

# CHAPEL DOWNS SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1581

**Principal:** Vaughan Van Rensburg

**School Address:** 170 Dawson Road, Flat Bush, Auckland 2023

**School Postal Address:** PO Box 217069, Botany Junction, Auckland 2164

**School Phone:** (09) 274 8002

**School Email:** [office@chapeldowns.school.nz](mailto:office@chapeldowns.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Amy Tusa	Presiding Member	Re-elected Jun-22	Jun-25
Vaughan Van Rensburg	Principal ex Officio		
Bryce Turner	Parent Representative	Co-opted Nov-22	Jun-25
Shirley Chapman	Parent Representative	Re-elected Jun-22	Jun-25
Amanda Faraimo	Parent Representative	Re-elected Jun-22	Jun-25
Semisi Telefoni	Parent Representative	Re-elected Jun-22	Jun-25
Maliarosa Ane	Parent Representative	Elected Jun-22	Jun-25
David Wadsworth	Parent Representative	Co-opted Apr-23	Apr-24
Gillian Roberts-York	Staff Representative	Re-elected Jun-22	Jun-25

#### Accountant / Service Provider:

Edtech Financial Services Ltd

# CHAPEL DOWNS SCHOOL

## Annual Financial Statements - For the year ended 31 December 2023

### Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 24	Notes to the Financial Statements
25	Independent Auditor's Report
<b>Other Information</b>	
	Analysis of Variance
	Report on How the School Has Given Effect to Te Tiriti o Waitangi
	Statement of Compliance with Employment Policy
	Kiwisport

# Chapel Downs School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

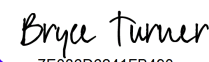
The School's 2023 financial statements are authorised for issue by the Board.

Bryce Turner

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Full Name of Presiding Member

Signed by:



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Signature of Presiding Member

28 May 2025

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Date:

Vaughan Van Rensburg

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Full Name of Principal

Signed by:



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Signature of Principal

28 May 2025

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Date:

# Chapel Downs School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	7,532,703	5,762,779	6,485,496
Locally Raised Funds	3	257,505	215,000	227,264
Interest		57,651	5,500	20,657
<b>Total Revenue</b>		<b>7,847,859</b>	<b>5,983,279</b>	<b>6,733,417</b>
<b>Expense</b>				
Locally Raised Funds	3	163,887	162,453	129,696
Learning Resources	4	4,759,752	4,130,859	4,134,707
Administration	5	1,101,138	310,068	917,983
Interest		7,089	3,588	(4,581)
Property	6	1,737,283	1,595,077	1,643,548
Loss on Disposal of Property, Plant and Equipment		-	-	1,790
<b>Total Expense</b>		<b>7,769,149</b>	<b>6,202,045</b>	<b>6,823,143</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>78,710</b>	<b>(218,766)</b>	<b>(89,726)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>78,710</b>	<b>(218,766)</b>	<b>(89,726)</b>

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



# Chapel Downs School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,851,901	1,752,023	1,941,627
Total comprehensive revenue and expense for the year		78,710	(218,766)	(89,726)
MOE Contribution - Furniture and Equipment Grant		68,606	-	-
MOE Contribution - Te Mana Tuhono		78,436	-	-
<b>Equity at 31 December</b>		2,077,653	1,533,257	1,851,901
Accumulated comprehensive revenue and expense		2,077,653	1,533,257	1,851,901
Reserves		-	-	-
<b>Equity at 31 December</b>		2,077,653	1,533,257	1,851,901

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.

# Chapel Downs 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	158,850	57,333	105,859
Accounts Receivable	8	371,694	221,827	286,212
GST Receivable		37,055	20,703	7,348
Prepayments		16,794	27,675	17,165
Inventories	9	31,885	20,973	26,303
Investments		1,056,181	665,745	876,756
Funds Receivable for Capital Works Projects	16	39,300	-	51,999
		1,711,759	1,014,256	1,371,642
<b>Current Liabilities</b>				
Accounts Payable	12	565,664	276,618	372,671
Revenue Received in Advance	13	13,681	-	-
Provision for Cyclical Maintenance	14	59,950	53,944	49,453
Finance Lease Liability	15	32,343	30,882	19,224
Funds held for Capital Works Projects	16	41,184	-	-
		712,822	361,444	441,348
<b>Working Capital Surplus/(Deficit)</b>		998,937	652,812	930,294
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,312,723	1,017,610	1,122,112
		1,312,723	1,017,610	1,122,112
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	176,175	128,432	155,493
Finance Lease Liability	15	57,832	8,733	45,012
		234,007	137,165	200,505
<b>Net Assets</b>		2,077,653	1,533,257	1,851,901
<b>Equity</b>		2,077,653	1,533,257	1,851,901

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

# Chapel Downs School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,914,019	1,338,776	1,684,843
Locally Raised Funds		272,649	216,955	225,569
Goods and Services Tax (net)		(29,707)	(13,355)	13,355
Payments to Employees		(1,167,220)	(1,080,636)	(1,170,724)
Payments to Suppliers		(550,371)	(520,717)	(604,476)
Interest Paid		(7,089)	(3,588)	4,581
Interest Received		49,034	13,079	15,625
Net cash from/(to) Operating Activities		481,315	(49,486)	168,773
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(11,898)	-
Purchase of Property Plant & Equipment (and Intangibles)		(412,492)	(259,677)	(165,023)
Purchase of Investments		(179,425)	211,011	(11,011)
Net cash from/(to) Investing Activities		(591,917)	(60,564)	(176,034)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		68,606	-	-
Contributions from / (Distributions to) Ministry of Education		78,436	-	-
Finance Lease Payments		(37,332)	9,525	(39,511)
Funds Administered on Behalf of Other Parties		53,883	51,999	17,897
Net cash from/(to) Financing Activities		163,593	61,524	(21,614)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>52,991</b>	<b>(48,526)</b>	<b>(28,875)</b>
Cash and cash equivalents at the beginning of the year	7	105,859	105,859	134,734
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>158,850</b>	<b>57,333</b>	<b>105,859</b>

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

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

### ***Critical Judgements in Applying Accounting Policies***

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

#### ***Classification of leases***

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

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### c) Revenue Recognition

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### d) Operating Lease Payments

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

### e) Finance Lease Payments

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and are comprised 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 material.

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

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

### **Finance Leases**

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**k) Impairment of Property, Plant, and Equipment**

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

**Non cash generating assets**

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

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

**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.



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **m) 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.

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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 are earned.

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

### **o) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

### **p) 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.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### q) 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.

### r) 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.

### s) 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.

### t) Budget Figures

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

### u) 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.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,732,674	1,565,987	2,320,813
Teachers' Salaries Grants	3,552,199	2,997,854	2,960,247
Use of Land and Buildings Grants	1,247,830	1,198,938	1,198,938
Other Government Grants	-	-	5,498
	<u>7,532,703</u>	<u>5,762,779</u>	<u>6,485,496</u>

The school has opted in to the donations scheme for this year. Total amount received was \$95,863 (2022: \$86,100). Included in Government Grants - Ministry of Education is Ministry funded Healthy School Lunches programme of \$760,870 (2022: \$616,730).

### 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
<b>Revenue</b>	\$	\$	\$
Donations & Bequests	300	-	310
Curriculum related Activities - Purchase of goods and services	16,395	15,000	13,930
Trading	166,868	140,000	144,266
Fundraising & Community Grants	73,942	60,000	68,758
	<u>257,505</u>	<u>215,000</u>	<u>227,264</u>
<b>Expense</b>			
Extra Curricular Activities Costs	42,250	42,000	21,034
Trading	119,937	120,453	108,350
Fundraising and Community Grant Costs	1,700	-	312
	<u>163,887</u>	<u>162,453</u>	<u>129,696</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>93,618</u>	<u>52,547</u>	<u>97,568</u>

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	100,370	105,254	84,879
Information and Communication Technology	48,435	43,000	66,146
Library Resources	7,443	5,900	5,075
Employee Benefits - Salaries	4,411,316	3,760,195	3,757,723
Staff Development	27,036	21,000	15,012
Depreciation	165,152	195,510	205,872
	<u>4,759,752</u>	<u>4,130,859</u>	<u>4,134,707</u>

### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	7,960	7,960	7,720
Board Fees	4,285	5,060	3,170
Board Expenses	7,609	10,000	10,228
Communication	13,099	7,200	9,542
Consumables	582	1,000	470
Operating Leases	839	840	1,311
Legal Fees	-	2,500	-
Healthy School Lunches Programme	760,870	-	616,730
Other	31,181	26,650	27,316
Employee Benefits - Salaries	235,214	215,538	196,746
Insurance	22,465	17,000	26,881
Service Providers, Contractors and Consultancy	17,034	16,320	17,869
	<u>1,101,138</u>	<u>310,068</u>	<u>917,983</u>

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	31,545	28,000	25,666
Cyclical Maintenance	80,191	51,000	67,926
Grounds	24,909	25,400	24,584
Heat, Light and Water	66,846	43,000	45,077
Repairs and Maintenance	54,139	55,000	66,290
Use of Land and Buildings	1,247,830	1,198,938	1,198,938
Security	8,664	8,000	7,793
Employee Benefits - Salaries	223,159	185,739	207,274
	<u>1,737,283</u>	<u>1,595,077</u>	<u>1,643,548</u>

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

### 7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	158,850	57,333	105,859
Cash and cash equivalents for Statement of Cash Flows	<u>158,850</u>	<u>57,333</u>	<u>105,859</u>

Of the \$158,850 Cash and Cash Equivalents, \$41,184 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	492	-	1,955
Receivables from the Ministry of Education	20,178	-	-
Interest Receivable	16,454	258	7,837
Teacher Salaries Grant Receivable	334,570	221,569	276,420
	<u>371,694</u>	<u>221,827</u>	<u>286,212</u>
Receivables from Exchange Transactions	16,946	258	9,792
Receivables from Non-Exchange Transactions	354,748	221,569	276,420
	<u>371,694</u>	<u>221,827</u>	<u>286,212</u>

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	3,960	20,973	2,769
School Uniforms	27,925	-	23,534
	<u>31,885</u>	<u>20,973</u>	<u>26,303</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,056,181	665,745	876,756
	<u>1,056,181</u>	<u>665,745</u>	<u>876,756</u>
Total Investments			

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	616,303	7,354	-	-	(36,261)	<b>587,396</b>
Furniture and Equipment	322,874	113,115	-	-	(54,237)	<b>381,752</b>
Information and Communication Technology	69,243	181,967	-	-	(51,116)	<b>200,094</b>
Motor Vehicles	29,128	-	-	-	(1,788)	<b>27,340</b>
Leased Assets	67,254	53,047	-	-	(19,551)	<b>100,750</b>
Library Resources	17,310	280	-	-	(2,199)	<b>15,391</b>
<b>Balance at 31 December 2023</b>	<b>1,122,112</b>	<b>355,763</b>	<b>-</b>	<b>-</b>	<b>(165,152)</b>	<b>1,312,723</b>

The net carrying value of furniture and equipment held under a finance lease is \$100,750 (2022: \$67,254).

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,247,987	(660,591)	<b>587,396</b>	1,240,634	(624,331)	<b>616,303</b>
Furniture and Equipment	1,350,494	(968,742)	<b>381,752</b>	1,237,379	(914,505)	<b>322,874</b>
Information and Communication Technology	678,456	(478,362)	<b>200,094</b>	496,489	(427,246)	<b>69,243</b>
Motor Vehicles	39,075	(11,735)	<b>27,340</b>	39,075	(9,947)	<b>29,128</b>
Leased Assets	123,837	(23,087)	<b>100,750</b>	180,567	(113,313)	<b>67,254</b>
Library Resources	114,613	(99,222)	<b>15,391</b>	114,333	(97,023)	<b>17,310</b>
<b>Balance at 31 December</b>	<b>3,554,462</b>	<b>(2,241,739)</b>	<b>1,312,723</b>	<b>3,308,477</b>	<b>(2,186,365)</b>	<b>1,122,112</b>

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	177,854	25,718	35,914
Accruals	7,960	7,486	7,720
Banking Staffing Overuse	6,980	-	37,607
Employee Entitlements - Salaries	337,924	221,569	262,188
Employee Entitlements - Leave Accrual	34,946	21,845	29,242
	<u>565,664</u>	<u>276,618</u>	<u>372,671</u>
Payables for Exchange Transactions	565,664	276,618	372,671
	<u>565,664</u>	<u>276,618</u>	<u>372,671</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	13,681	-	-
	<u>13,681</u>	<u>-</u>	<u>-</u>

### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	204,946	204,946	182,376
Increase to the Provision During the Year	80,191	51,000	67,926
Use of the Provision During the Year	(49,012)	(48,412)	(45,356)
Other Adjustments	-	(25,158)	-
Provision at the End of the Year	<u>236,125</u>	<u>182,376</u>	<u>204,946</u>
Cyclical Maintenance - Current	59,950	53,944	49,453
Cyclical Maintenance - Non current	176,175	128,432	155,493
	<u>236,125</u>	<u>182,376</u>	<u>204,946</u>

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

The schools 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.



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	39,444	30,882	24,304
Later than One Year and no Later than Five Years	63,992	8,733	52,272
Future Finance Charges	(13,261)	-	(12,340)
	90,175	39,615	64,236
<b>Represented by</b>			
Finance lease liability - Current	32,343	30,882	19,224
Finance lease liability - Non current	57,832	8,733	45,012
	90,175	39,615	64,236

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Modernisation/Replacement Block 9		(15,505)	-	-	-	(15,505)
Block 12/Admin Weathertightness		(32,921)	36,525	-	-	3,604
Library/Admin Alterations		(3,573)	-	-	-	(3,573)
Junior Playground and Outdoor Area		-	180,000	(200,222)	-	(20,222)
4 x Replacement Classrooms & Site Works		-	37,580	-	-	37,580
Totals		(51,999)	254,105	(200,222)	-	1,884

#### Represented by:

Funds Held on Behalf of the Ministry of Education	41,184
Funds Receivable from the Ministry of Education	(39,300)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Heat Pumps		(3,085)	-	-	3,085	-
Modernisation/Replacement Block 9		(15,505)	-	-	-	(15,505)
Block 12/Admin Weathertightness		(32,921)	-	-	-	(32,921)
Library/Admin Alterations		(18,385)	19,778	(4,965)	-	(3,573)
Totals		(69,896)	19,778	(4,965)	3,085	(51,999)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(51,999)

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 17. Related Party Transactions

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

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

The Chapel Downs Family Service Centre Trust (the FSC) is a pre-school facility operating on school land and incorporated as a charitable trust. The FSC is considered a controlled entity of Chapel Downs School for the purposes of the Public Audit Act 2001 as the school Board has the power to appoint and remove trustees of the FSC by virtue of the FSC's trust deed. However, the school does not have any rights, directly or indirectly, to benefit from the FSC's activities, nor has the school obtained any direct or indirect benefit from the FSC in the past. The FSC's objectives also do not appear to be congruent or complementary to those of the school. After careful consideration, the school believes while it satisfied the power element, through appointing or removing the Board of the FSC, it does not satisfy the benefit element and therefore there is no control for financial reporting purposes under the applicable accounting standard PBE IPSAS 35: Consolidated Financial Statements, which requires both the control and benefits tests to be met for control to exist. Therefore the financial statements of the FSC and the school are not consolidated.

As a registered charity, the FSC prepares separate financial statements for their year-end, which is 30 June. These have been audited by RSM Hayes Audit. The financial statements and founding documents of the FSC are available for public viewing on the Charities Register (Registered Charity Number CC47382).

The FSC is also considered as a related entity due to the above and the fact that the school's Principal is a member of the key management personnel of both entities. During the year the FSC reimbursed \$63,198 for site rental and reimbursement of operational costs of the FSC paid on their behalf (2022: \$61,393). Any transactions with the FSC are on an arm's length basis. There were no amounts outstanding at year end (2022: nil).

The Board of Trustees considers that there are no other related party transactions in 2023 (2022: nil).

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	4,285	3,170
Leadership Team Remuneration	658,808	518,861
Full-time equivalent members	5	4
Total key management personnel remuneration	663,093	522,031

There are 8 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	1 - 5	1 - 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
130 - 140	1	0
120 - 130	0	1
110 - 120	5	2
100 - 110	5	1
	11	4

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 19. Compensation and Other Benefits Upon Leaving

There was no compensation or other benefits paid to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation.

### 20. Contingencies

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

#### Holidays Act Compliance – Schools Payroll

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

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

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$0 (2022: \$0).

#### (b) Operating Commitments

As at 31 December 2023, the Board has no contracts for operating leases.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 22. Financial Instruments

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

#### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	158,850	57,333	105,859
Receivables	371,694	221,827	286,212
Investments - Term Deposits	1,056,181	665,745	876,756
Total financial assets measured at amortised cost	<u>1,586,725</u>	<u>944,905</u>	<u>1,268,827</u>

#### Financial liabilities measured at amortised cost

Payables	565,664	276,618	372,671
Finance Leases	90,175	39,615	64,236
Total financial liabilities measured at amortised cost	<u>655,839</u>	<u>316,233</u>	<u>436,907</u>

### 23. Events After Balance Date

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

## Independent Auditor's Report

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

### Opinion

We have audited the financial statements of the School on pages 1 to 24, 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 28 May 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 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.

## 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 board member list, analysis of variance, compliance with good employer requirements 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 Chapel Downs School.

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

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





**Chapel Downs**  
**Primary School**

# ANALYSIS OF VARIANCE

2023



**Chapel Downs**  
Primary School

# Strategic Plan 2024-2025

**Our Vision: Achieving Together**

## Learning Vision

At Chapel Downs students achieve through quality provision, leadership, teaching and learning supported by effective governance



## Community Vision

At Chapel Downs students achieve through strong engagement with our community





# Chapel Downs School Strategic Plan 2024 - 2025



**Chapel Downs**  
Primary School

## **He Mapuna te Tamaiti - Achieving Together**

Each child is precious and unique

### **Our Chapel Downs Vision**

Chapel Downs' shared vision of our learner is designed to empower students to thrive in the 21st Century, for our children's future. The six learner dispositions are a combination of skills, attitudes, values and knowledge that our learning community have identified as being essential. Our students need an up-to-date curriculum that reflects not only the knowledge and skills needed for the future, but also the best teaching strategies and learning theories. These 21st Century learner dispositions are reflected in the Ministry of Education's NZ curriculum with the five key competencies being integral to the way students learn and teachers teach.

### **Our School Reflects Cultural Diversity by:**

- Respecting and valuing all cultures within our multicultural community.
- Providing learning support for our students with Non-English Speaking Backgrounds.
- Working to achieve key goals from 'Action Plan for Pacific Education 2020-2030 (2023 refresh).
- Including bicultural and multicultural aspects within the curriculum.
- Acknowledging and utilising local human resources within lesson planning.

### **Our Dispositions**



**Communicator**



**Investigator**



**Perseverance**



**Respect**



**Self-Manager**



**Teamwork**



# Chapel Downs School Strategic Plan 2024 - 2025

**He Mapuna te Tamaiti - Achieving Together**  
Each child is precious and unique



**Chapel Downs  
Primary School**

## Strategic Goals

### Wellbeing *Hauora*

#### Initiatives

Providing an environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs.

Providing a strong welcoming environment where staff and the community all feel welcome and supported.

Accommodate and support an increasing student population while ensuring their wellbeing and success.

We care, nurture and then educate.

### Partnership *Kotahitanga*

#### Initiatives

Including family and whanau as partners central to the learning and achievement of every learner/ākonga.

Ensuring financial and other barriers for learner/ākonga and their family/whanau do not prevent equitable access to teaching, learning and participation in school life.

Working together with our multicultural community, valuing and respecting all cultures.

Continue to foster partnerships as the community grows.

### Student Learning and Achievement *Ako*

#### Initiatives

Accelerating learning for all by providing a high quality, inclusive and engaging curriculum.

NZC key competencies are delivered through the Chapel Downs Learner Dispositions.

Using an Inquiry based approach to learning enables learner/ākonga to demonstrate a high level of proficiency of the Chapel Downs Dispositions across all areas of school life and beyond.

Enhance reading and writing proficiency through structured literacy.

Strengthen student support services to cater to the diverse needs of a growing student population.

## Our Dispositions





# Chapel Downs School

## Strategic Goal 1 2024-2025

### Wellbeing - *Hauora*



**Chapel Downs**  
Primary School

#### Initiatives

Providing an environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs

Providing a strong welcoming environment where staff and the community all feel welcome and supported

Accommodate and support an increasing student population while ensuring their wellbeing and success

We care, nurture and then educate

#### Actions

##### 2024

Encourage students to express their opinions, interests, and identities. Create opportunities for student leadership, participation, and decision-making in the learning environment

Promote school vision and dispositions

Form a common understanding of best practice throughout the school focusing on Whanaungatanga, Manaakitanga, Rangatiratanga and Kotahitanga

Induction of new staff

Staff PLD

Community Events

Ensure that our physical spaces are inviting and accessible to all, with consideration given to factors such as mobility, sensory needs, and cultural preferences

Roll growth classrooms. Working with the MoE around a significant building project for Chapel Downs

Care, nurture and then educate

##### 2025

Community Survey 2025

Promote school vision and dispositions

Revisit best practice throughout the school focusing on Whanaungatanga, Manaakitanga, Rangatiratanga and Kotahitanga

Induction of new staff

Staff PLD

Community Events

Regularly evaluate and assess our efforts to create a welcoming environment, and be open to making adjustments and improvements based on feedback and evolving needs

Additional roll growth classrooms added. Building project will potentially be underway

Care, nurture and then educate

#### Outcomes

An environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs

A strong welcoming environment where staff and the community all feel welcome and supported

Accommodating and supporting student wellbeing and success

We care, nurture and then educate



# Chapel Downs School

## Strategic Goal **2** 2024-2025

### Partnership - *Kotahitanga*



**Chapel Downs**  
Primary School

#### Initiatives

**Including family and whānau as partners central to the learning and achievement of every learner/ākonga**

**Ensuring financial and other barriers for ākonga and their family/whānau do not prevent equitable access to teaching, learning and participation in school life**

**Working together with our multicultural community, valuing and respecting all cultures**

**Continue to foster partnerships as our community grows**

#### Actions

##### 2024

Ensure parents continue to feel informed and part of student learning

Focus on student attendance to enhance student achievement and engagement

Focus on early interventions to support attendance

Provide strong supportive school transitions

Continued participation in the MoE Donations Scheme

Provide funding for the new entrant stationery pack and keep reviewing barriers for school entry

Participate in the Ka Ora, Ka Ako Healthy School Lunches Programme

Review information from 2023 community survey

Increase the level of understanding and knowledge of Tikanga and Te Reo Maori through professional learning for staff

Foster a sense of belonging

Review information from 2023 community survey

Value and respect all cultures to build trust and positive relationships among diverse community members

##### 2025

Continue to promote consistency in expectations, reinforce learning outside the classroom, and encourage open dialogue about learners' progress and needs

Continue to focus on student attendance

Strong supportive school transitions

All students, regardless of their economic background, have access to the same educational opportunities

Collaborate with our multicultural community to foster opportunities for individuals to learn about different cultures, traditions, languages, and customs

Enrich the learning experience for students by exposing them to different worldviews and perspectives

Community Survey 2025

Continue to provide inclusive environments where individuals feel accepted and valued for who they are

Community Survey 2025

#### Outcomes

**Family and whānau are included as partners central to the learning and achievement of every learner/ākonga**

**Ākonga and their family/whānau have equitable access to teaching, learning and participate in school life**

**Working together with our multicultural community, valuing and respecting all cultures**

**Partnerships with our community**



# Chapel Downs School

## Strategic Goal **3** 2024-2025

### Student Learning and Achievement - Ako



**Chapel Downs**  
Primary School

#### Initiatives

**Accelerating learning for all by providing a high quality, inclusive and engaging curriculum**

**NZC key competencies are delivered through the Chapel Downs Learner Dispositions**

**Using an inquiry based approach to learning enables learner/ākonga to demonstrate a high level of proficiency of the Chapel Downs Dispositions across all areas of school life and beyond**



**Enhance reading and writing proficiency through structured literacy**

**Strengthen student support services to cater to the diverse needs of a growing population**

#### Actions

##### 2024

Achievement in reading across all year levels so that students are working at or above expected levels

Accelerated progress in reading

Staff ESOL PLD with a focus on writing

Trial of PR1ME Maths in Y1, Y3 & Y5

Chapel Downs Dispositions embedded throughout the school

Use the Chapel Downs Inquiry model throughout the school

Use of the structured literacy approach for students who are learning to read and write

Foster a culture of inclusivity, empathy, and respect within the school environment to ensure that all students feel safe, supported, and valued

##### 2025

Continue to focus on improving academic achievement in reading

Ongoing focus of supporting ESOL students

Review and evaluate PR1ME Maths trial

Review use of the Chapel Downs Dispositions rubric

Revisit and review the Chapel Downs Inquiry model

Structured literacy approach embedded throughout the school for students who are learning to read and write

Review factors such as demographic diversity, academic challenges, social and emotional needs, cultural backgrounds, language proficiency, and any barriers to learning

#### Outcomes

**Accelerated learning for all**

**Chapel Downs Learner Dispositions are embedded throughout the school**

**Chapel Downs Learner Dispositions are embedded throughout the school**

**Enhanced reading and writing proficiency throughout the school**

**Student support services that cater to the diverse needs of our students**



# Cultural Diversity - How we have given effect to Te Tiriti o Waitangi



## ***Our School reflects Cultural Diversity by:-***

- Respecting and valuing all cultures within our multicultural community.
- Providing learning support for our students with Non-English Speaking Backgrounds.
- Working to achieve key goals 'Action Plan for Pacific Education' 2030 Vision and Improving Education outcomes for Pacific
- Including bicultural and multicultural aspects within the curriculum.
- Acknowledging and utilising local human resources within lesson planning.

## ***Our school reflects the unique position of the Maori culture by:-***

- Acknowledging the status of the Treaty of Waitangi.
- Planning curriculum delivery around key frame work from Macfarlane's Educultural Wheel (2004)- **Whanaungatanga** (relationship), **Rangatiratanga** (self determination), **Manaakitanga** (ethos of care), **Kotahitanga** (unity of bonding).
- Adhering to Kahikitia June 2020 –Accelerating Success (MoE).
- Acknowledging that New Zealand is a bi-cultural nation.
- Including aspects of Tikanga Maori in formal school occasions.
- Involving designated kaumatua and kuia attached to our school.
- Singing the National Anthem in both Maori and English at formal occasions.
- Using correct pronunciation of Maori names, place names, etc.
- Reflecting the value of Maori culture within our school environment.

## **Our school incorporates tikanga Maori into the school's curriculum by:-**

- Supporting teacher professional development to promote confidence and skill.
- Making efforts to provide kapa haka opportunities for our students.
- Using Te Reo and promoting Tikanga within the classroom.
- Promoting and participating in Maori Language Week and recognising Matariki.
- Promoting protocol and understanding through visits to our local Marae.
- Integrating across the curriculum whenever possible.
- Teaching Te Reo when expertise is available.

## **Our school discovers the views and concerns of our Maori community by:-**

- Consulting with local iwi.
- Ensuring accessibility of the Principal and Board of Trustees and their willingness to listen.

## **When a parent of a student requests that their child (ren) be provided with instruction in Te Reo Maori beyond the resources of the school, the Principal will:**

- Discuss with the parent the ways the school currently involves Te Reo and Tikanga Maori in our life and programmes.
- Assist parents to gain information on schools in the district that have the capacity for more intensive instruction.

# COMPLIANCE WITH EMPLOYMENT POLICY

Chapel Downs Primary School Policies are available at [chapeldowns.schooldocs.co.nz](http://chapeldowns.schooldocs.co.nz)

Policies are in place for:

- Employer Responsibility Policy
- Equal Employment Opportunities

## LINKS TO NATIONAL EDUCATION AND LEARNING PRIORITIES (NELP) & EDUCATION AND TRAINING ACT 2020

STRATEGIC GOALS	NELPs	EDUCATION AND TRAINING ACT 2020
STRATEGIC GOAL 1 WELLBEING	Objective 1: Learners at the Centre Objective 2: Barrier Free Access Objective 3: Quality Teaching and Leadership	<ul style="list-style-type: none"> <li>• Every student is able to attain their highest possible standard in educational achievement</li> <li>• The school give effect to relevant student rights</li> <li>• The school is inclusive of all, caters for students with differing needs</li> <li>• The school gives effect to Te Tiriti o Waitangi</li> <li>• The school is physically and emotionally safe</li> <li>• The school takes all reasonable steps to eliminate racism, stigma, bullying and any other forms of discrimination within the school</li> </ul>
STRATEGIC GOAL 2 PARTNERSHIP	Objective 1: Learners at the Centre Objective 2: Barrier Free Access Objective 3: Quality Teaching and Leadership	
STRATEGIC GOAL 3 STUDENT LEARNING AND ACHIEVEMENT	Objective 1: Learners at the Centre Objective 2: Barrier Free Access Objective 3: Quality Teaching and Leadership Objective 4: Future of Learning and work	



## Chapel Downs Primary School

### 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:

<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><b><i>By following the guidelines in our Health, Safety and Welfare Policy available publicly on the school docs website which states:</i></b></p> <p><i>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:</i></p> <ul style="list-style-type: none"> <li><i>● to maintain, and comply with their school's Equal Employment Opportunities policy, and</i></li> <li><i>● to include in the annual report a summary of the year's compliance.</i></li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><b><i>By following the guidelines in our Health, Safety and Welfare Policy available publicly on the school docs website which states:</i></b></p> <p><i>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:</i></p> <ul style="list-style-type: none"> <li><i>● to maintain, and comply with their school's Equal Employment Opportunities policy, and</i></li> <li><i>● to include in the annual report a summary of the year's compliance.</i></li> </ul>

How do you practise impartial selection of suitably qualified persons for appointment?	<i>Candidates are evaluated according to their experience, the needs of our students and school, the job description, the strengths they bring and referee reports (in alignment with our EEO Policy)</i>
<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><i>This will be considered when interviewing a candidate for a position within our school</i></p> <p><i>Regular discussions with staff and encouragement to further develop their own knowledge or seek PD opportunities to upskill themselves to be the best version of themselves that they can be. This approach will then benefit the ākonga in their classrooms.</i></p>
How have you enhanced the abilities of individual employees?	<i>We have allocated Operation Funding to support teachers professional development opportunities and encourage them to be proactive and seek out these opportunities to strengthen areas of weakness OR further develop areas of strength</i>
How are you recognising the employment requirements of women?	<p><i>We are primarily a staff of all women:-</i></p> <ul style="list-style-type: none"> <li>• <i>Maternity Leave provisions</i></li> <li>• <i>Sick leave provision for dependents</i></li> <li>• <i>Personal amenities for women</i></li> <li>• <i>BOT supplied morning tea</i></li> <li>• <i>Respecting cultural boundaries</i></li> </ul>
How are you recognising the employment requirements of persons with disabilities?	<p><i>In 2022 we did not have any staff with physical disabilities however we have:</i></p> <ul style="list-style-type: none"> <li>• <i>disabled toilets</i></li> <li>• <i>wheel-chair access to every area of the school</i></li> <li>• <i>ability to allow a disabled car park space</i></li> </ul>

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?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Completed by: Vaughan van Rensburg, Principal, Chapel Downs School 2023

## CHAPEL DOWNS SCHOOL

## Annual Plan 2024



**Chapel Downs**  
Primary School

### Wellbeing - Hauora

Initiative	Actions	Owner	Reporting
Providing an environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs.	Collate and review data from student wellbeing survey 2024	Leadership Team	Board Report
	Well being survey - Y5/Y6 students Term 3 2024	Leadership Team	Community Feedback, Board Report
	Community survey - 2025	Board of Trustees	Community Feedback, Board Report in 2025
	Awhi meetings to discuss students whose welfare is at risk	Leadership Team	Awhi Register
	Monitor closely Student attendance to help learning	SENCO, Senior Leadership team, Attendance Officer	Attendance Report -Board of Trustees
Providing a strong welcoming environment where staff and the community all feel welcome and supported.	Community Events including whole school assemblies, open mornings, parent teacher interviews, Prize Giving	school wide	Analysis of variance
	Staff PLD & Induction of new staff	school wide	Analysis of variance
	Chapel Downs School Dispositions	school wide	Analysis of variance
	Team meetings & Friday morning meetings	school wide	Analysis of variance
	Welcoming team in the Reception/Office area	Admin Team	Analysis of variance
Accommodate and support an increasing student population while ensuring their wellbeing and success	Physical Spaces that are inviting and accessible to all	MoE, Leadership Team, BoT	MoE Design Process
	Additional Roll Growth Classrooms		MoE
	Enabling works for Junior College building project		MoE
We care, nurture and then educate.	Importance placed on Hauora and wellbeing	school wide	Analysis of variance
	Children at the centre of everything we do	school wide	Analysis of variance
	School Vision - Achieving together	school wide	Analysis of variance

## CHAPEL DOWNS SCHOOL

## Annual Plan 2024


**Chapel Downs**  
 Primary School

### Partnership - Kotahitanga

Initiative	Actions	Owner	Reporting
Including family and whanau as partners central to the learning and achievement of every akonga.	Community survey - 2025	Board of Trustees	Community Feedback, Board Report 2025
	Written reports twice a year	school wide	Analysis of variance
	Parent teacher interviews twice a year	school wide	Analysis of variance
	Meet the teacher	school wide	Analysis of variance
	Open mornings	school wide	Analysis of variance
	School website	Leadership team	Analysis of variance
	School newsletters	Leadership team	Analysis of variance
	School Facebook page	Leadership team	Analysis of variance
	Community events including athletics day	school wide	Analysis of variance
	Awhi meetings every fortnight to discuss students whose attendance is a concern	Leadership team	Attendance Report Board of Trustees-Nov
	School transitions	Leadership team	Analysis of variance
Ensuring financial and other barriers for akonga and their family/whanau do not prevent equitable access to teaching, learning and participation in school life.	Participate in the MoE school donation scheme	Board of Trustees	Analysis of variance
	Financial assistance for whanau to pay for camp	Leadership team	Analysis of variance
	Providing lunches through Ka Ora, Ka Ako Healthy Lunches Programme	Leadership team	Analysis of variance
	Providing shoes through Kids Can	Leadership team	Analysis of variance
	Providing stationery for all Year 0/Year 1 Learners	Leadership Team	Analysis of variance
Working together with our multicultural community, valuing and respecting all cultures	Review information from 2023 community survey	Board of Trustees	Community Feedback
	Cultural Festival 2025	School wide	Analysis of variance
	Cultural Groups - extra curricular activities	Y3 - Y6 team	Analysis of variance
	Celebrate language weeks	school wide	Analysis of variance
Continue to foster partnerships as our community grows	Review information from 2023 community survey	Leadership Team & BoT	Community Feedback
	New Parent mornings	Leadership Team	Community Feedback

CHAPEL DOWNS SCHOOL

## Annual Plan 2024


**Chapel Downs**  
 Primary School

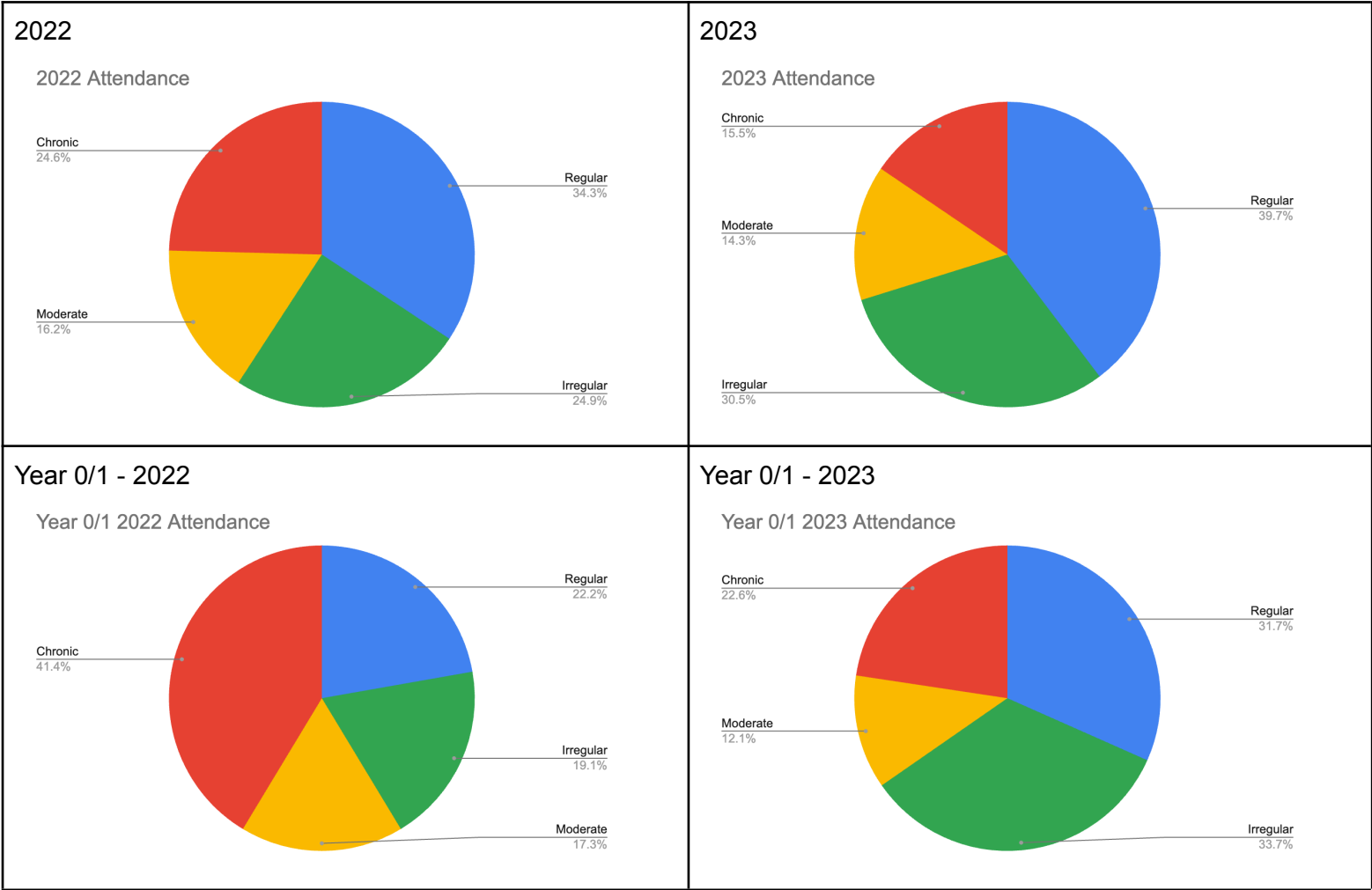
**Student Learning and achievement - Ako**

Initiative	Actions	Owner	Reporting
Accelerating learning for all by providing a high quality, inclusive and engaging curriculum.	Enhancing teacher knowledge of structured literacy	School Wide	Professional Growth Cycle documents
	Teacher inquiry to accelerate learning in Reading	School wide	Professional Growth Cycle documents
	Staff ESOL PLD with a focus on writing	school wide	Professional Growth Cycle documents MoE- ESOL PLD contract with facilitator
	Trial of PR1ME Maths in Y1, Y3 & Y5	Y1, Y3, Y5	Review meetings
NZC key competencies are delivered through the Chapel Downs Learner Dispositions	Integrate the Chapel Downs Learning Dispositions and Vision as part of the daily classroom programmes.	School wide	Analysis of variance
	Use of the Chapel Downs Disposition Rubric	School wide	Analysis of variance
	Learning Connect Reports to focus on dispositions	Year 0/1 Team	Analysis of variance
	Dispositions are included in all planning	school wide	Appraisal documents
Using an Inquiry based approach to learning enables akonga to demonstrate a high level of proficiency of the Chapel Downs Dispositions across all areas of school life and beyond	School wide themes for inquiry learning	School wide	Analysis of variance
	Collaborative planning to hook children in and motivate inquiry direction	School wide	Analysis of variance
	Collecting student voice for inquiry learning	School wide	Analysis of variance
	Use the Chapel Downs Inquiry model throughout the school	School wide	Analysis of variance
Enhance reading and writing proficiency through structured literacy	Enhancing reading and writing fluency within classroom programmes with a focus on structured literacy and beginning to integrate this school wide.	school wide	Professional Growth Cycle documents
	Staff PLD tailored to individual teacher needs & skills	school wide	Professional Growth Cycle documents
	Staff PLD targeted around student needs & skills	school wide	Professional Growth Cycle documents
Strengthen student support services to cater to the diverse needs of a growing population	Foster a culture of inclusivity, empathy and respect	School wide	
	Well being survey - Y5/Y6 students Term 3 2024	Y5, Y6	



# STUDENTS PROGRESS AND ACHIEVEMENT - ATTENDANCE AND ACHIEVEMENT 2023

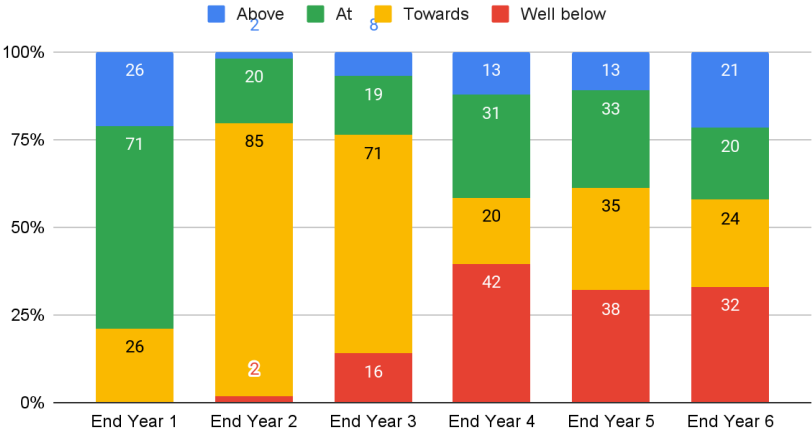
## Whole School Attendance - 2022 vs 2023



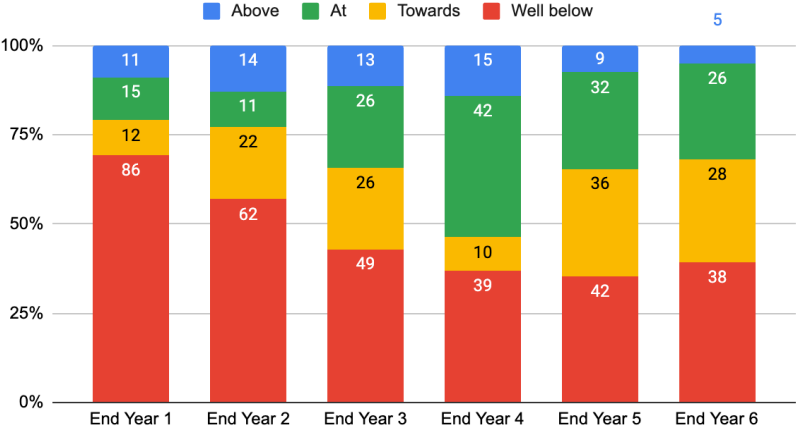
### 2023 Goals:

50% of all students attending school regularly (90-100%) <ul style="list-style-type: none"><li>- 39.7% of students attended school regularly in 2023</li></ul>	30% of all students attending school irregularly (80-90%) <ul style="list-style-type: none"><li>- 30.5% of students attended school irregularly</li></ul>	40% of Year 1 students attending school regularly (90-100%) <ul style="list-style-type: none"><li>- 31.7% of students attended school regularly</li></ul>
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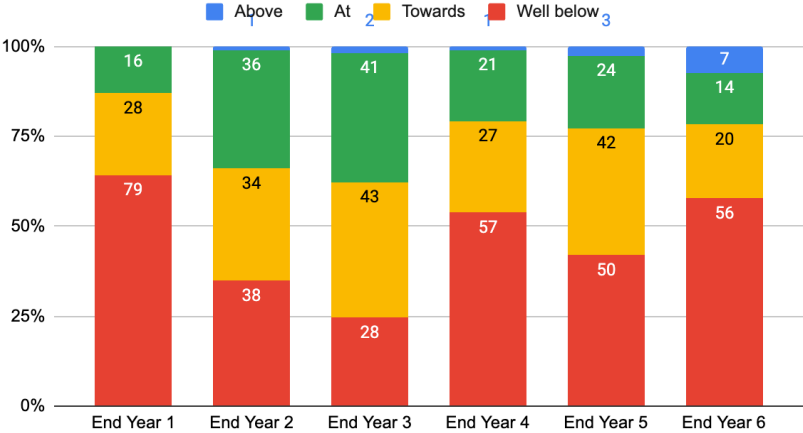
2023 Maths EOY OTJs (whole school)



2023 Reading EOY OTJs (whole school)

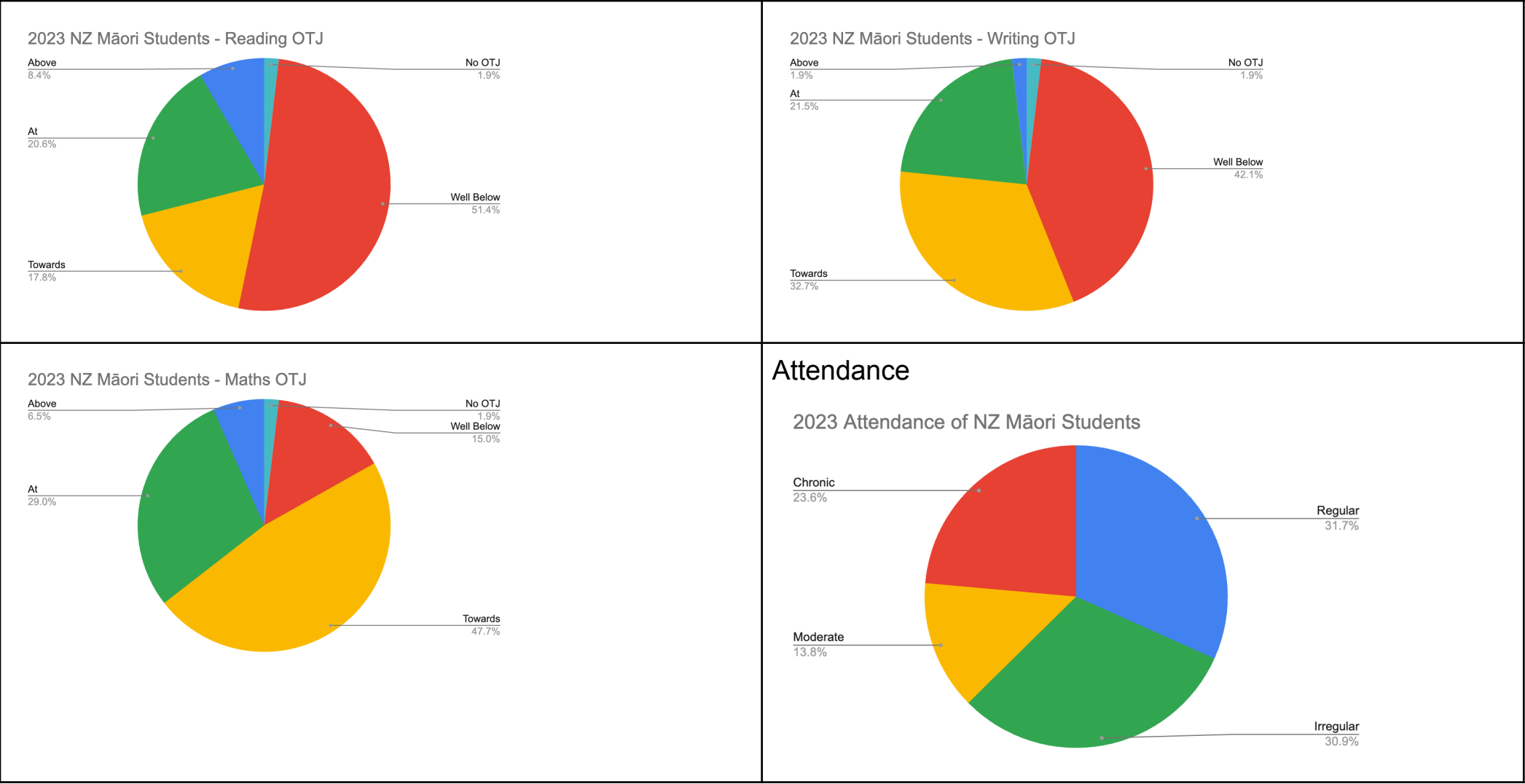


2023 Writing EOY OTJs (whole school)



# NZ Māori Students

## Achievement





# Chapel Downs Primary School

170 Dawson Road, Flatbush Auckland 2023  
PO Box 217069, Botany Junction, Auckland 2164  
Phone: 09 274 8002 Fax: 09 274 0245

[office@chapeldowns.school.nz](mailto:office@chapeldowns.school.nz)  
[www.chapeldowns.school.nz](http://www.chapeldowns.school.nz)

## KIWI SPORT REPORT 2023

Target	<ul style="list-style-type: none"> <li>Physical Education/Sports</li> <li>Kiwi Sports funding delivery</li> </ul>
Action	<ul style="list-style-type: none"> <li>Run swimming programme for Years 3 to 6 in conjunction with Learn to Swim and Field of Dreams</li> <li>Run junior sports programme.               <ul style="list-style-type: none"> <li>-Balance Bike programme Y1-Y2</li> </ul> </li> <li>PALs programme</li> <li>Senior Sports programme</li> <li>Otara Sports               <ul style="list-style-type: none"> <li>- Touch Rugby</li> <li>- Netball</li> <li>- Rugby</li> <li>- Soccer</li> <li>- Cricket</li> </ul> </li> </ul>
Delegation (Lead in bold)	<b>Leadership Team</b> <b>Ashley du Preez</b> <b>Chelsea Lee</b> Counties Manukau Sports Primary Team
Analysis of Variance	<ul style="list-style-type: none"> <li>Throughout the year MoE Kiwi Sport funding \$8,770.43 based on 615 students was used to support junior and senior PE &amp; Sports programme</li> <li>Staffing was allocated to sports and PE programmes across the junior and senior teams</li> <li>Counties Manukau Sport provided support for touch rugby, rugby, soccer and netball</li> <li>The seven week Learn to Swim programme was completed in Term 2 for Y3/Y4/Y5/Y6</li> </ul>