023
 - Percentage of **boys** increased each year over the past 3 years. **Girls** achieving **above** has remained steady
- Percentage of **Pacific Island** students **above** - 0% of girls and 0% of boys in 2021, 0% of girls and 0% of boys in 2022, 33% of girls and 14% of boys in 2023
 - This year is the first time in the last 3 years that **Pacifica** students, both boys and girls, are **writing above** the expected level
- There has been an upward trend over the past 3 years in the number of **Maori girls writing at & above** the expected level. There has been a slight decrease by 3% of **Maori boys writing at & above** the expected level, with more than ½ our **Maori boys working below** the expected level in **writing**. This has been consistent over the past 3 years.
- There has been a slight decrease in the number of **NZ Euro** girls and boys **writing at & above** the expected level this year
- There has been an upward trend over the past 3 years in the number of **Pacifica boys writing at & above** the expected level.

Maths Ethnicity Data

	2021				2022				2023			
	Above & At		Below		Above & At		Below		Above & At		Below	
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys
NZ Maori	58%	62%	23%	32%	69%	67%	30%	32%	65%	69%	35%	31%
NZ Euro	81%	67%	14%	20%	83%	68%	17%	31%	78%	76%	22%	24%
Pacific Island	83%	67%	17%	33%	71%	71%	29%	29%	67%	71%	33%	29%
Asian	100%	100%	-	-	100%	100%	-	-	75%	67%	25%	33%
Other	100%	100%	-	-	100%	100%	-	-	50%	100%	50%	-

Maths Totals

	NZ Maori Students		NZ Euro Students		Pacific Island Students		Asian Students		Other Ethnicities	
	21	22	23	22	21	22	23	21	22	23
At & Above	60%	68%	67%	78%	75%	71%	69%	100%	100%	75%

Below	27%	31%	33%	17%	21%	23%	25%	29%	31%	-	-	29%	-	25%
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Analysis

- Percentage of NZ Maori students above - 9% of girls and 8% of boys in 2021, 10% of girls and 9% of boys in 2022, 13% of girls and 17% of boys in 2023
 - Percentage has increased each year over the past 3 years for both genders
- Percentage of NZ Euro students above - 17% of girls and 13% of boys in 2021, 17% of girls and 18% of boys in 2022, 21% of girls and 14% of boys in 2023
 - The data for both genders has remained pretty consistent over the past 3 years
- Percentage of Pacific Island students above - 33% of girls and 33% of boys in 2021, 43% of girls and 14% of boys in 2022, 50% of girls and 57% of boys in 2023
 - Percentage has increased each year over the past 3 years for both genders
- There has been an upward trend over the past 3 years in the number of **Maori boys** working **at & above** the expected level in maths. **Girls'** achievement has remained pretty steady over the past 3 years, with a very slight dip this year.
- There has been an upward trend over the past 3 years in the number of **NZ Euro boys** working **at & above** the expected level in writing. **Girls'** achievement has remained pretty steady over the past 3 years, with a very slight dip this year.
- Achievement of **Pacifica boys** in **maths** has remained pretty consistent over the last 3 years. There has been a slight downward trend in the number of girls achieving **at & above** in **maths** over the past 3 years

Class Data

Rm 1 Reading

	2022	2023
At & Above	57%	71%
Below	43%	29%

Rm 1 Writing

	2022	2023
At & Above	62%	77%
Below	38%	13%

Rm 1 Maths

	2022	2023
At & Above	57%	67%
Below	43%	33%

Rm 2 Reading

	2022	2023
At & Above	57%	32%
Below	38%	68%

Rm 2 Writing

	2022	2023
At & Above	57%	73%
Below	38%	27%

Rm 2 Maths

	2022	2023
At & Above	76%	82%

Below	19%	18%
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Rm 3 Reading

	2022	2023
At & Above	57%	62%
Below	43%	38%

Rm 3 Writing

	2022	2023
At & Above	81%	48%
Below	19%	52%

Rm 3 Maths

	2022	2023
At & Above	100%	67%
Below	-	33%

Rm 4 Reading

	2022	2023
At & Above	24%	68%
Below	62%	32%

Rm 4 Writing

	2022	2023
At & Above	67%	47%
Below	19%	53%

Rm 4 Maths

	2022	2023
At & Above	86%	58%
Below	5%	42%

Rm 5 Reading

	2021	2022	2023
At & Above	29%	43%	52%
Below	67%	57%	48%

Rm 5 Writing

	2021	2022	2023
At & Above	38%	39%	60%
Below	57%	61%	40%

Rm 5 Maths

	2021	2022	2023
At & Above	57%	43%	56%
Below	38%	57%	44%

Rm 6 Reading

	2021	2022	2023
At & Above	47%	71%	70%
Below	47%	29%	30%

Rm 6 Writing

	2021	2022	2023
At & Above	53%	38%	65%
Below	33%	62%	35%

Rm 6 Maths

	2021	2022	2023
At & Above	71%	90%	83%
Below	42%	10%	17%

Rm 7 Reading

	2021	2022	2023
At & Above	55%	70%	77%
Below	20%	30%	23%

Rm 7 Writing

	2021	2022	2023
At & Above	55%	74%	85%
Below	25%	26%	15%

Rm 7 Maths

	2021	2022	2023
At & Above	70%	78%	73%
Below	10%	22%	27%

Rm 8 Reading

	2021	2022	2023
At & Above	25%	62%	80%
Below	19%	38%	20%

Rm 8 Writing

	2021	2022	2023
At & Above	38%	76%	68%
Below	38%	24%	32%

Rm 8 Maths

	2021	2022	2023
At & Above	63%	81%	72%

Below	13%	19%	28%
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Rm 9 Reading

	2021	2022	2023
At & Above	76%	69%	69%
Below	24%	31%	31%

Rm 9 Writing

	2021	2022	2023
At & Above	71%	65%	73%
Below	29%	35%	27%

Rm 9 Maths

	2021	2022	2023
At & Above	86%	77%	73%
Below	14%	23%	27%

Rm 10 Reading

	2021	2022	2023
At & Above	67%	69%	77%
Below	33%	31%	23%

Rm 10 Writing

	2021	2022	2023
At & Above	67%	65%	85%
Below	33%	35%	15%

Rm 10 Maths

	2021	2022	2023
At & Above	79%	65%	88%

Below	21%	35%	12%
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Rm 11 Reading

	2021	2022	2023
At & Above	62%	65%	62%
Below	38%	35%	38%

Rm 11 Writing

	2021	2022	2023
At & Above	81%	62%	50%
Below	19%	38%	50%

Rm 11 Maths

	2021	2022	2023
At & Above	81%	69%	62%
Below	19%	31%	38%

Rm 12 Reading

	2021	2022	2023
At & Above	81%	88%	81%
Below	19%	12%	19%

Rm 12 Writing

	2021	2022	2023
At & Above	76%	83%	77%
Below	24%	17%	23%

Rm 12 Maths

	2021	2022	2023
At & Above	91%	83%	88%

Below	9%	17%	12%
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Rm 13 Reading

	2021	2022	2023
At & Above	86%	91%	92%
Below	14%	9%	8%

Rm 13 Writing

	2021	2022	2023
At & Above	67%	83%	75%
Below	33%	17%	25%

Rm 13 Maths

	2021	2022	2023
At & Above	81%	83%	96%
Below	19%	17%	4%

Rm 14 Reading

	2021	2022	2023
At & Above	90%	80%	81%
Below	10%	20%	19%

Rm 14 Writing

	2021	2022	2023
At & Above	65%	68%	62%
Below	35%	32%	38%

Rm 14 Maths

	2021	2022	2023
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At & Above	70%	68%	72%
Below	30%	32%	28%

Rm 15 Reading

	2021	2022	2023
At & Above	74%	68%	79%
Below	26%	32%	21%

Rm 15 Writing

	2021	2022	2023
At & Above	42%	55%	54%
Below	53%	45%	46%

Rm 15 Maths

	2021	2022	2023
At & Above	58%	59%	75%
Below	41%	41%	25%

Rm 16 Reading

	2021	2022	2023
At & Above	90%	83%	67%
Below	10%	17%	33%

Rm 16 Writing

	2021	2022	2023
At & Above	65%	70%	50%
Below	35%	30%	50%

Rm 16 Maths

	2021	2022	2023
At & Above	75%	78%	54%
Below	25%	22%	46%

Rm 17 Reading

	2021	2022	2023
At & Above	81%	74%	84%
Below	29%	26%	16%

Rm 17 Writing

	2021	2022	2023
At & Above	62%	61%	64%
Below	38%	39%	36%

Rm 17 Maths

	2021	2022	2023
At & Above	71%	48%	60%
Below	29%	52%	40%

Rm 18 Reading

	2022	2023
At & Above	74%	62%
Below	26%	38%

Rm 18 Writing

	2022	2023
At & Above	84%	48%
Below	16%	52%

Rm 18 Maths

	2022	2023
At & Above	89%	81%
Below	11%	19%