

BULLS SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2343

Principal: Kim Gordon

School Address: 200-202 Bridge Street, Manawatu-Whanganui

School Postal Address: 200-202 Bridge Street, Manawatu-Whanganui

School Phone: 06 322 1184

School Email: office@bulls.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Martin Krieger	Presiding Member	Elected	September 2025
Kim Gordon	Principal ex Officio	Ex Officio	
Dave Snowdon	Parent Representative	Elected	September 2025
Jen Ross	Parent Representative	Elected	September 2025
Bridget Hammond	Parent Representative	Elected	September 2025
Hine Rokusuka	Parent Representative	Elected	September 2025
Doug Wallace			September 2025
Megan Syme	Representative		September 2025

Accountant / Service Provider: Naylor Lawrence & Associates



BULLS 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 - 19	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwisport

Statement of Compliance with Employment Policy

Bulls 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.

Martin KRIEGER

Full Name of Presiding Member

Kim Gordon

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

29 May 2024

Date:

29 May 2024

Date:

Bulls School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,920,193	383,990	1,772,953
Locally Raised Funds	3	54,791	-	49,360
Interest		39,129	-	12,558
Total Revenue		2,014,113	383,990	1,834,871
Expense				
Locally Raised Funds	3	37,248	27,496	16,279
Learning Resources	4	1,366,757	140,684	1,230,494
Administration	5	239,293	114,576	225,482
Interest		694	-	737
Property	6	356,241	121,668	307,288
Total Expense		2,000,233	404,424	1,780,280
Net Surplus / (Deficit) for the year		13,880	(20,434)	54,591
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		13,880	(20,434)	54,591

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

Bulls School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		948,970	948,970	889,482
Total comprehensive revenue and expense for the year		13,880	(20,434)	54,591
Contribution - Furniture and Equipment Grant		9,347	-	4,897
Equity at 31 December		972,197	928,536	948,970
Accumulated comprehensive revenue and expense		972,197	928,536	948,970
Equity at 31 December		972,197	928,536	948,970

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.

Bulls School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	235,006	215,200	168,026
Accounts Receivable	8	88,365	85,000	86,424
GST Receivable		11,480	8,000	6,077
Investments	9	561,680	550,000	548,352
		896,531	858,200	808,879
Current Liabilities				
Accounts Payable	11	113,918	106,164	93,501
Provision for Cyclical Maintenance	12	33,140	45,000	29,310
Finance Lease Liability	13	4,005	5,000	7,596
Funds held for Capital Works Projects	14	11,021	12,000	7,028
		162,083	168,164	137,435
Working Capital Surplus/(Deficit)		734,448	690,036	671,444
Non-current Assets				
Property, Plant and Equipment	10	266,944	275,000	303,304
Intangible Assets		-	-	-
		266,944	275,000	303,304
Non-current Liabilities				
Provision for Cyclical Maintenance	12	28,214	35,000	20,603
Finance Lease Liability	14	981	1,500	5,175
		29,195	36,500	25,778
Net Assets		972,197	928,536	948,970
Equity		972,197	928,536	948,970

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



Bulls School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		645,908	383,990	437,977
Locally Raised Funds		54,791	-	49,360
Goods and Services Tax (net)		(5,403)	(1,923)	(2,149)
Payments to Employees		(209,317)	(145,666)	(163,458)
Payments to Suppliers		(435,250)	(256,207)	(200,070)
Interest Paid		(694)	-	(737)
Interest Received		36,937	-	10,852
Net cash from/(to) Operating Activities		86,973	(19,806)	131,775
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,614)	-	(35,599)
Purchase of Investments		(13,328)	-	(313,352)
Net cash from/(to) Investing Activities		(27,942)	-	(348,950)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,347	-	4,896
Funds Held for Capital Works Projects		3,993	-	-
Finance Lease Payments		(5,391)	-	(6,924)
Net cash from/(to) Financing Activities		7,950	-	(2,028)
Net increase/(decrease) in cash and cash equivalents		66,980	(19,806)	(219,203)
Cash and cash equivalents at the beginning of the year	7	168,026	235,006	387,229
Cash and cash equivalents at the end of the year	7	235,006	215,200	168,026

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.

Bulls School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

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. 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.

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid in 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.

g) 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.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Equipment and Computers

Furniture

Leased assets held under a Finance Lease

Leasehold Improvements

Library Resources

Miscellaneous Equipment

5 - 10 years

10 years

Term of Lease

5 - 20 years

12.5% Diminishing value

5 years



j) 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.

k) 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.

l) 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.

m) 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.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	647,993	383,990	649,411
Teachers' Salaries Grants	1,081,104	-	932,446
Use of Land and Buildings Grants	191,096	-	191,096
Other Government Grants	-	-	-
	<u>1,920,193</u>	<u>383,990</u>	<u>1,772,953</u>

The school has opted in to the donations scheme for this year. Total amount received was \$28,975

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	27,271	-	26,155
Fees for Extra Curricular Activities	23,326	-	18,125
Trading	150	-	1,215
Other Revenue	4,044	-	3,864
	<u>54,791</u>	<u>-</u>	<u>49,360</u>
Expense			
Extra Curricular Activities Costs	25,200	17,496	14,988
Trading	12,048	10,000	1,292
	<u>37,248</u>	<u>27,496</u>	<u>16,279</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>17,543</u>	<u>(27,496)</u>	<u>33,081</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	97,720	59,160	65,424
Prizegiving	1,331	3,608	2,058
Bus Extension Expenses	1,818	2,200	2,170
Library Resources	1,625	2,150	390
Employee Benefits - Salaries	1,200,760	43,666	1,096,953
Staff Development	12,528	29,900	12,944
Depreciation	50,975	-	50,554
	<u>1,366,757</u>	<u>140,684</u>	<u>1,230,494</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Advertising	167	253	75
Audit Fees	4,860	5,400	4,627
Bank Charges	87	696	654
Board Fees	3,287	10,000	3,405
Board Expenses	4,102	3,700	2,605
Communication	900	948	900
Computer Expenses	5,739	7,500	5,362
Consumables	705	696	839
General Expenses	2,581	1,996	1,809
Gifts	2,883	3,500	2,651
Lunches in Schools	128,315	-	128,315
Operating Lease	389	4,800	1,039
Postage	17	252	220
Principal's Prizes	874	1,500	93
Photocopier Expenses	5,294	6,300	2,459
Subscriptions	13,036	4,000	8,982
Staffroom Expenses	1,183	1,200	2,275
Stationery	1,848	1,704	1,932
Employee Benefits - Salaries	50,502	48,996	48,503
Insurance	4,947	3,635	1,793
Website	-	1,500	1,435
Service Providers, Contractors and Consultancy	7,577	6,000	5,510
	239,293	114,576	225,482

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	5,885	4,240	4,088
Consultancy and Contract Services	12,600	3,000	202
Cyclical Maintenance	14,016	12,000	11,441
Grounds	11,335	7,004	1,055
Heat, Light and Water	12,045	12,996	11,798
Rates	4,281	3,912	2,940
Repairs and Maintenance	46,193	22,512	25,151
Use of Land and Buildings	191,096	-	191,096
Security	4,257	3,000	3,408
Minor Equipment	3,341	-	7,514
Employee Benefits - Salaries	51,192	53,004	48,594
	356,241	121,668	307,288

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	235,006	265,200	168,026
Cash and cash equivalents for Statement of Cash Flows	235,006	265,200	168,026

Of the \$235,006 Cash and Cash Equivalents, \$11,021 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Accounts Receivable	58	-	-
Interest Receivable	5,467	-	3,275
Teacher Salaries Grant Receivable	82,840	85,000	83,149
	88,365	85,000	86,424
Receivables from Exchange Transactions	5,467	-	3,275
Receivables from Non-Exchange Transactions	82,898	-	83,149
	88,365	-	86,424

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	561,680	550,000	548,352
Total Investments	561,680	550,000	548,352



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Equipment and Computers	70,311	14,614	-	-	(27,710)	57,215
Furniture	19,627	-	-	-	(3,724)	15,904
Leasehold Improvements	202,366	-	-	-	(17,790)	184,576
Library Books	9,193	-	-	-	(1,149)	8,044
Miscellaneous Equipment	1,807	-	-	-	(602)	1,205
Balance at 31 December 2023	303,304	14,614	-	-	(50,975)	266,944

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$3,266 (2022: \$13,079)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulate d Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Equipment and Computers	416,768	(359,553)	57,215	402,154	(331,844)	70,310
Furniture	100,265	(84,361)	15,904	100,265	(80,637)	19,628
Leasehold Improvements	371,867	(187,292)	184,575	371,867	(169,501)	202,366
Library Books	30,086	(22,044)	8,042	30,086	(20,895)	9,191
Miscellaneous Equipment	52,189	(50,983)	1,206	52,189	(50,380)	1,809
Balance at 31 December 2023	971,175	(704,233)	266,942	956,561	(653,257)	303,304

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	7,072	8,000	-
Accruals	5,191	6,164	3,571
Employee Entitlements - Salaries	101,655	92,000	89,930
	113,918	106,164	93,501
Payables for Exchange Transactions	113,918	106,164	93,501
	113,918	106,164	93,501

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	49,913	68,558	38,471
Increase to the Provision During the Year	11,441	11,442	11,442
Provision at the End of the Year	61,354	80,000	49,913
Cyclical Maintenance - Current	33,140	45,000	29,310
Cyclical Maintenance - Non current	28,214	35,000	20,603
	61,354	80,000	49,913

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

13. 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	5,857	5,000	8,288
Later than One Year and no Later than Five Years	1,660	1,500	5,719
Future Finance Charges	(2,531)	-	(1,236)
	4,986	6,500	12,771
Represented by			
Finance lease liability - Current	4,005	5,000	7,596
Finance lease liability - Non current	981	1,500	5,175
	4,986	6,500	12,771

14. Funds Held for Capital Works Projects

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

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution s \$	Closing Balances \$
Senior Toilet Block - Project number 209956		4,397	-	-	-	4,397
Storm Damage Repairs - Project number 232744		2,631	-	-	-	2,631
Roofing to Blocks 1, 4 & 9		-	136,096	(132,103)	-	3,993
Totals		7,028	136,096	(132,103)	-	11,021

Represented by:

Funds Held on Behalf of the Ministry of Education	11,021
Funds Receivable from the Ministry of Education	-

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contribution \$	Closing Balances \$
Senior Toilet Block - Project number 209956		4,397	-	-	-	4,397
Storm Damage Repairs - Project number 232744		2,631	-	-	-	2,631
Totals		7,028	-	-	-	7,028

Represented by:

Funds Held on Behalf of the Ministry of Education	7,028
Funds Receivable from the Ministry of Education	-

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,287	3,500
<i>Leadership Team</i>		
Remuneration	493,622	474,217
Full-time equivalent members	4	4
Total key management personnel remuneration	496,909	477,717

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board does not have a separate Finance or Property Committee. 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 1

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	160-170	160-170
Benefits and Other Emoluments	3-4	3-4

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
110-120	2.00	1.00
	2.00	2.00

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



17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

18. 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.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$15,600 (2022:\$15,600) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitmen
	\$	\$	\$
Senior Toilet Upgrade	160,268	144,668	15,600
Total	160,268	144,668	15,600

(b) Operating Commitments

The Board had no operating commitments as at 31 December 2023

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	235,006	265,200	168,026
Receivables	88,365	85,000	86,424
Investments - Term Deposits	561,680	550,000	548,352
Total financial assets measured at amortised cost	<u>885,051</u>	<u>900,200</u>	<u>802,802</u>

Financial liabilities measured at amortised cost

Payables	113,918	106,164	93,501
Finance Leases	4,986	6,500	12,771
Total financial liabilities measured at amortised cost	<u>118,904</u>	<u>112,664</u>	<u>106,272</u>

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BULLS SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Bulls School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 19, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 29 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 34, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

**David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand**

Annual Report for 2023

Kim Gordon - Principal



Vision: To create collaborative, connected and active lifelong learners in an innovative community school environment.

MINISTRY TARGETS FOR 2023:

2023 Target Action & Achievement Plan				
P	R	I	D	E
POSITIVITY WHANAUNGATANGA	RESPECT MANAAKITANGA	INTEGRITY PONO	DETERMINATION MANA MOTUHAKE	EXCELLENCE WHAKAMANA
Consider our strategic and annual plans in relation to the NELP's, Ka Hikitia Ka Hapaitia, Te Tiriti o Waitangi and the Education Act. Are we giving effect to these documents?	Mana Ora: Establish a new response to learning and behaviour plan. Focus on a healing plan versus a response to trauma plan and work the kaupapa across the school so that all kaiako understand, know and do alongside mana enhancing practices.	Kahui Ako: Establish a review cycle which will provide a sense of accountability and connectedness from across the ropu. As we begin to establish this kaupapa consider the next steps in terms of whānau and tauria connections.	Continue with our mahi and engagement with ANZH. Move into a space where we work with Te Mātaiaho and develop our kaupapa for this document.	Learning Target: Strive for 85% of all children from year 3 onwards to be achieving in their expected level for reading, writing and math.

2023 Target Action & Achievement Plan Response (AoV)				
P	R	I	D	E
POSITIVITY WHANAUNGATANGA	RESPECT MANAAKITANGA	INTEGRITY PONO	DETERMINATION MANA MOTUHAKE	EXCELLENCE WHAKAMANA
<p>Our iterative strategic plan has worked as our guiding document. Being iterative allows us to pivot and be responsive to our tamariki, the feedback from our whānau and the needs of our community.</p> <p>Our Annual Goal headings are: Responsive Connections Mauri Ora Responsive Curriculum</p> <p>We set how we will start at the beginning of the year (in response to whānau, staff and student feedback. From here we revisit each goal throughout the term under the title: how will we know?</p> <p>This allows us to check in with our goals regularly. If we need to action something we can, and if we need to respond differently due to feedback or context we can.</p>	<p>This has proved challenging and we were unable to find the right pathway for our intentions until quite late in the year. Even then connecting with the provider and funding this work has been difficult.</p> <p>We plan to work with the Mana Potential PLD for 2024.</p> <p>This programme compliments our kaupapa and allows for us to move together as a staff in a way that works to minimise trauma and increase mana ora in our tamariki and whānau spaces.</p>	<p>Review cycle is established and working at about 70% of its potential.</p> <p>Getting all Tumuaiki on board has had its challenges as what often happens is when we meet, there is high engagement, but when we return to our own kura, our day to day mahi overshadows some of our Kāhui Ako mahi and therefore accountability wanes.</p> <p>This will continue to be a goal in 2024 as we seek to review the cycle and look for improvement opportunities to increase engagement.</p>	<p>This has become integrated with our mahi related to introducing and working with Te Mātaiaho.</p> <p>We have had numerous PLD sessions and a teacher only day focusing on Te Mātaiaho and how we will engage with it for 2024.</p> <p>At our kura this document connects to all of our kaupapa and continuing to delve into it will be beneficial to our kura and tamariki.</p>	<p>Our EOY Year 4-8 data is as follows:</p> <p>Reading: 76% at or exceeding Writing: 73% at or exceeding Mathematics: 81% at or exceeding.</p> <p>We have noticed that more tamariki arrive at kura with low level skills related to high learning engagement. Some of these behaviours come alongside a diagnosis, but many do not.</p> <p>We are focused and dedicated to programmes that support early learning intervention while also ensuring that learning remains fun and engaging at all levels.</p> <p>Relevance and connections are a focus for 2024.</p>

INITIATIVES AND PROFESSIONAL DEVELOPMENT

In 2023 we took on a schoolwide approach to Te Reo Māori PLD that we knew would guarantee our classroom practice and commitment to tikanga Māori practices would become evident across our school on a daily basis.

This involved 2 hours of PLD before each term began and then 1 hour each week PLD prior to teaching in the classrooms. We made the commitment to ensure the years many individual staff have spent focusing on improving their Te Reo Māori and Tikanga Māori would be evident in every classroom as this was something we felt was still missing (consistently) as we went into 2023.

The commitment was huge, particularly in the first term as we laid the foundation of expectations for each hub and then worked to build on this daily practice with no exceptions. The challenge has been worthwhile and we plan to continue this journey to enrich our connection to honouring Te Tiriti o Waitangi.

2023 PLD also focused on unpacking and integrating Te Mātaiaho into our annual plan and programme. This wasn't as simple as we had first thought. The Ministry of Education provided two teacher only days which would be dedicated to this journey however most schools were in the very early stages of understanding the latest version (March 2023) and therefore on the back foot for the majority of 2023. We had been early adapters to the earlier drafts, but the draft changes made it difficult to stay abreast of the intention of the document and therefore it was put aside until further discussion and support was available. We were able to re-engage with confidence in the later part of term 3 & term 4.

The whakapapa of this document aligns with the kaupapa of our kura and we are pleased we were able to make a start with engaging in the text. Alongside our use of the Progress & Consistency Tool (PaCT) we can see how the progressions align with the natural developmental stages of our tamariki without being age bound - as development for our tamariki doesn't happen chronologically for all children. We remain committed to focusing on our tamariki through the Te Whare Tapa Wha lens as the balance this provides allows for our children to access new learning because their needs are being met on more than just the academic front by our kaupapa and kaiako.

Our commitment to developing the skills associated with teaching reading by understanding the science of reading is ongoing. In 2023 we registered through our RTLb service to be a part of a pilot programme working with the RTLit and RTLb specialists to further develop our knowledge, confidence and practice with regards to understanding and engaging with the science of reading and writing (literacy). This commitment will continue in 2024.

The data we received from our Rongohia Te Hau surveys has continued to impact on subtle changes we are making to the way we connect with whānau. Our new methods of reporting to parents via Seesaw in the junior area of the school is an example of this. Further to this our Te Whare Tapa Wha whānau connections sessions have supported this mahi.

We continue to work closely with a team from Poutama Pounamu - who provide professional development across the Kāhui Ako in relation to vastly improving the Rangitikei regions response to Ako: Critical Context for Change and meeting the needs of mana whenua and tangata whenua through systematic changes rather than surface ones. Again, this continues to be a focus and a priority at Bulls School.

Our relationship with Iwi is developing and thriving although opportunities to meet regularly were complicated by illness and staffing concerns across the rohe. We have been able to attend as a staff 3/5 Iwi Engagement hui facilitated by Dr Mike Paki and this adds to our kete of knowledge related to Tikanga Māori and specific to Ngā Wairiki Ngāti Apa. Furthermore our growing connection to Ngā Wairiki Ngāti Apa has meant we have had opportunities to be involved in pūrakau sharing, iwi marae visits and learning through ngā tāonga takaro wānanga.

2023 END OF YEAR DATA

Academic data is collected, collated, communicated and considered throughout the year. Alongside this we consider carefully the social and emotional wellbeing of our tamariki. The past 3-4 years have shown us that if we do not prioritise all aspects of what our tamariki show up with then we have less chance of being successful on the academic field.

We know we improve outcomes for our tamariki by seeking ways to connect with whānau, by focusing on their individual growth as individuals, rather than in comparison to same aged peers, and by nurturing them as young people.

Data is a part of their education development and we need to check in with where they are at and formally record this, however what lies beneath each number is a student. Every student has varying needs, some are obvious and some are not.

We continue to use PaCT across the school (but to lesser degrees of success with younger students as the tool means they all begin school on the same starting line). We continue to reflect on the tools we use to report to parents and seek feedback from parents on what it is they want to know about their children from us and the point of view of 'educational expectations and aspirations'.

Reading Data:	Roll for data:	Of Concern	Working Towards	Working In	Exceeding	Working within or Exceeding:
2015	170	7.1%	15.3%	44.1%	33.5%	77%
2016	166	7.8%	20.5%	38.6%	33.1%	72%
2017	192	6%	15%	40%	40%	80%
2018	174	8%	11%	41%	40%	81%
2019	164	4%	10%	46%	40%	86%
2020	176	9%	12%	48%	31%	79%
2021	189	8%	17%	62%	13%	75%
2022	185	13%	14%	59%	9%	73%
2023	191	13%	18%	49%	20%	69%

Writing Data:	Roll for data:	Of Concern	Working Towards	Working In	Exceeding	Working within or Exceeding:
2015	170	8.2%	34.1%	47.1%	10.6%	58%
2016	166	3.6%	26.5%	55.4%	14.5%	70%
2017	192	4%	22%	58%	16%	74%
2018	174	5%	21%	56%	14%	70%
2019	164	3%	18%	66%	13%	79%
2020	176	7%	14%	69%	10%	79%
2021	188	9%	25%	61%	5%	66%
2022	185	14%	18%	59%	9%	68%
2023	191	12%	20%	58%	10%	68%

Math Data:	Roll for data:	Of Concern	Working Towards	Working In	Exceeding	Working within or Exceeding:
2015	170	15.3%	24.1%	42.9%	17.6%	60.5%
2016	166	3%	20.5%	54.2%	22.3%	76%
2017	192	3%	14%	61%	24%	85%
2018	174	7%	14%	59%	18%	77%
2019	164	3%	16%	58%	23%	81%
2020	176	3%	12%	63%	22%	85%
2021	189	4%	13%	70%	13%	83%
2022	185	7%	18%	61%	14%	75%
2023	191	3%	19%	64%	14%	78%

2023 EOY COMPARISON DATA - SUPPORTS ALLOCATION OF RESOURCES. ALLOWS US TO TRACK EFFECTIVENESS OF TEACHING AND LEARNING PROGRAMMES.

READING	OF CONCERN	WORKING TOWARDS	WORKING WITHIN OR EXCEEDING
MALES	19%	20%	61%
FEMALES	5%	13%	82%
NZ EUROPEAN	10%	14%	76%
MĀORI	16%	22%	63%
PACIFIKA	21%	29%	50%
WRITING	OF CONCERN	WORKING TOWARDS	WORKING WITHIN OR EXCEEDING
MALES	19%	25%	56%
FEMALES	3%	12%	76%
NZ EUROPEAN	9%	19%	72%
MĀORI	16%	22%	63%
PACIFIKA	29%	14%	57%
MATHEMATICS	OF CONCERN	WORKING TOWARDS	WORKING WITHIN OR EXCEEDING
MALES	4%	24%	72%
FEMALES	3%	10%	87%
NZ EUROPEAN	2%	17%	82%
MĀORI	4%	22%	75%
PACIFIKA	14%	29%	57%

Please check out our Education Review Office Report which was made public mid-December 2019.

<https://www.ero.govt.nz/review-reports/bulls-school-02-12-2019/>

An ERO report for 2023 is due out early in 2024 and will be shared with our community.

BULLS SCHOOL

200-202 Bridge Street
Bulls
Phone: 06 322 1184
Fax: 06 3220918
Email: office@bulls.school.nz

March 2024

To Whom It May Concern

RE: KIWISPORT FUNDING IN OPERATIONS GRANT 2023

During 2023 Bulls School directed the Kiwisport funding along with additional funding from the Operations Grant towards:

- Subsidising senior swimming lessons at a local large scale swimming facility
- Terms 1 - 4: We continued to employ additional staff to focus on developing our younger students fine and gross motor skills using the Smart Moves programme.
- Kapahaka group tutor/s

All of these activities were subsidised further by our Board of Trustees.

They allowed our children access to vital swimming lessons, the arts in the form of creative dance, fine and gross motor skills and kapahaka learning.

Kind regards



Kim Gordon
PRINCIPAL

Bulls School

Currently under review

We are reviewing this policy for its content and how well the school implements it. To share your comments and rate its implementation, click the "Start your review" button.

About the review process ⓘ

Start your review

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Bulls School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Bulls School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Bulls School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Bulls School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from

the previous year). See **Self-Review and Board Assurances**.




Related topics

- **Appointment Procedure**
 - **Flexible Working Arrangements**
 - **Concerns and Complaints**
 - **Professional Development**
-

Legislation

- **Education and Training Act 2020**
 - **Human Rights Act 1993**
 - **Employment Relations Act 2000**
 - **Public Service Act 2020**
-

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **School annual reports**  (see Statement of compliance with employment policy)
- Te Kāhui Tika Tangata | Human Rights Commission: **Te Ōritenga me te Whakawāteatanga | Equality and Freedom from Discrimination** 
- NZSTA | Te Whakarōputanga Kaitiaki Kura o Aotearoa: **What are Equal Employment Opportunities?** 

Release history: Term 3 2023, Term 4 2022, Term 4 2020

Last review	Term 2 2023
Topic type	Core

Bulls school is taking a comprehensive approach to integrating Te Tiriti o Waitangi into its operations and culture. Here's how each of these elements contributes:

1. **Staff Training:** Providing staff with training on Te Tiriti o Waitangi ensures that everyone understands its significance and implications for their roles within the school. This can include educating staff on the history and principles of the treaty, as well as discussing how it applies to their everyday interactions and decision-making processes.
2. **Reporting on NELPs to BoT:** NELPs (National Education Learning Priorities) are a set of educational priorities identified by the New Zealand government. Reporting on how the school is addressing these priorities to the Board of Trustees (BoT) ensures accountability and transparency in aligning with national goals, including those related to Te Tiriti o Waitangi.
3. **Hautu Training for BoT:** Hautu training equips the Board of Trustees with the knowledge and skills necessary to fulfill their governance responsibilities in a manner that honors Te Tiriti o Waitangi. This might involve understanding the treaty's principles in the context of governance, policy-making, and fostering a school environment that reflects its values.
4. **Daily Tikanga and School Kawa:** Integrating tikanga (customs, protocols) and school kawa (protocols and practices specific to your school) into daily activities helps create a cultural environment that respects and reflects the principles of Te Tiriti o Waitangi. This could involve acknowledging and incorporating Māori perspectives, language, and cultural practices into classroom routines, school events, and decision-making processes. This includes but isn't limited to: Kapa Haka, Pōwhiri, Pēpeha, Karakia, Taumata, Waiata, Matariki.
5. **Te Tiriti as a Driver:** Emphasizing that Te Tiriti o Waitangi drives the school's actions underscores its centrality to the school's mission and values. By prioritizing the treaty's principles, the school ensures that its policies, practices, and relationships are guided by a commitment to partnership, participation, and protection.

By implementing these strategies, our school is actively working to honor the spirit and intent of Te Tiriti o Waitangi, ensuring that it is not just a symbolic gesture but an integral part of the school's identity and operations.