

# FOXTON SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2359

**Principal:** James Los'e

**School Address:** Park Street

**School Postal Address:** P.O. Box 43, Foxton, 4848

**School Phone:** 06 363 8269

**School Email:** office@foxton.school.nz

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# FOXTON SCHOOL

Annual Report - For the year ended 31 December 2022

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# Foxton School

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Terry Hopi  
Full Name of Presiding Member

[Signature]  
Signature of Presiding Member

Date: 23-05-2023

JAMES F. ROSE  
Full Name of Principal

[Signature]  
Signature of Principal

Date: 23-05-2023

**Foxton School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,115,835	875,606	1,014,005
Locally Raised Funds	3	73,760	11,900	27,203
Interest Income		3,931	1,000	2,014
		<u>1,193,526</u>	<u>888,506</u>	<u>1,043,222</u>
<b>Expenses</b>				
Locally Raised Funds	3	4,650	800	4,111
Learning Resources	4	735,762	637,309	717,043
Administration	5	208,567	124,449	182,191
Finance		2,968	2,968	2,897
Property	6	(579)	145,770	136,754
Other Expenses	7	789	1,800	1,320
		<u>952,157</u>	<u>913,096</u>	<u>1,044,316</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>241,369</b>	<b>(24,590)</b>	<b>(1,094)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>241,369</u></u>	<u><u>(24,590)</u></u>	<u><u>(1,094)</u></u>

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

**Foxton School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		377,963	376,149	379,057
Total comprehensive revenue and expense for the year		241,369	(24,590)	(1,094)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,945	-	-
<b>Equity at 31 December</b>		625,277	351,559	377,963
Accumulated comprehensive revenue and expense		625,277	351,559	377,963
<b>Equity at 31 December</b>		625,277	351,559	377,963

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.

## Foxton School Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	532,577	295,401	435,893
Accounts Receivable	9	79,399	38,077	45,188
GST Receivable		6,571	-	4,165
Prepayments		4,453	5,684	4,841
Inventories	10	349	275	298
		<u>623,349</u>	<u>339,437</u>	<u>490,385</u>
<b>Current Liabilities</b>				
GST Payable		-	2,018	-
Accounts Payable	12	91,365	49,568	53,124
Provision for Cyclical Maintenance	13	4,615	21,732	110,500
Finance Lease Liability	14	10,278	9,040	10,070
		<u>106,258</u>	<u>82,358</u>	<u>173,694</u>
<b>Working Capital Surplus/(Deficit)</b>		517,091	257,079	316,691
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	115,128	111,094	84,109
		<u>115,128</u>	<u>111,094</u>	<u>84,109</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	4,500	-	10,117
Finance Lease Liability	14	2,442	16,614	12,720
		<u>6,942</u>	<u>16,614</u>	<u>22,837</u>
<b>Net Assets</b>		<u>625,277</u>	<u>351,559</u>	<u>377,963</u>
<b>Equity</b>		<u>625,277</u>	<u>351,559</u>	<u>377,963</u>

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

**Foxton School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		461,804	310,521	388,582
Locally Raised Funds		73,636	11,900	27,203
Goods and Services Tax (net)		(2,406)	-	(6,183)
Payments to Employees		(268,976)	(206,835)	(283,131)
Payments to Suppliers		(124,708)	(221,133)	(113,929)
Interest Paid		(2,968)	(2,968)	(2,897)
Interest Received		3,913	1,000	2,006
Net cash from/(to) Operating Activities		140,295	(107,515)	11,651
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(40,531)	(18,000)	(178)
Net cash from/(to) Investing Activities		(40,531)	(18,000)	(178)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,945	-	-
Finance Lease Payments		(9,025)	(12,587)	(9,083)
Net cash from/(to) Financing Activities		(3,080)	(12,587)	(9,083)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>96,684</b>	<b>(138,102)</b>	<b>2,390</b>
Cash and cash equivalents at the beginning of the year	8	435,893	433,503	433,503
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>532,577</b>	<b>295,401</b>	<b>435,893</b>

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

# Foxton School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Foxton 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 2022 to 31 December 2022 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 13.



*Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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

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

Improvements (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:

Building Improvements	10 years
Buildings	18-40 years
Furniture and Equipment	4-5 years
Information and Communication Technology	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **t) Financial Instruments**

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

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

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	456,780	310,521	400,582
Teachers' Salaries Grants	570,373	451,652	502,359
Use of Land and Buildings Grants	86,410	113,433	111,064
Other Government Grants	2,272	-	-
	<u>1,115,835</u>	<u>875,606</u>	<u>1,014,005</u>

The school has opted in to the donations scheme for this year. Total amount received was \$10,800.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,310	-	2,158
Fees for Extra Curricular Activities	6,101	-	2,810
Trading	1,061	800	209
Fundraising & Community Grants	58,767	7,600	16,897
Other Revenue	5,521	3,500	5,129
	<u>73,760</u>	<u>11,900</u>	<u>27,203</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	128	-	23
Trading	434	800	1,105
Fundraising & Community Grant Costs	4,088	-	2,983
	<u>4,650</u>	<u>800</u>	<u>4,111</u>
<i>Surplus for the year Locally raised funds</i>	<u>69,110</u>	<u>11,100</u>	<u>23,092</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	18,147	21,900	31,647
Employee Benefits - Salaries	674,686	569,486	654,197
Staff Development	1,690	1,300	1,019
Depreciation	23,738	20,423	20,919
General	2,090	2,000	1,083
Ict	4,012	5,200	4,479
Resource Teacher Of Maori	11,399	17,000	3,699
	<u>735,762</u>	<u>637,309</u>	<u>717,043</u>

## 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,496	5,000	4,365
Board Fees	3,335	3,000	2,230
Board Expenses	5,112	4,440	2,449
Communication	3,815	3,950	3,989
Consumables	2,593	2,600	2,303
Operating Lease	87	-	-
Other	8,731	4,678	4,575
Employee Benefits - Salaries	88,246	89,001	82,694
Insurance	5,074	5,780	5,446
Service Providers, Contractors and Consultancy	6,000	6,000	5,940
Healthy School Lunch Programme	81,078	-	68,200
	<u>208,567</u>	<u>124,449</u>	<u>182,191</u>

## 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,148	4,650	5,965
Cyclical Maintenance Provision	(111,502)	11,087	1,922
Grounds	3,214	4,200	2,561
Heat, Light and Water	10,065	8,300	9,811
Rates	1,546	1,500	1,331
Repairs and Maintenance	3,131	2,000	3,600
Use of Land and Buildings	86,410	113,433	111,064
Security	1,409	600	500
	<u>(579)</u>	<u>145,770</u>	<u>136,754</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. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	789	1,800	1,320
	<u>789</u>	<u>1,800</u>	<u>1,320</u>

## 8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	508,241	271,640	412,051
Short-term Bank Deposits	24,336	23,761	23,842
Cash and cash equivalents for Statement of Cash Flows	<u>532,577</u>	<u>295,401</u>	<u>435,893</u>

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

## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	3,291	962	926
Receivables from the Ministry of Education	-	-	9,655
Banking Staffing Underuse	9,438	-	-
Interest Receivable	27	1	9
Teacher Salaries Grant Receivable	66,643	37,114	34,598
	<u>79,399</u>	<u>38,077</u>	<u>45,188</u>
Receivables from Exchange Transactions	3,318	963	10,590
Receivables from Non-Exchange Transactions	76,081	37,114	34,598
	<u>79,399</u>	<u>38,077</u>	<u>45,188</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery Account	349	275	298
	<u>349</u>	<u>275</u>	<u>298</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	35,124	-	-	-	(1,309)	33,816
Building Improvements	1,345	34,732	-	-	(2,108)	33,969
Furniture and Equipment	20,291	8,416	-	-	(7,142)	21,565
Information and Communication Technology	1,769	11,608	-	-	(2,424)	10,953
Motor Vehicles	3,234	-	-	-	(527)	2,707
Leased Assets	22,346	-	-	-	(10,228)	12,118
<b>Balance at 31 December 2022</b>	<u>84,109</u>	<u>54,756</u>	<u>-</u>	<u>-</u>	<u>(23,738)</u>	<u>115,128</u>

The net carrying value of equipment held under a finance lease is \$12,118 (2021: \$22,346)

### Restrictions

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.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	66,265	(32,449)	33,816	66,265	(31,141)	35,124
Building Improvements	42,022	(8,053)	33,969	7,290	(5,945)	1,345
Furniture and Equipment	205,733	(184,168)	21,565	197,316	(177,025)	20,291
Information and Communication Technology	96,473	(85,520)	10,953	84,865	(83,096)	1,769
Motor Vehicles	4,218	(1,511)	2,707	4,218	(984)	3,234
Leased Assets	39,911	(27,793)	12,118	46,658	(24,312)	22,346
Library Resources	36,792	(36,792)	-	36,792	(36,792)	-
<b>Balance at 31 December</b>	<u>491,414</u>	<u>(376,286)</u>	<u>115,128</u>	<u>443,404</u>	<u>(359,295)</u>	<u>84,109</u>



## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	18,724	6,654	12,294
Accruals	2,997	3,436	2,910
Employee Entitlements - Salaries	66,643	37,114	34,598
Employee Entitlements - Leave Accrual	3,001	2,364	3,322
	<u>91,365</u>	<u>49,568</u>	<u>53,124</u>
Payables for Exchange Transactions	91,365	49,568	53,124
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>91,365</u>	<u>49,568</u>	<u>53,124</u>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	120,617	10,645	118,695
Increase to the Provision During the Year	10,880	11,087	10,283
Other Adjustments	(122,382)	-	(8,361)
Provision at the End of the Year	<u>9,115</u>	<u>21,732</u>	<u>120,617</u>
Cyclical Maintenance - Current	4,615	21,732	110,500
Cyclical Maintenance - Non current	4,500	-	10,117
	<u>9,115</u>	<u>21,732</u>	<u>120,617</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

## 14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	13,038	9,040	13,038
Later than One Year and no Later than Five Years	2,742	16,614	15,780
Future Finance Charges	(3,060)	-	(6,028)
	<u>12,720</u>	<u>25,654</u>	<u>22,790</u>
<b>Represented by</b>			
Finance lease liability - Current	10,278	9,040	10,070
Finance lease liability - Non current	2,442	16,614	12,720
	<u>12,720</u>	<u>25,654</u>	<u>22,790</u>

### 15. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Playground Upgrade (SIP)		225702	-	50,000	(50,000)	-	-
Totals			-	50,000	(50,000)	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-

-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals			-	-	-	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-

-

### 16. Related Party Transactions

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

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

## 17. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	3,335	2,230
Leadership Team Remuneration Full-time equivalent members	245,053 2.00	217,053 2.00
Total key management personnel remuneration	<u>248,388</u>	<u>219,283</u>

There are 5 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that met 10 and 10 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
	<u>1.00</u>	<u>0.00</u>

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

## 18. 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:

	2022 Actual	2021 Actual
Total Number of People	-	-

## 19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

## 20. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021: Nil)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 21. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	532,577	295,401	435,893
Receivables	79,399	38,077	45,188
Total Financial assets measured at amortised cost	<u>611,976</u>	<u>333,478</u>	<u>481,081</u>

### Financial liabilities measured at amortised cost

Payables	91,365	49,568	53,124
Finance Leases	12,720	25,654	22,790
Total Financial Liabilities Measured at Amortised Cost	<u>104,085</u>	<u>75,222</u>	<u>75,914</u>



## **22. Events After Balance Date**

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

## **23. 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 FOXTON PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Foxton Primary 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 2022, 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 2022; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 23 May 2023. 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.

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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, arise from section 87 of the Education Act 1989.

### **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 arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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 the School.

*David Fraser*

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

## Foxton School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Terry Hapi	Presiding Member	Elected	Sep 2025
Tiwana Hibbs	Principal	ex Officio	Jan 2023
Troy O'Carroll	Parent Representative	Elected	Sep 2025
Emma Hawkins	Parent Representative	Co-opted	Sep 2025
Elaine Dyason	Staff Representative	Select one	Sep 2025

## **Foxton School**

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,141 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Foxton School Board:

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

**[OPTIONAL TEMPLATE] Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Provide and maintains a safe physical and emotional environment for all staff, and ensuring that our Health, Safety and Welfare Policy is followed by all staff</i>
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	The Board ensures that all employees are treated according to their skills, qualifications, abilities and aptitudes without bias or discrimination.  The Board recognises the value of diversity in staffing and the employment requirements of diverse individuals/groups
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Appoints a member to be the EEO officer</i>
How are you recognising, <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>	<i>We are a Rumaki/Bi-lingual school with a puna reo on site. Our mission statement says it all:  Te Kura ate Raukawa – providing a high-quality bi-lingual, modern kura.</i>
How have you enhanced the abilities of individual employees?	<i>By providing PLD for all staff and encouraging them to investigate further training as needed</i>
How are you recognising the employment requirements of women?	<i>The majority of our teaching staff is female, our Board staff rep is also female.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>By providing a safe workplace, disability toilet and wheelchair access.</i>

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	

# Foxtton Primary School Analysis of Variance 2022

<b>School Name:</b>	Foxtton Primary School	<b>School Number:</b>	2359
<b>Strategic Aim:</b>	The needs of every learner are identified and every learner is supported and motivated to achieve success in literacy, numeracy, te reo and across all other curriculum areas so that they achieve curriculum expectations or beyond, and realize their own unique potential.		
<b>Annual Aim:</b>	Improve the reliability and consistency of assessment tools, judgements, practices, analysis and reporting that will improve literacy in the English medium classes		
<b>Target:</b>	<p>Literacy for the English medium (47 students)</p> <p>Reading There are eight students that are working below the appropriate reading levels and the expectation is that the four students working <b>below</b> will shift to their appropriate reading curriculum levels. The four students that are working <b>well below</b> will move closer to their appropriate reading curriculum levels.</p> <p>Writing There are twenty three students that are working below the appropriate writing levels and the expectation is that the ten students working <b>below</b> will shift to their appropriate reading curriculum levels. The thirteen students that are working <b>well below</b> will move closer to their appropriate reading curriculum levels.</p>		
<b>Baseline Data:</b>	<p>Reading In 2021 there were 18 targeted students who were tracked and monitored. At the end of the year three students were recorded as <b>working at</b> the appropriate level, ten students were recorded as <b>below</b> their learning level and five students were recorded as <b>well below</b>.</p> <p>Writing In 2021 there were 18 targeted students who were tracked and monitored. At the end of the year two students were recorded as <b>working at</b> the appropriate level, fifteen were recorded as <b>below</b> their learning level and one student was recorded as <b>well below</b>.</p>		

# Foxtton Primary School Analysis of Variance 2022

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Each classroom teacher identified their target students for reading &amp; writing and filled in a google sheet outlining goals, specific learning programmes, assessments and a reflection on learning.</p> <p>Each teacher worked with their mentor or with the senior leadership team to identify a specific learning programme which could be implemented, assessed &amp; reflected upon each term.</p> <p>The Tumuaki team met regularly to view &amp; discuss any points from the targeted student plans and gave feedback to mentors and teachers in the rumaki.</p> <p>A continued focus on writing with our P.L.D support provider Julie Beattie from Learning Solutions</p> <p>There was a focus on using the reading/writing Pact tool and this helped all of the English medium kaiako to unpack reading/writing knowledge, skills and understanding to work through the learning progression frameworks &amp; also help them form an overall teacher judgement for students achievement.</p> <p>Our continued collaborative style of planning, assessing and reviewing</p>	<p><b>Data Analysis Reading</b> As of November 2022 the data of the eight target students follows:</p> <ul style="list-style-type: none"> <li>• Four students remain well below and have not progressed at all</li> <li>• Four students are now working below and none of them progressed.</li> <li>• One student progressed from working below to now working at the appropriate level.</li> </ul> <p>Gender Comparison</p> <ul style="list-style-type: none"> <li>• two girls are working below their appropriate reading level compared to five boys.</li> <li>• One boy has progressed and is now working at the appropriate level</li> </ul> <p><b>Commentary</b></p> <p>Reading OTJs were based on a variety of evidence gathered by teachers and these were aligned to the PACT Lpfs and sets. However, moderation has shown some weaknesses in the information given and the junior evidence does not align with the PACT LPFs or sets and doesn't provide an accurate record of student achievement. There was also a lack of formal assessment tools used, especially for the students who were working below their appropriate reading levels.</p>	<p>Target students were identified for each area and a varying degree of success was the outcome.</p> <p>One noticeable feature was that kaiako who sustained a guided learning programme on a daily basis experienced students' improvement.</p> <p>The implementation of a robust planning, monitoring and assessment in the English medium classes is new to staff and they are still building capacity to become more familiar with the contents of the documents like the Pact sets &amp; L.P.F's.</p> <p><b>Reading</b></p> <p>The seniors have been using a spelling programme by utilising the essential lists and it has built vocabulary and improved decoding skills.</p> <p>The B.S.L.A programme is delivering good support for learning phonics and this has led to good results in the junior class for reading.</p> <p>Our senior students responded well to the online learning and staff continued to use the hapara workspace to create literacy programmes throughout the year with success in student achievement.</p>	<p><b>Writing</b></p> <p>A specific writing programme needs to be explored to improve the writing progression of the boys in the bilingual classes and this will be a target group for 2023. More scaffolding provided and use of digital technology to support writing skills and knowledge.</p> <p>Review of senior &amp; junior writing programmes for target students need to occur throughout the year and action plans adapted to cater for the changing needs of students.</p> <p>The Stepsweb programme needs to be managed and data given to the Kahui Ako for analysis. This will ensure the effectiveness of teachers using this programme to support writing skills. A budget of \$500 to be set in the literacy code to cover for licences.</p> <p>The use of assessment tools, moderation and giving overall judgements will be reviewed for writing in the bilingual classes with the support of the leadership team.</p> <p><b>Reading</b></p>

# Foxtton Primary School Analysis of Variance 2022

continued and this helped support the kaiako.

In school PLD on effective practices for teaching writing (Tumuaki )

In class support provided for two classes, which included a trained teacher to help set up and implement literacy rotations for reading & writing.

The senior leadership team worked alongside staff to provide support with the delivery of their literacy programme and helped analyse data collected to identify progressions and next learning steps.

The junior teacher completed the Better Start Structured Literacy programme with the L.S.C as a facilitator.

There was a whole school commitment to the implementation of a consistent writing programme with a focus on the following:

- learning pathways
- planning and assessment tools
- monitoring and reporting

The five students who remained well below in reading had learning & behaviour needs and they were receiving extra support from external agencies like SWISS, RTLb & RTlit. The support addressed behaviour issues and this left little time to focus on learning difficulties.

One of these students is O.R.S and we focussed on gathering information/data and using it to create a learning pathway.

## Data Analysis Writing

As of November 2022 the data of the twenty two target students follows:

- Twelve students remains well below and have not progressed at all
- Five students are now working below and two of them progressed here from well below.
- Six students have progressed from working below to now working at their appropriate learning level and one student moved from well below to now working at the appropriate level.

## Gender Comparison

- six girls are working below their appropriate reading level compared to nine boys.
- Three girls and three boys have progressed from working below and are now working at the appropriate level.

## Commentary

The majority of children working below the appropriate writing levels were year

The Pact tool training sessions for writing were really helpful for the English medium classes and they were able to unpack the learning progression framework for reading and clearly make an overall teacher judgment for each student in their classes. A collection of sample work, observations and anecdotal notes from teachers about the students' learning has provided a substantial picture of learning levels & achievement.

## Writing

The data from writing samples were collated & analysed and gave teachers clear direction for intervention and next steps. The consistent use of this assessment tool enabled teachers to plan collaboratively and see progress happening over the levels.

Enrol a lead teacher in the Reading Practice Intensive programme with the Manaiaakalani Outreach for 2023 to explore best practice for reading..

Imbed the school expectations for planning, monitoring and assessment practices to create a succinct pathway of learning for students.

Strengthening moderation processes that ensure teachers are giving reliable overall judgements and provide feedback to learners.

A list of targeted students is to be shared with all teachers in term one and time will be allocated during in-school P.L.D Monday & Wednesday sessions to complete individual learning programmes for these students.

Regular meetings between the senior leadership team and staff to allow for discussions about the effectiveness or ineffectiveness of programmes.

We have allocated \$1500 in the 2022 budget for purchasing literacy resources and \$1000 for staff PLD.



# Foxtton Primary School Analysis of Variance 2022

	<p>students and the teacher shared the following challenges.</p> <ul style="list-style-type: none"><li>• absenteeism and lateness to class impacted writing as students missed lessons and important learning content.</li><li>• motivating the year eight students was difficult and some of them resisted writing tasks.</li></ul>		
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## Planning for next year:

1. Imbedding robust planning, monitoring and assessment practices that meet school wide expectations.
2. Improving and developing more effective reporting of student progress with writing and reading.
3. Improve whole school moderation around OTJs for reading & writing.

