

# BROOKBY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1236  
**Principal:** Wayne Gillard  
**School Address:** 359 Brookby Rd, Brookby, Auckland  
**School Postal Address:** 359 Brookby Rd, Brookby, Auckland 2576  
**School Phone:** 09-530-8569  
**School Email:** [wayneg@brookby.school.nz](mailto:wayneg@brookby.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Fraser Ward	Presiding Member	Elected Sept 2022	June 2025
Wayne Gillard	Principal - ex Officio	Appointed Sept 2020	
Kerrie Blackmore	Parent Rep	Re-elected Sept 2022	June 2025
Erika Bond-Milne	Parent Rep	Elected Sept 2022	June 2025
Jonelle Martin	Parent Rep	Elected Sept 2022	June 2025
Miriam Harris	Parent Rep	Elected Sept 2022	June 2025
Rebecca Norrish	Staff Rep	Elected 2022	June 2025

**Accountant / Service Provider:** Gail Bond - Money Monitors

# BROOKBY SCHOOL

Financial Statements - For the year ended 31 December 2023

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# Brookby School

## Statement of Responsibility

For the year ended 31 December 2023

The Board of Trustees 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.

Fraser Ward

Full Name of Presiding Member

DocuSigned by:

Fraser Ward

C2057B8F4136424

Signature of Presiding Member

Wayne Gillard

Full Name of Principal

Signed by:

Wayne Gillard

88070019EDCD4E0

Signature of Principal

03 November 2024

Date:

31 October 2024

Date:

# Brookby School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,178,090	1,060,558	1,099,680
Locally Raised Funds	3	158,236	120,000	91,031
Interest		16,190	2,000	5,583
		<u>1,352,517</u>	<u>1,182,558</u>	<u>1,196,293</u>
<b>Expenses</b>				
Locally Raised Funds	3	52,255	39,900	44,216
Learning Resources	4	890,202	832,889	819,558
Administration	5	108,002	93,500	109,972
Interest		603	1,500	-
Property	6	225,815	219,924	218,750
		<u>1,276,875</u>	<u>1,187,713</u>	<u>1,192,496</u>
<b>Net Surplus / (Deficit)</b>		75,642	(5,155)	3,797
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>75,642</u></u>	<u><u>(5,155)</u></u>	<u><u>3,797</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

## Brookby School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Actual 2023 \$	Budget (Unaudited) 2023 \$	Actual 2022 \$
<b>Balance at 1 January</b>	487,034	487,034	483,236
Total comprehensive revenue and expense for the year	75,642	(5,155)	3,797
Contributions from/(Disributions to) the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	562,676	481,879	487,034
Accumulated comprehensive revenue and expense	562,676	481,879	487,034
Reserves	-	-	-
<b>Equity at 31 December</b>	562,676	481,879	487,034

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# Brookby School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	141,778	70,171	79,326
Accounts Receivable	8	62,200	69,540	69,540
GST Receivable		6,597	3,553	3,553
Prepayments		5,127	4,582	4,582
Inventories	9	11,345	4,545	4,545
Investments	10	243,475	131,101	231,101
		<u>470,522</u>	<u>283,492</u>	<u>392,648</u>
<b>Current Liabilities</b>				
Accounts Payable	12	90,420	81,931	81,932
Provision for Cyclical Maintenance	13	-	-	-
Finance Lease Liability - Current Portion	14	3,076	2,847	2,847
		<u>93,497</u>	<u>84,778</u>	<u>84,778</u>
<b>Working Capital Surplus/(Deficit)</b>		377,026	198,714	307,869
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	196,500	326,615	222,615
Work In Progress		40,000	-	-
		<u>236,500</u>	<u>326,615</u>	<u>222,615</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	49,838	41,295	41,295
Finance Lease Liability	14	1,012	2,156	2,156
		<u>50,850</u>	<u>43,451</u>	<u>43,451</u>
<b>Net Assets</b>		<u>562,676</u>	<u>481,879</u>	<u>487,034</u>
<b>Equity</b>		<u>562,676</u>	<u>481,879</u>	<u>487,034</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# Brookby School Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023 Budget	2022
	Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		340,619	291,091	332,767
Locally Raised Funds		158,236	120,000	101,901
Goods and Services Tax (net)		(3,044)	-	1,813
Payments to Employees		(181,914)	(166,114)	(176,271)
Payments to Suppliers		(202,398)	(65,968)	(206,763)
Interest Received		16,190	2,000	5,583
Net cash from / (to) the Operating Activities		127,690	181,009	59,030
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	21,002	-
Purchase of PPE (and Intangibles)		(49,187)	(211,167)	(20,090)
Purchase of Investments		(12,374)	-	(4,880)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(61,561)	(190,165)	(24,970)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Contributions from/(Distributions to) Ministry of Education				
Finance Lease Payments		(3,677)		(2,847)
Funds held for Capital Works		-		-
Funds Administered on Behalf of Other Parties				
Net cash from Financing Activities		(3,677)	-	(2,847)
<b>Net increase/(decrease) in cash and cash equivalents</b>		62,452	(9,156)	31,213
Cash and cash equivalents at the beginning of the year	7	79,326	79,326	48,114
<b>Cash and cash equivalents at the end of the year</b>	7	141,778	70,171	79,326

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

## Brookby School

### Notes to the Financial Statements

# 1. Statement of Accounting Policies

For the year ended 31 December 2023

#### a) Reporting Entity

Brookby School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

##### **Basis of Preparation**

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

##### **Financial Reporting Standards Applied**

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

##### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in 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.



*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 14.

*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 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) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

**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 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 comprise of stationery and school uniforms. 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 not trivial.

**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 to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements – Crown	40 years
Furniture and equipment	6-10 years
Information and communication technology	6 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**k) 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. 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.

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.

**l) 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.

**m) Employee Entitlements***Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

*Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve 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.

**n) Provision for Cyclical Maintenance**

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

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

The school carries out painting maintenance of the whole school over a 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.

**o) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**p) 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.

**q) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**r) Services 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 Expenses.

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	267,126	225,591	253,118
Teachers' salaries grants	695,090	627,671	629,901
Use of Land and Buildings grants	138,587	141,796	137,012
Other MoE Grants	77,287	65,500	79,649
	<u>1,178,090</u>	<u>1,060,558</u>	<u>1,099,680</u>

The school has opted in to the donations scheme for this year. Total amount received was \$19,141. (2022:nil)

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	60,230	40,000	15,082
Fundraising & Community Grants	71,987	49,200	52,312
Trading	14,583	19,800	11,849
Extra Curricular Activities	11,437	11,000	11,788
	<u>158,236</u>	<u>120,000</u>	<u>91,031</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	22,445	18,500	11,801
Trading	14,961	9,000	8,214
Fundraising & Community Grant Costs	14,850	12,400	24,202
	<u>52,255</u>	<u>39,900</u>	<u>44,216</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>105,981</u>	<u>80,100</u>	<u>46,815</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	22,685	20,904	14,127
Information and communication technology	779	100	2,071
Library resources	1,969	1,850	2,436
Employee benefits - salaries	820,515	752,135	754,431
Staff development	6,189	7,900	7,380
Depreciation	38,065	50,000	39,114
	<u>890,202</u>	<u>832,889</u>	<u>819,558</u>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fee	6,490	6,500	7,950
Board of Trustees Fees	3,510	4,500	3,345
Board of Trustees Expenses	5,906	7,600	8,498
Communication	2,343	2,550	2,475
Consumables	9,477	7,500	8,611
Other	9,407	7,700	11,331
Employee Benefits - Salaries	54,559	41,650	52,090
Insurance	4,310	3,500	3,673
Service Providers, Contractors and Consultancy	12,000	12,000	12,000
	<u>108,002</u>	<u>93,500</u>	<u>109,972</u>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	28,685	29,200	26,681
Cyclical Maintenance Provision	8,543	5,000	5,437
Grounds	16,252	18,500	20,579
Heat, Light and Water	10,738	10,016	9,144
Repairs and Maintenance	19,584	13,412	16,953
Use of Land and Buildings	138,587	141,796	137,012
Security	3,425	2,000	2,944
	<u>225,815</u>	<u>219,924</u>	<u>218,750</u>

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

**7. Cash and Cash Equivalents**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Cash on Hand	100	100	100
Bank Accounts	141,678	70,071	79,226
	<u>141,778</u>	<u>70,171</u>	<u>79,326</u>
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>141,778</u>	<u>70,171</u>	<u>79,326</u>

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

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Receivables from the Ministry of Education	3,794	-	-
Teacher Salaries Grant Receivable	58,406	69,540	69,540
	<u>62,200</u>	<u>69,540</u>	<u>69,540</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	62,200	69,540	69,540
	<u>62,200</u>	<u>69,540</u>	<u>69,540</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
School Uniforms	11,345	4,545	4,545
	<u>11,345</u>	<u>4,545</u>	<u>4,545</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	243,475	131,101	231,101

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2023</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	55,296	-	-	-	(2,648)	<b>52,648</b>
Furniture and Equipment	140,559	5,380	-	-	(26,327)	<b>119,612</b>
Information and Communication	14,770	3,570	-	-	(4,689)	<b>13,650</b>
Leased Equipment	5,558	2,762	-	-	(3,567)	<b>4,753</b>
Library Resources	6,433	643	(406)	-	(834)	<b>5,836</b>
<b>Balance at 31 December 2023</b>	<u>222,615</u>	<u>12,355</u>	<u>(406)</u>	<u>-</u>	<u>(38,065)</u>	<u><b>196,500</b></u>

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	105,906	(53,258)	<b>52,648</b>	105,906	(50,610)	<b>55,296</b>
Furniture and Equipment	336,669	(217,057)	<b>119,612</b>	353,892	(213,333)	<b>140,559</b>
Information and Communication	231,559	(217,909)	<b>13,650</b>	227,989	(213,220)	<b>14,769</b>
Leased Equipment	38,927	(34,173)	<b>4,753</b>	36,165	(30,607)	<b>5,558</b>
Library Resources	28,483	(22,647)	<b>5,836</b>	29,721	(23,288)	<b>6,433</b>
<b>Balance at 31 December</b>	<u>741,544</u>	<u>(545,044)</u>	<u><b>196,500</b></u>	<u>753,673</u>	<u>(531,058)</u>	<u><b>222,615</b></u>



## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	19,648	888	888
Accruals	10,412	9,873	9,873
Employee Entitlements - salaries	58,406	69,540	69,540
Employee Entitlements - leave accrual	1,954	1,630	1,630
	90,420	81,931	81,932
Payables for Exchange Transactions	90,420	81,931	81,932
	90,420	81,931	81,932

## 13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	41,295	41,295	16,941
Increase to the Provision During the Year	8,543	5,000	24,354
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	49,838	46,295	41,295
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	49,838	41,295	41,295
	49,838	41,295	41,295

## 14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,076	2,847	2,847
Later than One Year and no Later than Five Years	1,012	2,156	2,156
Later than Five Years			
	4,088	5,002	5,002

## 15. 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.

## 16. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,510	3,345
<i>Leadership Team</i>		
Remuneration	257,141	125,848
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	260,651	129,193

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year.

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	130-140	110-120
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	0.00	1.00
120-130	1.00	0.00
	1.00	1.00

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

## 17. Contingencies

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.

(Contingent liabilities and assets at **31 December 2022**: nil).

### Holidays Act Compliance - schools payroll

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

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

### Pay equity settlement wash-up amounts

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

## 18. Commitments

### (a) Capital Commitments

As at 31 December 2023 the Board has entered into a contract with Playground People to complete a new playground. This will be funded by the school.

(Capital Commitments as at 31 December 2022: Nil)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023

(Operating Commitments at 31 December 2022: Nil)

## 19. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 20. 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	141,778	70,171	79,326
Receivables	62,200	69,540	69,540
Investments	243,475	131,101	231,101
Total Financial Assets measured at amortised cost	<u>447,453</u>	<u>270,812</u>	<u>379,968</u>

### Financial liabilities measured at amortised cost

Payables	90,420	81,931	81,932
Finance Leases	4,088	5,002	5,002
Total Financial Liabilities Measured at Amortised Cost	<u>94,509</u>	<u>86,933</u>	<u>86,932</u>

## 21. Comparatives

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

## 22. Events After Balance Date

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



## Independent Auditor's Report

# To the readers of Brookby School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

Level 13, 125 Queen Street,  
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

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

### Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 04 November 2024. This is the date at which our opinion is expressed.

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

### Basis of opinion

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

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

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

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## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

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

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

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

## Independence

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

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

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping underline.

**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand





## **Statement of Variance 2023**

A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.

Strategic Goal (as per strategic plan)		Quality Teaching and Learning		
Annual Goal (as per annual plan)				
Actions	What did we achieve?	Evidence	Reasons for variance	Planning for 2024
Maori learners success is ensured by the whole school valuing Maori culture and language	Continue to work alongside Marian (Auckland Uni PLD) to further our understanding and use of cultural capabilities (incl Te Reo Māori/Tikanga PD). Students have a deeper sense of who they are, where they live and how they and others came to be here. Māori students identified within class and school-wide data, discussions and analysis.	<u>Data analysis</u> <u>Annual Plan review</u>	Formal MASAM plan not completed due to adviser moving to Australia	Keep this initiative in place for 2024 as it holds great importance. Strengthen connection with local iwi (Ngai Tai Ki Tamaki) Senior Kapa Haka support and growth
GROWTH coaching embedded as a 'way of being'	GROWTH coaching model an integral part of the Professional Growth Cycle. Training of student peer coaches and students coaching other students Links to other schools in the kahui ako to coaching (teachers and students)	<u>Annual Plan review</u>		Commit to all new staff attending the GROWTH Coaching 2 day workshop. Continue to use GROWTH Coaching to underpin PGC.



<p>Accelerate learning for all</p>	<p>Teachers identify their starting position on the “shifting ownership of learning” matrix          Brookby shared definition of student agency written.          PLD to develop teacher understanding and implementation of learner agency.          Classroom programmes show differentiation across the core subjects.          Raise student achievement in Year 7 and 8 girls Maths.          Raise student achievement in Year 3 Writing.          Healthy Active Learning PLD to develop teachers understanding of the curriculum and delivery.          Teachers provide a wide range of challenges and opportunities for regular Physical Education lessons.          Develop resources to enhance and support the teaching and learning of Physical Education.</p>	<p><u>Data analysis</u>  <u>Annual Plan review</u></p>	<ul style="list-style-type: none"> <li>- 81% of students achieving at or above curriculum expectations in reading and writing.</li> <li>- 78% of students achieving at or above curriculum expectations in Maths.</li> </ul> <p>We were ambitious with our targets and made good progress towards it.          Students who are working below have almost all made accelerated progress and have students who have identifiable learning support needs.</p> <ul style="list-style-type: none"> <li>- All students make progress over the year.</li> </ul> <p>4 students did not make sublevel progress in Reading and writing. These students are students identified with dyslexia.          4 students (different to above) did not make sublevel progress in Maths. 1 of those is an above student, 1 has HHN, 2 other students have consolidated knowledge and understanding but were not yet confident in using these skills independently and consistently.</p>	<p>2024 Annual Plan sees an initiative to support Literacy knowledge and skills for teachers Engage in Literacy PLD to improve literacy outcomes for all ākonga.</p>
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Strategic Goal (as per strategic plan)		School culture and environment		
Annual Goal (as per annual plan)				
Actions	What did we achieve?	Evidence	Reasons for variance	Planning for 2024
The school community live the school values	<p>Te Ara Brookby tickets/points are used widely throughout the school.</p> <p>School values are embedded</p> <p>Develop and implement the teaching of PB4L mini-lessons.</p> <p>Values continue to be explicitly revisited (1 focus a term)</p> <p>Student by in of Te Ara Ticket “rewards”</p> <p>New values signage is visible and throughout school</p> <p>Parent survey group</p>	<p><u>Data analysis</u></p> <p><u>Annual Plan review</u></p> <p>Community Survey Feedback</p>		The Brookby Te Ara Values feature as a priority action in 2024 to continue embedding them within the wider school community.
Provide a high-quality, inclusive and engaging curriculum	<p>Continued Play-based learning programme in YO-4</p> <p>Reviewed and adapted the curriculum across the school</p> <p>Provided appropriate PLD for staff</p> <p>Develop &amp; follow a Year 7 &amp; 8 curriculum plan.</p> <p>Participated in Showquest Sports Camp &amp; EOTC experiences across the school</p>	<p><u>Data analysis</u></p> <p><u>Annual Plan review</u></p> <p>Community Survey Feedback</p>	<p>Review BLP to ensure they reflect the new curriculums.</p> <p>New curriculum not released in a time to allow this to begin.</p>	<p>Explicitly communicate specialised curriculum for Year 7 &amp; 8 students with community.</p> <ul style="list-style-type: none"> <li>● Brookby Learning Pathways reflect phases of the new curriculum (Literacy &amp; Numeracy focus) end 2025.</li> </ul>
Show a commitment to Hauora	<p>Make decisions that reflect our commitment to Hauora and well-being</p> <p>SLT review &amp; plan each term to ensure balance.</p> <p>Informed decisions based on balancing curriculum and Hauora</p> <p>Focus on quality and not quantity</p> <p>Clear organisation and communication</p>	<p><u>Data analysis</u></p> <p><u>Annual Plan review</u></p> <p>Community Survey Feedback</p>	<p>- Continue Pause breathe smile (PBS) programme across the school.</p> <p>Aspects of the programme included within classrooms but not implemented fully - some students found it difficult to connect with the sessions.</p>	<p>Demonstrate a commitment to Hauora to remain a focus for 2024.</p> <p>Continue to implement the ethos behind PBS, investigate Mitey programme.</p>

Strategic Goal (as per strategic plan)		Nuture a learning community.		
Annual Goal (as per annual plan)				
Actions	What did we achieve?	Evidence	Reasons for variance	Planning for 2024
Empower students to be actively engaged in their learning	<p>BLP used by teachers within teaching and learning.</p> <p>Students use BLPs to support their understanding of learning and their next steps.</p> <p>Each student (Y5-8) has their own copy of the appropriate BLP.</p> <p>BLP visible in planning</p> <p>BLP discussed and referred to when teaching</p> <p>Students can explain what their next steps are (age appropriate &amp; use goal sheets to support)</p>	<p><u>Data analysis</u></p> <p><u>Annual Plan review</u></p> <p>Community Survey Feedback</p>	<p>Students (Year 4-8) develop an understanding of the Brookby Student Agency Capabilities.</p> <p>Students are beginning to develop an understanding of these capabilities..</p> <p>ASP tool administered in line with Kahui Ako (Term 2 and Term 4)</p> <p>ASP tool shows increased Student Agency</p> <p>Tool was under development and not usable in Term 4 to re-administer.</p>	<p>Continue Staff PLD related to agency.</p> <p>Continue work on Student Agency Capabilities with students.</p>
Strong Home-School partnerships to support learning	<p>(At least) termly events planned and implemented.</p> <p>Review the use of Seesaw engagement.</p> <p>Gather student, teacher and whānau feedback (in relation to Seesaw engagement)</p> <p>Turanga programme continues for all junior students for (at least) their first 12 months at school</p> <p>Review of Turanga and its implementation by SLT</p>	<p><u>Data analysis</u></p> <p><u>Annual Plan review</u></p> <p>Community Survey Feedback</p>		<p>Seesaw an effective engager for Room 3 (Optional for other Rooms).</p>

## **KIWISPORT**

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

In 2023 Brookby School received funding of \$1,972. The funding was spent on funding sports equipment and Learn to Sail Programme for Year 7 & 8 students.

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



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

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

<b>Reporting on the principles of being a Good Employer</b>	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Brookby School has and is compliant with the following policies and procedures:</p> <p>Health and Safety including digital safety:</p> <ul style="list-style-type: none"><li>● Up to date emergency procedures and plans and evacuation procedures</li><li>● Specific planning and processes for EOTC activities</li><li>● Duty of Care - see Policy and Registers</li><li>● Risk management procedure</li><li>● Health and Hygiene</li><li>● Hazard and injury register</li></ul> <p>Employment Policy</p> <p>Student behaviour management policy</p> <p>Worker engagement and participation</p> <p>Complaints Policy</p> <p>Wellbeing</p> <ul style="list-style-type: none"><li>● Supportive and collegial work environment</li><li>● Access to EAP</li></ul> <p>Ongoing conversation with all staff and support form leadership where needed</p> <p>Induction for all new staff</p>

<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>We adhere to our EEO Policy and a range of procedures for employment.</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without <b>bias or discrimination</b>. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> <li>● to maintain, and comply with their school's Equal Employment Opportunities policy, and</li> <li>● to include in the annual report a summary of the year’s compliance.</li> </ul> <p>Follow NZSTA and legislation processes with all appointments</p> <p>Advertise through the Ed Gazette permanent teaching position</p> <p>Encourage all applicants and enable a pre visit</p> <p>Use a compliant application form and process for all appointments - We carry out verification of all documentation</p> <p>Follow references are made</p> <p>We shortlist and appoint based on current job description and appointment criteria if appropriate</p> <p>An annual assurance of compliance with this is with EEO policy or procedures is given to the board</p> <p>Annual check (walk through) carried out by Leadership and Board to ensure Health and Safety and property is fit for purpose and all areas accessible. Principal assurances are given at every board meeting.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Follow NZSTA and legislation processes with all appointments</p> <p>Advertise through the Ed Gazette permanent teaching position</p> <p>Encourage all applicants and enable a pre visit</p> <p>Use a compliant application form and process for all appointments - We carry out verification of all documentation</p> <p>Follow-up references are made</p> <p>We shortlist and appoint based on job description and appointment criteria if appropriate</p>

	Appointment panels are selected to ensure suitability of the person and no conflicts of interest
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<p>Aim to give effect to Te Tiriti o Waitangi in all processes</p> <p>Follow EEO principles</p> <p>Provide for school visits prior upon application and build relationships - Korero</p> <p>Offer the opportunity for whānau support at interviews, share pepeha and whakapapa links</p> <p>Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori - Follow Tikanga</p> <p>Include a Te Tiriti o Waitangi element in the employment questions</p> <p>Support with appropriate professional learning and culturally responsive development</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Professional Growth Cycle - individual development and coaching opportunities</p> <p>Professional Development and Learning - Coaching and Mentoring within a school based system</p> <p>Varied professional learning and development programme</p> <p>Connection with development through the Kāhui Ako</p> <p>PLD opportunities available to all staff</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Following the principles of EEO</p> <p>Conversations regarding return to work following parental leave</p> <p>Consider / facilitate flexible return to work plans following parental leave where possible</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Through Health and Safety - ensuring that the school gives access to meet all staff and student needs</p> <p>Being open to adaptation as needed e.g. car parks, accessibility</p> <p>Support and voice as requested or needed (application form)</p>

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

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

Wayne Gillard  
 Principal  
 Brookby School  
 6 / 02 / 2024





## Brookby School Strategic Plan 2024 - 2025

Our strategic plan, **underpinned by our Te Ara Brookby Values** of Whanaungatanga, Mana, Ako and Manaakitanga, guides how we will support ākonga success and achievement. It reflects the values, voices and aspirations of our school community and is **supported by our vision**: At Brookby, we embrace our unique, rural learning environment and promote a culture that inspires personal excellence. We provide a wide range of challenges and opportunities for all our students and empower them with the knowledge and skills they need to be confident, connected and actively involved lifelong learners.

Brookby School is **committed to Te Tiriti o Waitangi**. We acknowledge Ngai tai ki Tamaki as mana whenua and value relationships with iwi and whanau. We recognise Te Tiriti by incorporating it into all aspects of Brookby including governance, structure and practices. At Brookby we will give effect to Te Tiriti through the below goals and initiatives.

Our Goals		
Curriculum	Culture	Connection
Design a Brookby Curriculum that reflects Te Mātaiaho and the Common Practice Models.	Create a supportive environment where we value and respond to the needs and aspirations of our learners.	Foster a learning community that is well-connected and informed.
Our Initiatives		
<ul style="list-style-type: none"> <li>Engage in Literacy PLD to improve literacy outcomes for all ākonga.</li> <li>Staff develop their knowledge and understanding of the Refreshed Curriculum within the Brookby School context.</li> <li>Expect progress for all ākonga.</li> </ul>	<ul style="list-style-type: none"> <li>Develop learner agency to impact positively on ākonga outcomes.</li> <li>Enhance our GROWTH Coaching way of being across the school</li> <li>Demonstrate a commitment to Haoura</li> </ul>	<ul style="list-style-type: none"> <li>Ensure Māori learners' success by the whole school valuing Māori culture and language</li> <li>Foster strong partnerships with home, school and the wider community to support learning.</li> <li>Communicate and report in clear language with the community.</li> </ul>
Primary Objectives		
<ul style="list-style-type: none"> <li>Every student at the school is able to attain their highest possible standard in educational achievement;</li> <li>The school; is a physically and emotionally safe place for all students and staff; and gives effect to relevant student rights set out in this Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993; and takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within the school</li> <li>The school is inclusive of, and caters for, students with differing needs;</li> <li>The school gives effect to Te Tiriti o Waitangi, including by working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori; and taking all reasonable steps to make instruction available in Tikanga Māori and Te Reo Māori; and achieving equitable outcomes for Māori students.</li> </ul>		

# Brookby School Strategic Plan 2024 - 2025

## Our Goals

Curriculum	Culture	Connection
Design a Brookby Curriculum that reflects Te Mātaiaho and the Common Practice Models.	Create a supportive environment where we value and respond to the needs and aspirations of our learners.	Foster a learning community that is well-connected and informed.
<b>National Education and Learning Priorities</b>		
<a href="#">Priorities 2, 3, 4, 5, and 6</a>	<a href="#">Priorities 1, 2, 3, 4, 5, and 6</a>	<a href="#">Priorities 1, 2, 3, 4, 5, and 6</a>
<b>Links to Education Requirements</b>		
<a href="#">The Statement of National Education and Learning Priorities</a> <a href="#">Te Mātaiaho</a> <a href="#">Common Practice Model</a> <a href="#">Kāhui Ako Achievement Plan</a> <a href="#">Ka Hikitia – Ka Hāpaitia</a>	<a href="#">The Statement of National Education and Learning Priorities</a> <a href="#">Attendance and Engagement Strategy</a> <a href="#">Child Protection Policy</a> <a href="#">Kāhui Ako Achievement Plan</a> <a href="#">Ka Hikitia – Ka Hāpaitia</a> <a href="#">NZSTA's guidance for giving effect to Te Tiriti O Waitangi</a>	<a href="#">The Statement of National Education and Learning Priorities</a> <a href="#">Kāhui Ako Achievement Plan</a> <a href="#">Ka Hikitia – Ka Hāpaitia</a> <a href="#">Tau Mai Te Reo</a> <a href="#">Well Being in Education</a> <a href="#">NZSTA's guidance for giving effect to Te Tiriti O Waitangi</a>
<b>Measures of Success (end of 2025)</b>		
<ul style="list-style-type: none"> <li>● Feedback from Kaiako - Engagement sliders for PLD</li> <li>● Kaiako GROWTH coaching documentation reflects a goal focused on school priorities</li> <li>● Report on progress and achievement at end of 2024 and 2025.</li> <li>● Relevant PLD is planned for and provided during Staff Meetings and Teacher Only Days.</li> <li>● Te Ara Brookby Literacy &amp; Numeracy plan developed and implemented.</li> <li>● Brookby Learning Pathways reflect phases of the new curriculum.</li> <li>● Connect with other schools in the Kāhui Ako to support and enhance consistency across schools.</li> <li>● Kaiako planning reflects priorities, approaches, differentiation and specific Brookby Learning Pathways.</li> <li>● Identified needs are supported by timetables, resources, small group and individual support through SENCO, LSC and Learning Assistants.</li> <li>● Mid and End of Year data show below, at and above percentages.</li> <li>● Classroom programmes reflect a range of physical education lessons.</li> <li>● Staff acknowledge and celebrate ākonga progress and achievement within class and wider community.</li> <li>● Leadership roles are reviewed, developed and clearly defined.</li> </ul>	<ul style="list-style-type: none"> <li>● Agency Self Perception Tool analysis</li> <li>● BLPs, Agency Capabilities and learning zones are visible in planning, the classroom and in conversations.</li> <li>● Kaiako GROWTH coaching documentation reflects a goal focused on school priorities</li> <li>● Relevant PLD is planned for and provided during Staff Meetings and Teacher Only Days.</li> <li>● Connect with other schools to support agency development and common language across the Kāhui Ako.</li> <li>● Ākonga coaching other ākonga.</li> <li>● All kaiako trained in GROWTH Coaching</li> <li>● Review Brookby GROWTH Coaching and develop next steps for Coaching.</li> <li>● SLT reviews &amp; plans each term to ensure balance.</li> <li>● Clear organisation and communication</li> <li>● PB4L data collection points</li> <li>● Whanau voice evident.</li> <li>● Te Ara Brookby language used within classrooms, playground and certificates.</li> </ul>	<ul style="list-style-type: none"> <li>● Kaiako conversations reflect a strengths-based approach</li> <li>● Connections between Brookby School and Ngai Tai Ki Tamaki.</li> <li>● Kapa Haka participation across the school</li> <li>● Kapa Haka Rangatira</li> <li>● Staff acknowledging and celebrating ākonga progress and achievement within class and wider community (assembly, Facebook, email to parents, certificates and end-of-year awards)</li> <li>● Leadership roles are reviewed, developed and clearly defined.</li> <li>● Events are planned each term.</li> <li>● Regular contact with whanau.</li> <li>● Information evenings are held for the community.</li> <li>● Brookby reporting reviewed and updated to include Te Mātaiaho phases and specialist Year 7 &amp; 8 programme.</li> <li>● Brookby Learning Pathways, values, and agency capabilities are mentioned explicitly within reporting, certificates and conversations with whanau</li> </ul>