

CHAUCER SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1243

Principal: Michael Fletcher

School Address: Chaucer Place, Blockhouse Bay, Auckland

School Postal Address: Chaucer Place, Blockhouse Bay, Auckland 0600

School Phone: 09 626 6699

School Email: <mailto:kgriffin@chaucer.school.nz>

Accountant / Service Provider: Edtech Financial Services Ltd

Members of the Board:

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

CHAUCER SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Chaucer School

Statement of Responsibility

For the year ended 31 December 2024

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

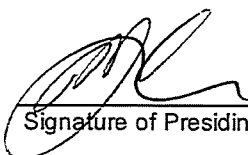
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

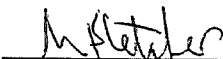
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Philip Sneddon
Full Name of Presiding Member

MICHAEL FLETCHER
Full Name of Principal


Signature of Presiding Member


Signature of Principal

19/6/2025
Date:

19-6-25
Date:

Chaucer School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		614,689	614,690	616,147
Total comprehensive revenue and expense for the year		(100,834)	(23,156)	(13,835)
Contribution - Furniture and Equipment Grant		-	-	12,377
Equity at 31 December		513,855	591,534	614,689
Accumulated comprehensive revenue and expense		513,855	591,534	614,689
Equity at 31 December		513,855	591,534	614,689

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Chaucer School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	2,520,465	1,591,835	2,389,744
Locally Raised Funds	3	73,568	31,039	200,191
Interest		9,047	10,000	18,269
Total Revenue		2,603,080	1,632,874	2,608,204
Expense				
Locally Raised Funds	3	36,059	8,000	47,824
Learning Resources	4	1,632,379	1,329,103	1,638,078
Administration	5	208,223	175,260	183,645
Interest		559	1,067	1,517
Property	6	826,683	142,600	746,620
Loss on Disposal of Property, Plant and Equipment		11	-	4,355
Total Expense		2,703,914	1,656,030	2,622,039
Net Surplus / (Deficit) for the year		(100,834)	(23,156)	(13,835)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(100,834)	(23,156)	(13,835)

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

Chaucer School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	79,304	10,014	7,942
Accounts Receivable	8	616,029	104,400	97,962
GST Receivable		-	23,000	22,891
Prepayments		3,373	5,550	5,507
Inventories	9	-	475	461
Investments	10	67,101	215,000	250,053
Funds Receivable for Capital Works Projects	16	15,114	-	22,288
		780,921	358,439	407,104
Current Liabilities				
GST Payable		53,695	-	-
Accounts Payable	12	148,189	148,199	134,111
Revenue Received in Advance	13	8,191	350	310
Provision for Cyclical Maintenance	14	43,000	132,500	123,963
Finance Lease Liability	15	6,563	3,520	9,322
Funds held for Capital Works Projects	16	478,361	12,500	55,054
		737,999	297,069	322,760
Working Capital Surplus/(Deficit)		42,922	61,370	84,344
Non-current Assets				
Property, Plant and Equipment	11	513,501	558,197	558,197
		513,501	558,197	558,197
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,917	27,200	23,500
Finance Lease Liability	15	10,651	833	4,352
		42,568	28,033	27,852
Net Assets		513,855	591,534	614,689
Equity		513,855	591,534	614,689

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

Chaucer School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		676,636	604,213	590,900
Locally Raised Funds		(407,228)	25,053	135,528
Goods and Services Tax (net)		76,586	(109)	(28,935)
Payments to Employees		(522,507)	(381,073)	(551,693)
Payments to Suppliers		(323,713)	(187,005)	(202,794)
Interest Paid		(559)	(1,067)	(1,517)
Interest Received		11,018	9,971	17,182
Net cash from/(to) Operating Activities		(489,767)	69,983	(41,329)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(26,346)	(102,605)	(204,935)
Purchase of Investments		-	-	(136,233)
Proceeds from Sale of Investments		182,952	35,053	-
Net cash from/(to) Investing Activities		156,606	(67,552)	(341,168)
Cash flows from Financing Activities				
Furniture and Equipment Grant		(12,377)	(12,377)	12,377
Finance Lease Payments		(13,581)	32,284	(6,609)
Funds Administered on Behalf of Other Parties		430,481	(20,266)	(137,180)
Net cash from/(to) Financing Activities		404,523	(359)	(131,412)
Net increase/(decrease) in cash and cash equivalents		71,362	2,072	(513,909)
Cash and cash equivalents at the beginning of the year	7	7,942	7,942	521,851
Cash and cash equivalents at the end of the year	7	79,304	10,014	7,942

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

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

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

The 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 21.

Recognition of grants

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

d) 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.

e) Accounts Receivable

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

f) Inventories

Inventories are consumable items held for sale and are comprised of stationery items. 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.

g) Investments

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

f) 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.

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

g) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

Property, plant, and equipment 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.

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

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

h) 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.

i) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

j) Revenue Received in Advance

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

k) 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.

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

l) 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.

m) Financial Instruments

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

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

n) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

o) Budget Figures

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

p) Services Received In-kind

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	663,358	579,835	631,301
Teachers' Salaries Grants	1,198,182	1,000,000	1,162,933
Use of Land and Buildings Grants	658,025	-	595,510
Other Government Grants	900	12,000	-
	<u>2,520,465</u>	<u>1,591,835</u>	<u>2,389,744</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	19,507	9,800	130,853
Fees for Extra Curricular Activities	45,027	21,239	61,852
Trading	8,039	-	7,486
Fundraising and Community Grants	995	-	-
	<u>73,568</u>	<u>31,039</u>	<u>200,191</u>
Expense			
Extra Curricular Activities Costs	25,169	8,000	38,168
Trading	10,754	-	9,656
Fundraising and Community Grant Costs	136	-	-
	<u>36,059</u>	<u>8,000</u>	<u>47,824</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>37,509</u>	<u>23,039</u>	<u>152,367</u>

Donations include a grant of \$4,867 from the Trust community Foundation towards the purchase of 21 Bikes for the School; a grant of \$7,500 from the Lion Foundation towards the construction of a small deck; and a donation of \$6,500 from the Norman Barry Foundation towards supporting school learning initiatives.

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	34,108	38,971	29,045
Information and Communication Technology	6,490	10,500	7,150
Employee Benefits - Salaries	1,492,249	1,193,632	1,507,340
Staff Development	11,159	24,750	10,311
Depreciation	88,152	61,000	84,015
Other Learning Resources	221	250	217
	<u>1,632,379</u>	<u>1,329,103</u>	<u>1,638,078</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	9,353	10,000	7,694
Board Fees and Expenses	20,333	21,600	17,152
Legal Fees	-	-	4,774
Other Administration Expenses	30,403	20,750	20,752
Employee Benefits - Salaries	142,760	116,125	124,116
Insurance	-	-	3,673
Service Providers, Contractors and Consultancy	5,374	6,785	5,484
	<u>208,223</u>	<u>175,260</u>	<u>183,645</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cyclical Maintenance	14,351	15,000	17,113
Heat, Light and Water	22,179	18,000	19,447
Use of Land and Buildings	658,025	-	595,510
Employee Benefits - Salaries	85,981	73,000	78,561
Other Property Expenses	46,147	36,600	35,989
	<u>826,683</u>	<u>142,600</u>	<u>746,620</u>

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	45,477	10,014	7,942
Short-term Bank Deposits	33,827	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>79,304</u>	<u>10,014</u>	<u>7,942</u>

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

Of the \$79,304 Cash and Cash Equivalents, \$15,114 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	489,001	6,350	324
Interest Receivable	1,050	3,050	3,021
Teacher Salaries Grant Receivable	125,978	95,000	94,617
	<u>616,029</u>	<u>104,400</u>	<u>97,962</u>
Receivables from Exchange Transactions	490,051	9,400	3,345
Receivables from Non-Exchange Transactions	125,978	95,000	94,617
	<u>616,029</u>	<u>104,400</u>	<u>97,962</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	-	475	461
	<u>-</u>	<u>475</u>	<u>461</u>

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	67,101	215,000	250,053
Total Investments	67,101	215,000	250,053

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	203,795	-	-	-	(7,945)	195,850
Furniture and Equipment	297,206	9,870	-	-	(48,074)	259,002
Information and Communication Technology	40,242	12,380	-	-	(21,320)	31,302
Leased Assets	11,902	17,121	-	-	(9,671)	19,352
Library Resources	5,052	4,096	(11)	-	(1,142)	7,995
	558,197	43,467	(11)	-	(88,152)	513,501

The net carrying value of furniture and equipment held under a finance lease is \$19,352 (2023: \$11,902).

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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	277,788	(81,938)	195,850	277,788	(73,993)	203,795
Furniture and Equipment	718,301	(459,299)	259,002	708,431	(411,225)	297,206
Information and Communication Technology	260,842	(229,540)	31,302	248,462	(208,220)	40,242
Leased Assets	58,726	(39,374)	19,352	41,605	(29,703)	11,902
Library Resources	42,939	(34,944)	7,995	38,929	(33,877)	5,052
	1,358,596	(845,095)	513,501	1,315,215	(757,018)	558,197

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Creditors	\$ 6,992	\$ 39,749	\$ 27,773
Accruals	9,352	6,200	6,155
Employee Entitlements - Salaries	127,357	98,000	96,037
Employee Entitlements - Leave Accrual	4,488	4,250	4,146
	<u>148,189</u>	<u>148,199</u>	<u>134,111</u>
Payables for Exchange Transactions	148,189	148,199	134,111
	<u>148,189</u>	<u>148,199</u>	<u>134,111</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Other revenue in Advance	\$ 8,191	\$ 350	\$ 310
	<u>8,191</u>	<u>350</u>	<u>310</u>

14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Provision at the Start of the Year	\$ 147,463	\$ 147,463	\$ 148,950
Increase to the Provision During the Year	14,351	15,000	17,113
Use of the Provision During the Year	(86,897)	(2,763)	(18,600)
Provision at the End of the Year	<u>74,917</u>	<u>159,700</u>	<u>147,463</u>
Cyclical Maintenance - Current	43,000	132,500	123,963
Cyclical Maintenance - Non current	31,917	27,200	23,500
	<u>74,917</u>	<u>159,700</u>	<u>147,463</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

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:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	7,793	3,520	10,156
Later than One Year and no Later than Five Years	11,982	833	4,620
Future Finance Charges	(2,562)	-	(1,102)
	<u>17,213</u>	<u>4,353</u>	<u>13,674</u>
Represented by:			
Finance lease liability - Current	6,563	3,520	9,322
Finance lease liability - Non current	10,651	833	4,352
	<u>17,214</u>	<u>4,353</u>	<u>13,674</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Roof and Gutter Replacement	-	170,072	-	-	170,072
AMS ILE Upgrade - Project number 236559	55,054	289,803	(36,568)	-	308,289
Block 5 conversion Project number 227129	(22,288)	19,216	(12,042)	-	(15,114)
Totals	<u>32,766</u>	<u>479,091</u>	<u>(48,610)</u>	<u>-</u>	<u>463,247</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	478,361
Funds Receivable from the Ministry of Education	(15,114)

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

Represented by:

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,360	4,303
<i>Leadership Team</i>		
Remuneration	579,141	555,183
Full-time equivalent members	5	5
Total key management personnel remuneration	582,501 5.00	559,486 5.00

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	145-150	145-150
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4	4
110 - 120	3	0
	7.00	4.00

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

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

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:

	2024 Actual	2023 Actual
Total	\$0	\$12,500
Number of People	0	1

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

Chaucer School

Notes to the Financial Statements

For the year ended 31 December 2024

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$1,026,384 (2023:\$55,054) as a result of entering the following contract:

Contract Name	Contract Amount	Spend to date	2024 Capital Commitment
	\$	\$	\$
Roof and Gutter Replacement	188,969	-	188,969
AMS ILE Upgrade - Project number 236559	873,983	(36,568)	837,415
Total			1,026,384

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating contracts:

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	79,304	10,014	7,942
Receivables	616,029	104,400	97,962
Investments - Term Deposits	67,101	215,000	250,053
Total financial assets measured at amortised cost	762,434	329,414	355,957

Financial liabilities measured at amortised cost

Payables	148,189	148,199	134,111
Finance Leases	17,214	4,353	13,674
Total financial liabilities measured at amortised cost	165,403	152,552	147,785

23. Events After Balance Date

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

Independent Auditor's Report

To the readers of Chaucer School's financial statements for the year ended 31 December 2024

The Auditor-General is the auditor of Chaucer School (the School). The Auditor-General has appointed me, David Walker, using the staff and resources of Audit New Zealand, 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 22, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 19 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities 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 is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report are copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

In connection with our audit of the financial statements in terms of section 135 of the Act, 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.



David Walker
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance Reporting



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

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> Strategic review of Strategic goals included mahi by a Board Strategic Review sub-committee Survey of Maori & Pasifika whanau/aiga - In person and via online survey. Events organised to specifically engage with Maori & Pasifika whanau/aiga Strategic goals embedded with continued integration of e.g. Manaakitanga and Awhi 'The Chaucer Family - Who are we?' - Further communication of harakeke image/metaphor [see Strat plan] Target includes expectation that all students independently model our Chaucer Values. 	<ul style="list-style-type: none"> SLL - work done on clarifying what this looks like school wide and consistency Including Yr 4's in the planning & implementation of Cultural Day exposed them to the process & supported their growth around SLL & expectations Range of adult voices were collected, related to what they were seeing around school. Used to inform strat review. The continued schoolwide termly focus on one of the values supported a common language and deepened the understanding around the particular aspects of our Chaucer Values. All Year 6 students fulfilled a leadership role & modelled our Chaucer Values to a high level All students had the opportunity to be active first thing in the morning due to the whole school fitness sessions. 	<p>Yr 4's felt valued & had opportunity to grow their skills around SLL & leadership</p> <p>Whanau were provided with opportunities</p> <p>New students and their families are introduced to the Chaucer Values by the student leaders and principal at the first induction visit.</p> <p>This supports the process of being 'Chaucerised' i.e. being welcomed into the Chaucer Family and immersed in the values and expectations of our school.</p> <p>Consistent, regular positive reinforcement of our four Chaucer Values is school wide. The values are explicitly taught and also integrated into e.g. whole school assembly stories, the performing arts programme, communications with parents & whanau.</p> <p>Teachers facilitate & support student projects/activities e.g.</p>	<ul style="list-style-type: none"> Maori & Pasifika whanau/aiga come together both for organised events & self initiated hui/talanoa Cultural Day - Whole school takes ownership of this event. Identify excellent practice both within our own school and at other schools within our Kahui Ako. - - Share ideas and reflections with, and learn from, the other KA schools. The harakeke/flax image that represents the 'Chaucer Family' continues to be shown & explained at every induction meeting for new families. This image & metaphor to be shared more widely. Explore establishment of a Whanau/Community hub

Tātaritanga raraunga

<p>7. Celebration of a different language(s) every week from those spoken @ Chaucer.</p> <p>8. Cultural Day - Student led (yr 4/5/6 students), significant involvement of parents & whanau.</p> <p>9. Student leaders lead the induction of new students and their families.</p> <p>10. Chaucer Values integrated into the Performing Arts programme.</p> <p>11. Student led learning [SLL] approach continued to be implemented in classes. SLL self reflection rubric used by students.</p> <p>12. A termly focus on one of the four Chaucer Values+an aspect of that value continued schoolwide. This was reviewed at the 'Chaucer Family Professional day' at start of the year.</p> <p>13. Chaucer Values overview reviewed with Te Ao Maori lens</p>	<p>- Behaviour incidents (minor and major) continued to decline.</p>	<p>trips, Chaucer Family Night, visiting farm etc.</p> <p>Improved attendance & engagement at 'Chaucer Family nights' - range of contributing factors including students proactively promoting this at home.</p> <p>Reflections around further fast tracking induction of new families, particularly those new to the country, so they gain deep understanding of Chaucer Values, SLL & goals as quickly as possible.</p>	
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Tātaritanga raraunga

14. Stories shared at whole school assembly, focusing on the particular term's Chaucer Values theme.
15. Expectation that everyone is treated with the same high level of respect, including guest teachers (relievers & student teachers are described as 'guest teachers' to reinforce the level of respect expected).
16. 'Chaucer Family - Meet the teacher', Day 1 of term 1 continued – parents & whanau booked a slot to meet with their child's new teacher. Purpose: Build whanaungatanga, empowers students & parents to lead the discussions, strengthens the learning partnership between home and school. Contributes positively to the wellbeing of students.
17. 'Flipped classroom' approach continued to operate in the yr 5/6

Tātaritanga raraunga

classes, supporting 24/7 learning.			
18. Whole school fitness, Mon - Thurs.			
Planning for next year:			
<ul style="list-style-type: none"> - Structured Literacy PLD to be implemented - Strengthening of whanaungatanga with Maori & Pasifika whanau/aiga to continue - School wide focus on Te Ao Maori to continue - Continued promotion and teaching of how our Chaucer Values can help regardless of where teaching & learning is taking place. - Refined WSL model i.e. 1 x full WSL role + mini portfolios, based on Chaucer's & Kahui Ako's goals to continue. - Lynfield Kahui Ako expertise accessed. 			



Empowering Confident Learners

How Chaucer School gives effect to Te Tiriti o Waitangi

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

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

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

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





Empowering Confident Learners

Chaucer School - Statement of compliance with employment policy

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

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



Empowering confident learners

Kiwisport Report – 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3715.88 (excluding GST). The funding was spent on engaging Sport Waitakere. They partnered with us and supported us with the delivery of a range of activities and termly events covering a wide range of sports. All events were worthwhile and they have provided a valuable and enjoyable part of the sports learning for our children. Sports included T-ball, cross country, athletics, soccer, Winter field day. The field day included rugby, hockey, soccer and netball.

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

Empowering confident learners

Integrated Report: Progress and Achievement

End of 2024



Manaakitanga
Respect
Awhi

Rangatiratanga
Student-Led Learning
Āhua

Whānaungatanga
Collaboration
Aroha

Chaucer Values

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

Our plan to achieve this target in 2024 included:

Rimu

- Karakia
- Greetings in Te Reo each day
- Looking after others in the playground
- Using respectful words in the classroom
- Sharing resources.
- Sharing friendships
- Learning to make compromises
- Playing safely
- Putting effort into things we like and do not like
- Being responsible for own belongings
- Being respectful to new children
- Learning how to be patient and take a turn
- Buddy classes model behaviour

Totara

- Karakia
- Greeting each other everyday
- Use kind words
- Remind each other of the school values
- Use integrated learning to highlight our school values
- Work collaboratively
- Respect each other's differences
- Compliments are given at inter school sporting events
- All Y6 students have leadership roles and expected to role model our values
- Students got their own password
- Limitations on what they can do on their account
- Not going on tricky websites
- Learning how to stay safe online
- Tuakana teina programmes

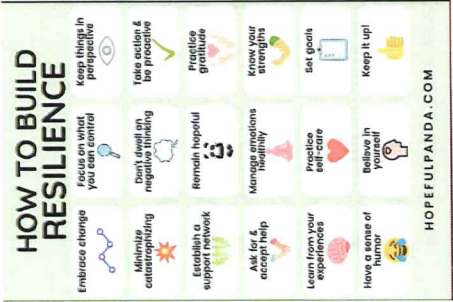


Connections / whanaungatanga

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

Our plan to achieve this target in 2024 included:

- 'Meet the teacher' day at the start of the year
- Chaucer Family Nights
- Cultural day
- Matariki events
- Te Whanau/Aiga Hui every term
- Reinvent the concept of the pataka kai
- Book Week
- Re-establishment of CCG
- Wheels Day
- Leaders have weekly lunchtime events
- Pink Shirt Day
- Grandparents day
- Assemblies
- Student-led conferences
- Students are taught strategies to build resilience when interacting with others
- Whanaungatanga activities at e.g. TOD
- Karakia beginning & end of day



Engagement with learning

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

Our plan to achieve this target in 2024 included:

Rimu

- Digital tools including Seesaw
- Online worksheets
- Sunshine online
- Year 2 Mathseeds

Totara

- 70% - 80% student led learning where students initiate learning projects and follow through with teacher becoming a facilitator
- Students with internet at home have access to their learning
- Flipped/Hybrid learning with videos to support learning
- All children have a school email address (work gets sent via email)

Possible next steps:

- Consistent student led learning programme throughout the school
- Ensure all students have internet access
- Whanau to understand the value of hybrid/flipped learning
- Learning goes beyond 9-3pm
- Whanau to have access to a device.
- Hard copy if a device is not available
- Using Whatsapp when other apps are not appropriate.
- Setting more problem solving activities for distance learning.

Integrated Curriculum

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

Rimu

- Maths and science activities integrated
- Music and literacy; writing an explanation about playing percussive instruments.
- Science and literacy, writing an explanation about an experiment.
- Student-Led Exploration Programme and literacy. Writing a recount about an experience
- Te Reo Maori, used throughout the day as requests, numbers, dates, specific lessons. Integrating with art especially NZ histories.
- School values integrated into all things daily.
- ICT used for multiple lessons
- Digital literacy is integrated with maths.
- Digital curriculum with Student Exploration Programme.

Totara:

- School values are an integral part of our learning and taught through inquiry units, writing, reading, oral language, Physical Education, History of NZ etc.



Bike Safety



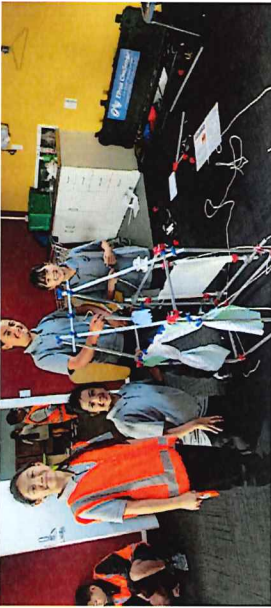
Pataka



Swim Safe



Cleaning the Whau River



E-Pro 8



E-Pro 8

Literacy

Aspirational Goal: our students will be achieving above the Chaucer Expectation in literacy in 2024.

Evidence:

Reading

34.7%(78 students) of all students are achieving above the Chaucer Expectation in reading.

Writing

10.7%(24 students) of all students are achieving above the Chaucer Expectation in writing.

Māori and Pasifika Students:

Aspirational Goal: Raise levels of achievement and engagement of Māori and Pasifika students 2024

Evidence:

Reading

Māori

72.8% (16 students) of all Māori students have met or exceeded expectations, compared to the school-wide average of 76%.

Pasifika

78.6% (33 students) of all Pasifika students have met or exceeded expectations, compared to the school-wide average of 76%.

Writing

Māori

54.6% (12 students) of all Māori students have met or exceeded expectations, compared to the school-wide average of 55.6%.

Pasifika

57.2% (24 students) of all Pasifika students have met or exceeded expectations, compared to the school-wide average of 55.6%.

Student Achievement Target:

Reading

For the 29%(12 students) of the current Year 4 students who did not meet our Chaucer Expectations in 2023, to meet Expectation by the end of 2024.

Evidence

66.6%(8 students) have now met expectations.

33.3%(4 students) have not met expectations.

For the 20%(6 students) of the current Year 5 students who did not meet our Chaucer Expectation in 2023, to meet Expectation by the end of 2024.

Evidence

33%(2 students) have now met expectations.

66% (4 students) have not met expectations.

Writing

For the 46%(19 students) of the current Year 4 students who did not meet our Chaucer Expectation in 2023, to meet Expectation by the end of 2024

Evidence

15.7%(3 students) have now met expectations.

84.2%(16 students) have not met expectations.

For the 53%(16 students) of the current Year 5 students who did not meet our Chaucer Expectation in 2023, to meet Expectation by the end of 2024

Evidence

6.25%(1 student) has now exceeded expectations.

43.7%(7 students) have now met expectations.

50%(8 students) have not met expectations.

Mathematics:

Aspirational Goal:

Our students will be achieving above the Chaucer Expectations in mathematics 2024.

Evidence:

19% of all students are achieving above the Chaucer Expectations in maths.

Māori and Pasifika Students:

Aspirational Goal: Raise levels of achievement and engagement of Māori and Pasifika students 2024.

Evidence:

Māori

68.2% (15 students) of all Māori students have met or exceeded expectations in maths, compared to the school-wide average of 71.5%.

Pasifika

57.1% (24 students) of all Pasifika students have met or exceeded expectations in maths, compared to the school-wide average of 71.5%.

Student Achievement Target:

For the 56%(16 students) of the current Year 4 students who did not meet our Chaucer Expectations in 2023, to meet Expectations by the end of 2024

Evidence:

Of the 16 students, 10 students met Chaucer Expectations and 6 students did not meet Expectations.

Of the 16 students, 4 students made excellent progress, 8 students made pleasing progress and 4 students made satisfactory progress. No students made unsatisfactory progress.

Student Achievement Target:

For the 52.5% (17 students) of the Pasifika students who did not meet our Chaucer expectations in 2023, to meet expectations by the end of 2024.

Evidence:

Of the 17 students, 1 student exceeded expectations, 4 students met expectations and 12 students did not meet expectations.

Of the 17 students, 5 students made excellent progress, 8 students made pleasing progress and 4 students made satisfactory progress.

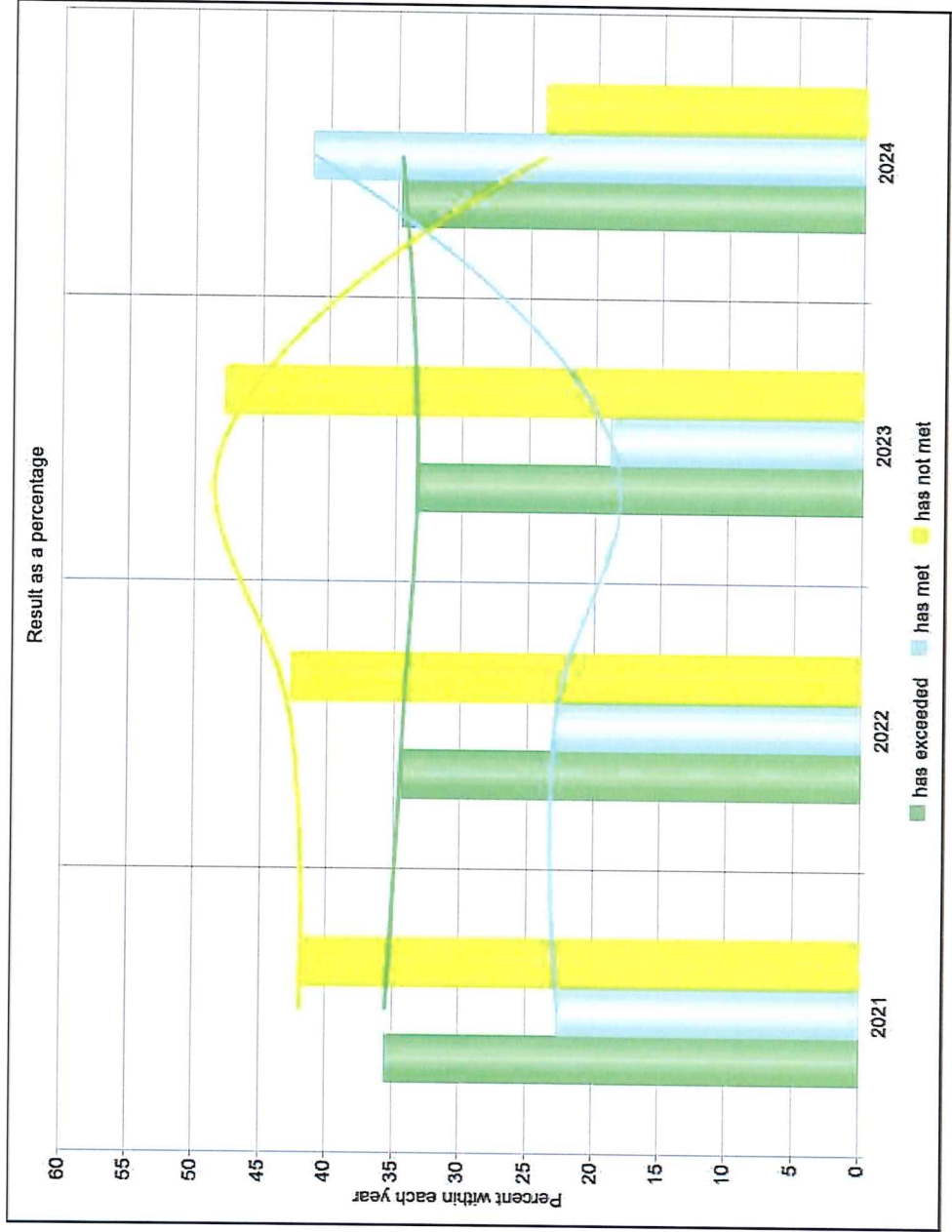
Assessments of Achievement: school-wide

Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
Reading		
24% (54 students)	41.3% (93 students)	34.7% (78 students)
Male students		
31.8% (34 students)	38.3% (41 students)	29.9% (32 students)
Female students		
16.9% (20 students)	44.1% (52 students)	39% (46 students)
Writing		
44.4% (100 students)	44.9% (101 students)	10.7% (24 students)
Male students		
56.1% (60 students)	36.4% (39 students)	7.5% (8 students)
Female students		
33.9% (40 students)	52.5% (62 students)	13.6% (16 students)
Mathematics		
28.4% (64 students)	52.4% (118 students)	19.1% (43 students)
Male students		
34.6% (37 students)	43.9% (47 students)	21.5% (23 students)

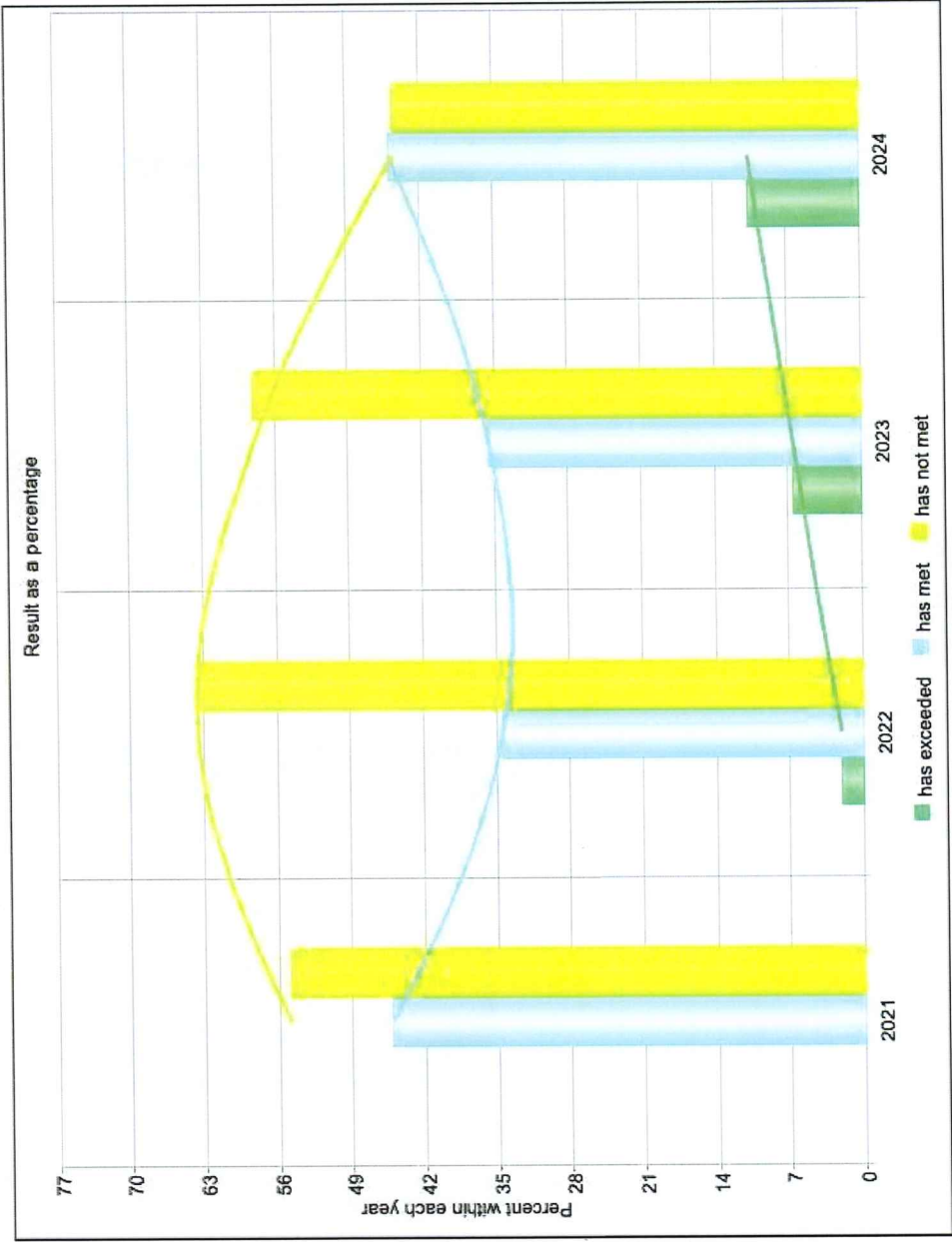
Female students		
22.9% (27 students)	60.2% (71 students)	16.9% (20 students)

Comparisons of school-wide achievement levels from end of 2021, 2022, 2023 and 2024:

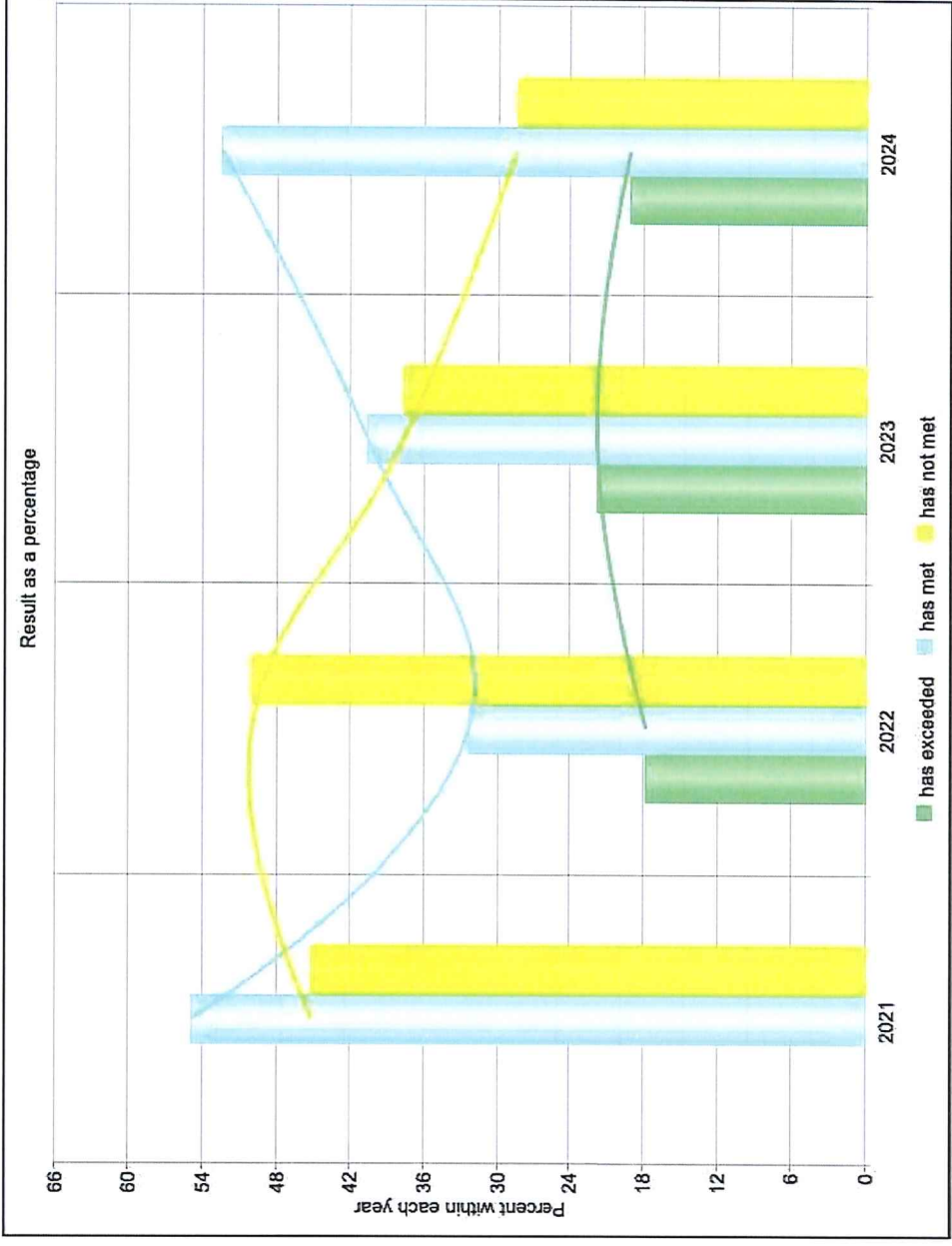
Reading



Writing



Maths



Māori Students: Assessment of Achievement

Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
Reading		
27.3% (6 students)	36.4% (8 students)	36.4% (8 students)
Writing		
45.5% (10 students)	45.5% (10 students)	9.1% (2 students)
Mathematics		
31.8% (7 students)	45.5% (10 students)	22.7% (5 students)

Pasifika Students: Assessment of Achievement

Did not meet Chaucer Expectations	Met Chaucer Expectations	Exceeded Chaucer Expectations
Reading		
21.4% (9 students)	54.8% (23 students)	23.8% (10 students)
Writing		
42.9% (18 students)	54.8% (23 students)	2.4% (1 student)
Mathematics		
42.9% (18 students)	47.6% (20 students)	9.5% (4 students)

Achievement data: trends and groups of interest

Reading

Year Level:

The trend of 'value added over time' is noticeable, with the percentage of students not meeting expectations generally decreasing from Year 2 to 6. 86%(30 students) of Year 1 and 87%(37 students) of Year 6 students met or exceeded Expectation. 64%-77% of Year 2-5 students met or exceeded expectations. 36% of Year 3 and 35% of Year 4 cohorts of 2025 for reading did not meet our expectations this year. Both Year 1 and 6 cohorts have the smallest percentage (14%) of students not meeting expectations. 40% of Year 6 and 37% of Year 5 and Year 1 students exceeded our Expectation

Gender:

A greater percentage of female students (83%) met or exceeded expectations, compared to male students(68.2%). This is generally the case across year levels. 39% of female students and 29.9% of male students exceeded expectations, a disparity of almost 10%.

Ethnicity:

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

The percentage of Maori, Pasifika, Asian and MELAA students meeting or exceeding expectations is similar, falling within a range of 71% to 79%. 41% of Asian, 36.4% of Maori and 23.8% of Pasifika students exceeded expectations.

Writing

Year Level:

The trend of 'value added over time' is noticeable, with the percentage of students exceeding expectations increasing as they progress through the school from Year 3 to 6. 82% of year 6 students have met or exceeded expectations. The percentage of Year 2 (75%) and Year 3 (58%) students who did not meet expectations this year is similar to the end of year 2023 data for the same cohort. The anticipated 'data dip' that was seen in 2023 has continued in 2024, which is disappointing. 61% of Year 4 students did not meet expectations.

Gender:

More female students (66.1%) met or exceeded expectations than male students (43.9%), a difference of 22.2%. This is a significant disparity. A similar disparity is noticed across year levels.

Ethnicity:

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

54.6% (12 students) of all Māori students have met or exceeded expectations in maths, compared to the school-wide average of 55.6%.
57.2% 24 students) of all Pasifika students have met or exceeded expectations in maths.

Our Asian students have achieved at a slightly higher level than other groups, with 62.8% (66 students) of students meeting or exceeding expectations.
54.8%(23 students) of MELLA students did not meet expectations, higher than all other groups.

Mathematics

Year Level:

70%(30 students) of Year 6 students met or exceeded expectations.
97%(34 students) of Year 1 students met or exceeded expectations.
63%-66% of Year 2, 3, 4 and 5 students met or exceeded expectations.
30%-37% of Year 2-6 students (62 students) did not meet expectations.

Gender:

A slightly higher percentage of female students (77.1%) met or exceeded expectations compared to male students (65.4%).
21.5% of male students exceeded expectations compared to 16.9% of female students.

Ethnicity:

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

Our Asian students have achieved at a higher level than other groups, with 78.1% (82 students) meeting or exceeding expectations.
73.8% (31 students) of MELAA students met or exceeded expectations, just 4.3% lower than our Asian students.
68.2%(15 students) of Maori and 57.1% (24 students) of Pasifika students met or exceeded expectations, compared to the school-wide average of 71.5%.
9.5%(4 students) of Pasifika and 11.9%(5 students) of MELLA students exceeded expectations.

Assessments of Progress at end of year: school-wide

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
1.8% (4 students)	18.2% (41 students)	48% (108 students)	32% (72 students)
Writing			
3.1% (7 students)	28% (63 students)	49.8% (112 students)	19.1% (43 students)
Mathematics			
2.2% (5 students)	24% (54 students)	44% (99 students)	29.8% (67 students)

Māori Students: Assessment of Progress

Unsatisfactory	Satisfactory	Pleasing	Excellent
Reading			
4.5% (1 students)	13.6% (3 students)	50% (11 students)	31.8% (7 students)
Writing			
4.5% (1 student)	22.7% (5 students)	59.1% (13 students)	13.6% (3 students)
Mathematics			
4.5% (1 student)	13.6% (3 students)	59.1% (13 students)	22.7% (5 students)

Pasifika Students: Assessment of Progress

Unsatisfactory	Satisfactory	Pleasant	Excellent
Reading			
2.4% (1 student)	19% (8 students)	52.4% (22 students)	26.2% (11 students)
Writing			
7.1% (3 students)	40.5% (17 students)	40.5% (17 students)	11.9% (5 students)
Mathematics			
4.8% (2 students)	35.7% (15 students)	38.1% (16 students)	21.4% (9 students)

Progress Data: Trends and groups of interest

Reading

Year Level:

51% of Year 6 and 47% of year 5 students made excellent progress.
95% of year 6, 97% of year 5 and 90% of Year 4 made pleasing or excellent progress.
No students in the Year 3, 4, 5 and 6 cohorts made unsatisfactory progress.

Gender:

A slightly higher percentage of female students (82.2%) made pleasing or excellent progress, compared to male students (77.6%).
There is little disparity in the percentage of male students (29%) who made excellent progress compared to female students(34.7%).

Ethnicity:

The progress data for the percentage of students making pleasing or excellent progress across all ethnic group is similar and is close to the school- wide average of 80%

Writing

Year Level:

Apart from 16% (7 students) of the Year 2 cohort, no other students made unsatisfactory progress school-wide, which is pleasing.
The trend of 'value added over time' is noticeable, with the percentage of students making excellent progress increasing as they progress through year levels.
93% of Year 6 (40 students) and Year 5(28 students) students, 73% (30 students) of Year 4 students and 70% (18 students) of year 3 students made excellent progress, which is pleasing.

Gender:

77.1% of female students made pleasing or excellent progress, compared to 59.8% of male students, a disparity of 17.3%. There is little disparity in the percentage of male (3.7%) and female (2.5%) students making unsatisfactory progress.

Ethnicity:

Our Asian students have achieved at a higher level than other groups, with 81% (85 students) making pleasing or excellent progress. The school-wide average is 68.9%.
The data for Maori students is pleasing, with 72.7% making pleasing or excellent progress, whereas the data for Pasifika students is lower at 52.4%. Of the 7 students school-wide making unsatisfactory progress, 3 are Pasifika.

Mathematics:

Year Level:

89 % of Year 6, 94 % of Year 5, 78% of Year 4 and 84 % of Year 3 students made pleasing or excellent progress. 98% of students, school-wide, made at least satisfactory progress. No students in Year 1, 3, 4, 5 and 6 made unsatisfactory progress.

Gender:

The progress levels achieved by male and female students are very similar.

Ethnicity:

81.9% (18 students) of Maori and 81% (29 students) of MELLAs students made pleasing or excellent progress, higher than the school average of 73.8%. The end of year progress data (made pleasing or excellent progress) for Maori students is 26.8% higher than at mid year, which is pleasing. 95.5% of Maori students are making at least satisfactory progress, 5.5% higher than at mid year.

59.5% (25 students) of Pasifika students made pleasing or excellent progress, 14.3% lower than the school average. The end of year data (made pleasing or excellent progress) for Pasifika students is 21.4% higher than at mid-year, which is pleasing.

Of the 10 Pasifika students who made unsatisfactory progress in mid-year, 2 students made excellent progress, 2 students made pleasing progress, 4 students made satisfactory progress and 2 students made unsatisfactory progress at the end of the year, a pleasing improvement.

Progress Data Comparison- Reading, Writing and Maths

Of the 6 students who made unsatisfactory progress in all 3 curriculum areas at mid year, the following results were achieved at the end of the year:
2 students made pleasing progress in all 3 curriculum areas.

1 student made pleasing progress in 1 curriculum area and satisfactory progress in 2 curriculum areas.

2 students made pleasing progress in 1 curriculum area and unsatisfactory progress in 2 curriculum areas.

1 student made unsatisfactory progress in all 3 curriculum areas.

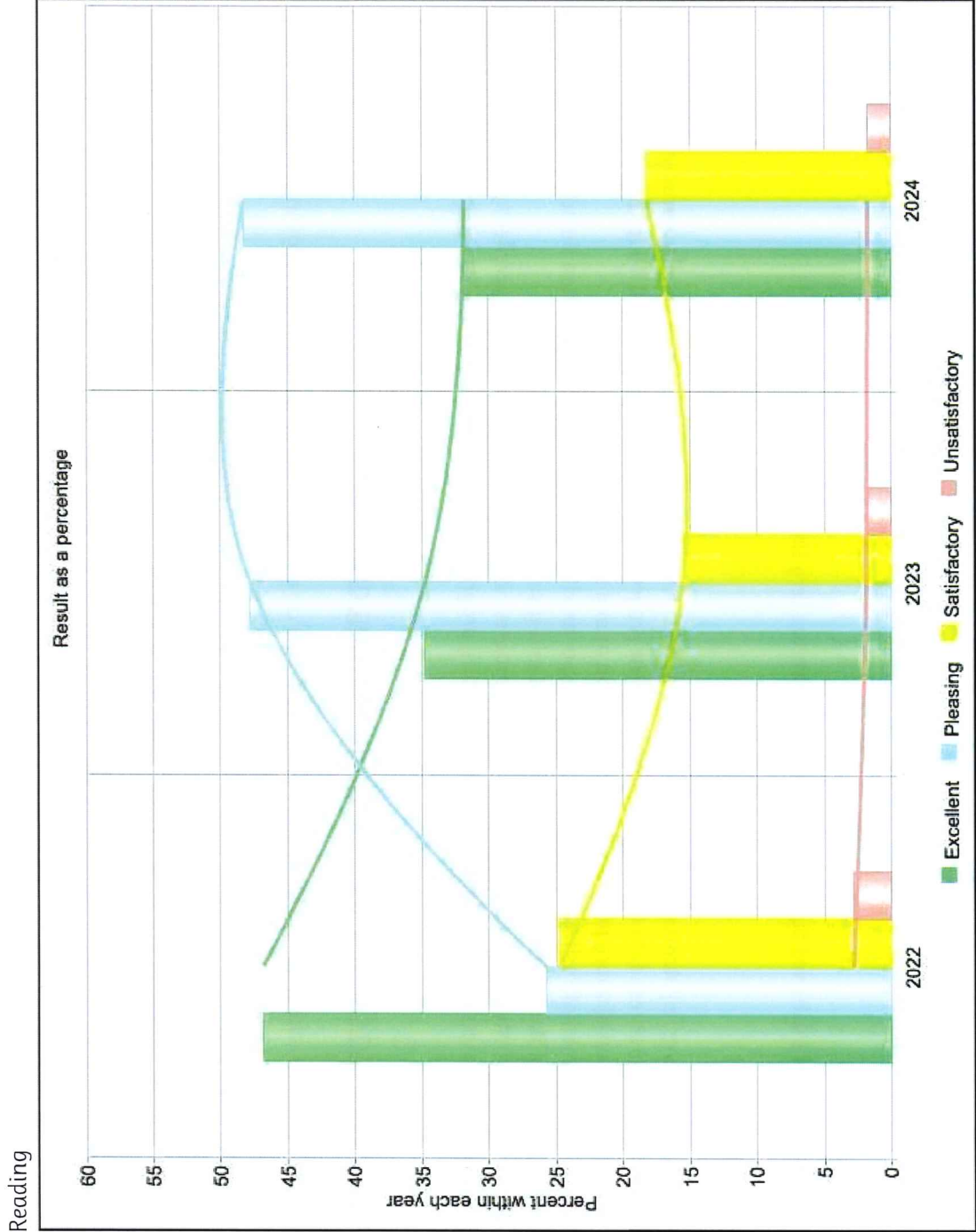
Of the 4 students who made unsatisfactory progress in 2 curriculum areas at mid year, the following results were achieved at the end of the year:

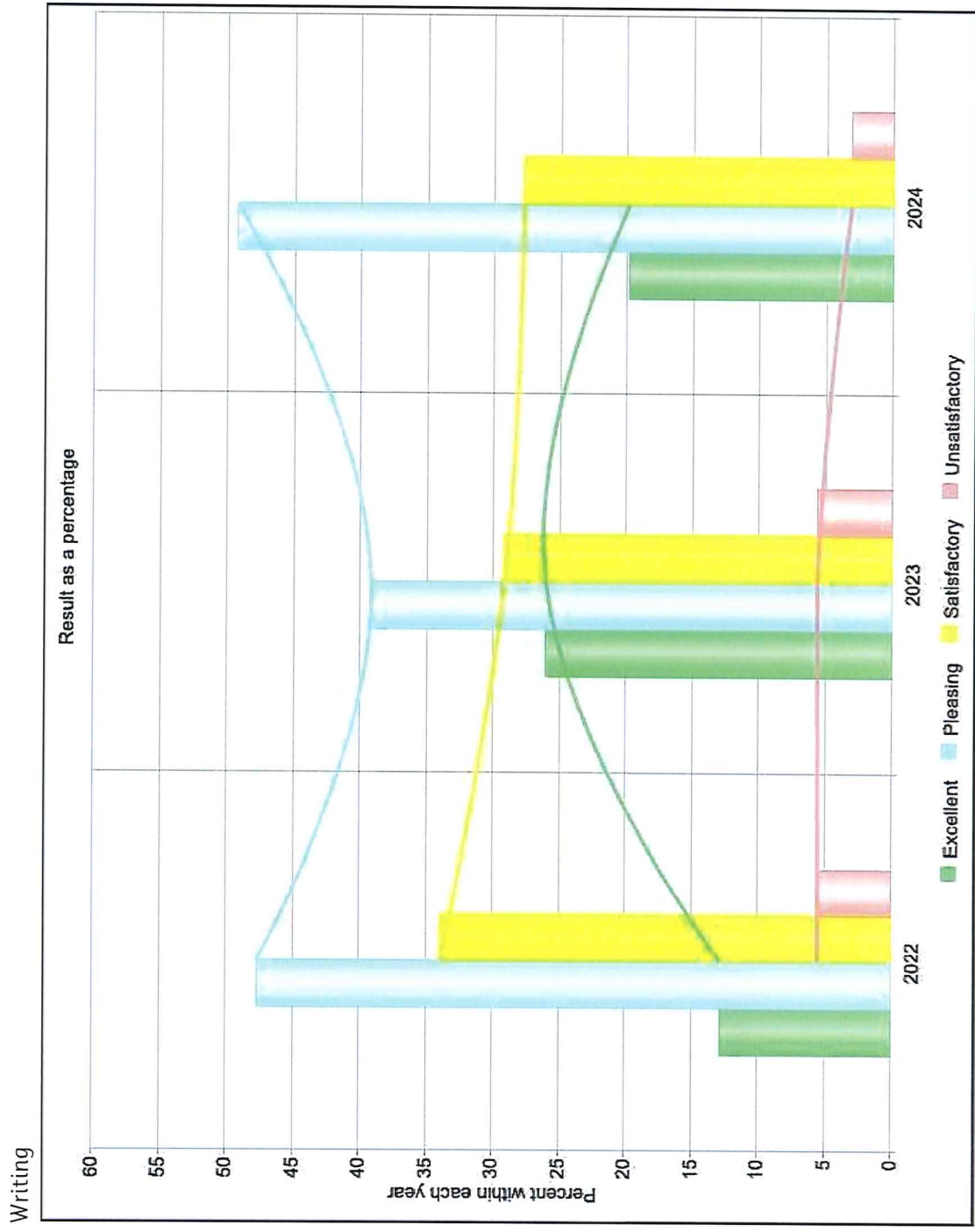
1 student made pleasing progress in 1 curriculum area and excellent progress in 1 curriculum area.

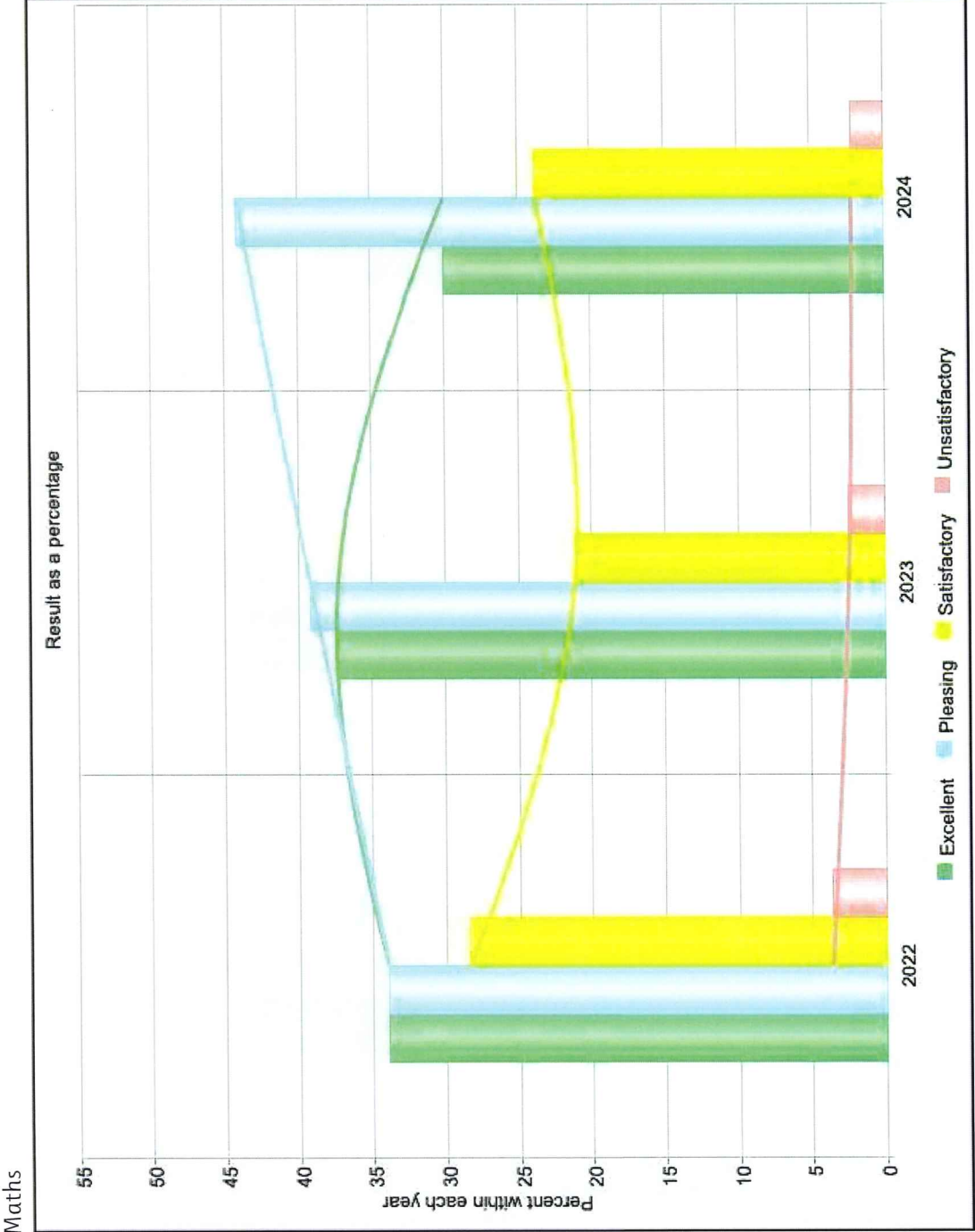
1 student made pleasing progress in 2 curriculum areas.

2 students made pleasing progress in 1 curriculum area and satisfactory progress in 1 curriculum area.

Comparisons of school-wide progress levels from end of 2022, 2023 and 2024:







Recommendations: literacy:

That ongoing support (in the form of relevant PLD for staff and whānau workshops, targeted Assistant Teacher support,) be provided to the Year 3 and Year 4 cohorts of 2025 for reading and Year 3, Year 4 and year 5 cohorts of 2025 for writing, as a sizeable percentage of these cohorts did not meet our expectations this year.

That we continue to focus on reducing the disparities between genders and ethnicities, ultimately aiming to bring boys' progress and achievement levels into alignment with girls'.

Recommendations: mathematics:

That Priority learner support, whānau workshops, targeted Assistant Teacher support, be provided for:

- The 34% (15 students) of the Year 2 cohort and the 42.9% (18 students) of Pasifika students who did not meet our expectations this year.
- The Year 2-5 cohorts, as a sizeable percentage of these cohorts did not meet our expectations this year.

English Language Learners:

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

Speaking

Reading

Writing

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

Other Eligibility Criteria

Refugee background

Migrant background (born overseas)

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

ELLs are supported by Assistant Teacher support who work with groups across the school 3 days a week. The ESOL program includes Talk to Learn, oral activities arising from JOST testing and Jannie Van Hees' oral language program. The main focus is building oral language skills and 'gifting' language. In group sessions there is an explicit focus on well targeted support and valuable 'hands on' learning.

