

FOXTON SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2359
Principal:	Tiwana Hibbs
School Address:	5 Park Street, Foxton
School Postal Address:	P.O. Box 43, Foxton, 4848
School Phone:	06 363 8269
School Email:	office@foxton.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Terry Hapi	Chairperson	Elected	Jun 2022
Tiwana Hibbs	Principal	ex Officio	
Tania Huxtable	Parent Rep	Elected	Jun 2022
Vanessa Timutimu	Parent Rep	Elected	Jun 2022
Troy O'Carroll	Parent Rep	Elected	Jun 2022
Amber Ching	Parent Rep	Elected	Jun 2022
Jeannie Barnett	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd



FOXTON SCHOOL

Annual Report - For the year ended 31 December 2020

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Foxton School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Terry Hapi

Full Name of Board Chairperson




Signature of Board Chairperson

21 May 2021

Date:

Tiwana Hibbs

Full Name of Principal



Signature of Principal

21 May 2021

Date:

Foxton School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,041,785	869,311	906,514
Locally Raised Funds	3	21,402	12,550	26,554
Interest income		593	700	627
Gain on Sale of Property, Plant and Equipment		556	-	-
		<u>1,064,336</u>	<u>882,561</u>	<u>933,695</u>
Expenses				
Locally Raised Funds	3	7,087	1,250	14,632
Learning Resources	4	635,275	558,469	595,522
Administration	5	114,648	119,742	115,464
Finance		2,756	627	480
Property	6	137,328	175,267	186,344
Depreciation	7	20,609	17,136	20,586
Loss on Disposal of Property, Plant and Equipment		2,135	-	2,954
Transport		1,000	2,850	-
		<u>920,838</u>	<u>875,341</u>	<u>935,982</u>
Net Surplus / (Deficit) for the year		143,498	7,220	(2,287)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>143,498</u></u>	<u><u>7,220</u></u>	<u><u>(2,287)</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		235,559	230,549	232,301
Total comprehensive revenue and expense for the year		143,498	7,220	(2,287)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	5,545
Equity at 31 December	21	379,057	237,769	235,559
Retained Earnings		379,057	237,769	235,559
Equity at 31 December		379,057	237,769	235,559

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	433,503	221,924	288,855
Accounts Receivable	9	38,077	37,363	27,602
GST Receivable		-	3,344	1,784
Prepayments		5,684	4,436	4,036
Inventories	10	275	1,008	393
		<u>477,539</u>	<u>268,075</u>	<u>322,670</u>
Current Liabilities				
GST Payable		2,018	-	-
Accounts Payable	12	49,568	52,229	47,977
Provision for Cyclical Maintenance	13	105,029	27,833	85,500
Finance Lease Liability - Current Portion	14	9,040	7,110	3,785
		<u>165,655</u>	<u>87,172</u>	<u>137,262</u>
Working Capital Surplus/(Deficit)		311,884	180,903	185,408
Non-current Assets				
Property, Plant and Equipment	11	97,453	65,504	86,943
		<u>97,453</u>	<u>65,504</u>	<u>86,943</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	13,666	-	29,884
Finance Lease Liability	14	16,614	8,638	6,908
		<u>30,280</u>	<u>8,638</u>	<u>36,792</u>
Net Assets		<u><u>379,057</u></u>	<u><u>237,769</u></u>	<u><u>235,559</u></u>
Equity		<u><u>379,057</u></u>	<u><u>237,769</u></u>	<u><u>235,559</u></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 2020

	2020	2020 Budget	2019
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	405,071	267,775	268,324
Locally Raised Funds	17,357	11,550	28,788
Goods and Services Tax (net)	3,802	-	1,560
Payments to Employees	(184,738)	(154,200)	(175,567)
Payments to Suppliers	(83,030)	(51,966)	(78,135)
Cyclical Maintenance Payments in the year	-	(95,000)	-
Interest Paid	(2,756)	(627)	(480)
Interest Received	620	700	636
Net cash from/(to) Operating Activities	156,326	(21,768)	45,126
Cash flows from Investing Activities			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	1,592	-	-
Purchase of Property Plant & Equipment (and Intangibles)	(4,380)	(5,000)	(14,282)
Net cash from/(to) Investing Activities	(2,788)	(5,000)	(14,282)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	5,545
Finance Lease Payments	(8,890)	(9,088)	(5,314)
Net cash from/(to) Financing Activities	(8,890)	(9,088)	231
Net increase/(decrease) in cash and cash equivalents	144,648	(35,856)	31,075
Cash and cash equivalents at the beginning of the year	8 288,855	257,780	257,780
Cash and cash equivalents at the end of the year	8 433,503	221,924	288,855

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 2020

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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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. 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.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.



Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

i) Inventories

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



j) 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.

k) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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:

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



I) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

n) 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.



o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) 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 international students, should the School be unable to provide the services to which they relate.

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

q) 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 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. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

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



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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	303,969	230,250	229,558
Teachers' Salaries Grants	451,652	467,519	430,317
Use of Land and Buildings Grants	113,433	136,017	145,631
Resource Teachers Learning and Behaviour Grants	1,000	500	329
Other MoE Grants	166,526	35,025	100,679
Other Government Grants	5,205	-	-
	<u>1,041,785</u>	<u>869,311</u>	<u>906,514</u>

The school has opted in to the donations scheme for this year. Total amount received was \$9,750.

Other MOE Grants total includes additional COVID-19 funding totalling \$24,799 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	4,135	-	897
Bequests & Grants	2,220	-	409
Activities	253	800	489
Trading	1,070	1,000	852
Fundraising	6,866	4,000	9,509
Other Revenue	6,858	6,750	14,398
	<u>21,402</u>	<u>12,550</u>	<u>26,554</u>
Expenses			
Activities	173	500	2,079
Trading	957	750	1,900
Fundraising (Costs of Raising Funds)	5,957	-	9,513
Other Locally Raised Funds Expenditure	-	-	1,140
	<u>7,087</u>	<u>1,250</u>	<u>14,632</u>
<i>Surplus for the year Locally raised funds</i>	<u>14,315</u>	<u>11,300</u>	<u>11,922</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	9,494	13,800	13,971
Library Resources	-	150	100
Employee Benefits - Salaries	619,122	534,919	576,758
Staff Development	422	2,100	2,059
General	2,374	1,500	868
Ict	3,863	6,000	1,766
	<u>635,275</u>	<u>558,469</u>	<u>595,522</u>



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,042	4,042	3,924
Board of Trustees Fees	3,295	3,100	3,720
Board of Trustees Expenses	2,250	3,450	3,656
Communication	4,220	4,400	3,976
Consumables	2,443	800	1,553
Operating Lease	-	1,500	-
Other	4,202	6,650	6,075
Employee Benefits - Salaries	83,212	84,800	82,112
Insurance	5,044	5,000	4,508
Service Providers, Contractors and Consultancy	5,940	6,000	5,940
	<u>114,648</u>	<u>119,742</u>	<u>115,464</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,762	6,900	4,748
Cyclical Maintenance Expense	3,311	11,950	17,001
Grounds	1,548	3,500	3,088
Heat, Light and Water	7,235	9,900	8,419
Rates	1,358	2,000	1,470
Repairs and Maintenance	3,508	4,000	4,062
Use of Land and Buildings	113,433	136,017	145,631
Security	1,173	1,000	1,925
	<u>137,328</u>	<u>175,267</u>	<u>186,344</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,308	1,090	1,309
Building Improvements	729	607	729
Furniture and Equipment	7,244	5,268	6,329
Information and Communication Technology	963	3,857	4,634
Motor Vehicles	457	-	-
Leased Assets	9,908	6,299	7,567
Library Resources	-	15	18
	<u>20,609</u>	<u>17,136</u>	<u>20,586</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	-	21
Bank Current Account	297,341	86,840	153,210
Bank Call Account	112,201	112,051	112,145
Short-term Bank Deposits	23,761	23,033	23,479
Cash and cash equivalents for Statement of Cash Flows	<u>433,503</u>	<u>221,924</u>	<u>288,855</u>

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



9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	962	2,234	-
Interest Receivable	1	37	28
Teacher Salaries Grant Receivable	37,114	35,092	27,574
	<u>38,077</u>	<u>37,363</u>	<u>27,602</u>
Receivables from Exchange Transactions	963	2,271	28
Receivables from Non-Exchange Transactions	37,114	35,092	27,574
	<u>38,077</u>	<u>37,363</u>	<u>27,602</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery Account	275	1,008	393
	<u>275</u>	<u>1,008</u>	<u>393</u>

11. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	37,741	-	-	-	(1,308)	36,433
Building Improvements	2,803	-	-	-	(729)	2,074
Furniture and Equipment	33,596	4,046	(3,172)	-	(7,244)	27,226
Information and Communication Tech	2,713	778	-	-	(963)	2,528
Motor Vehicles	-	4,218	-	-	(457)	3,761
Leased Assets	10,090	25,249	-	-	(9,908)	25,431
Balance at 31 December 2020	<u>86,943</u>	<u>34,291</u>	<u>(3,172)</u>	<u>-</u>	<u>(20,609)</u>	<u>97,453</u>

The net carrying value of equipment held under a finance lease is \$25,431 (2019: \$10,090)

2020	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	66,265	(29,832)	36,433
Building Improvements	7,290	(5,216)	2,074
Furniture and Equipment	197,317	(170,091)	27,226
Information and Communication	84,687	(82,159)	2,528
Motor Vehicles	4,218	(457)	3,761
Leased Assets	39,260	(13,829)	25,431
Library Resources	36,792	(36,792)	-
Balance at 31 December 2020	<u>435,829</u>	<u>(338,376)</u>	<u>97,453</u>

11. Property, Plant and Equipment - continued

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	39,050	-	-	-	(1,309)	37,741
Building Improvements	3,532	-	-	-	(729)	2,803
Furniture and Equipment	28,594	11,331	-	-	(6,329)	33,596
Information and Communication Tech	4,396	2,951	-	-	(4,634)	2,713
Leased Assets	19,141	7,264	(8,748)	-	(7,567)	10,090
Library Resources	18	-	-	-	(18)	-
Balance at 31 December 2019	94,731	21,546	(8,748)	-	(20,586)	86,943

The net carrying value of equipment held under a finance lease is \$10,090 (2018: \$19,141)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	66,265	(28,524)	37,741
Building Improvements	7,290	(4,487)	2,803
Furniture and Equipment	313,788	(280,192)	33,596
Information and Communication	148,624	(145,911)	2,713
Leased Assets	31,995	(21,905)	10,090
Library Resources	36,792	(36,792)	-
Balance at 31 December 2019	604,754	(517,811)	86,943

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	6,654	7,466	12,992
Accruals	3,436	3,238	3,335
Banking Staffing Overuse	-	5,335	-
Employee Entitlements - Salaries	37,114	35,092	27,574
Employee Entitlements - Leave Accrual	2,364	1,098	4,076
	49,568	52,229	47,977
Payables for Exchange Transactions	49,568	52,229	47,977
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	49,568	52,229	47,977

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	115,384	15,883	98,383
Increase to the Provision During the Year	11,087	11,950	17,001
Adjustment to the Provision	(7,776)	-	-
Provision at the End of the Year	<u>118,695</u>	<u>27,833</u>	<u>115,384</u>
Cyclical Maintenance - Current	105,029	27,833	85,500
Cyclical Maintenance - Term	13,666	-	29,884
	<u>118,695</u>	<u>27,833</u>	<u>115,384</u>

The Ministry of Education is currently reviewing plans to remediate weathertightness issues in the Admin Block and other buildings covered by the school's cyclical maintenance provision.

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	11,608	7,110	4,100
Later than One Year and no Later than Five Years	21,911	8,638	8,114
	<u>33,519</u>	<u>15,748</u>	<u>12,214</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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Special Needs Modification - Fence & Roof Repairs	<i>completed</i> <i>completed</i>	-	183,144	(183,144)	-	-
		-	8,850	(8,850)	-	-
Totals		<u>-</u>	<u>191,994</u>	<u>(191,994)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Totals		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



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 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.

Tania Huxtable is a teacher employed by Te Pa Harakeke o Te Awahou, a Kohanga Reo that leases buildings from Foxton Primary School at no charge to the Kohanga. The current lease agreement with Te Pa Harakeke o Te Awahou finishes in August 2022.

17. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,295	3,720
Full-time equivalent members	0.07	0.10
<i>Leadership Team</i>		
Remuneration	309,207	157,405
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	312,502	161,125
Total full-time equivalent personnel	3.07	2.10

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	110 - 120	30 - 40
Benefits and Other Emoluments	3 - 4	0 - 1
Termination Benefits	-	-
Principal B		
Salary and Other Payments	-	30 - 40
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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 trustees, committee member, 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

21. Managing Capital

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



22. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	433,503	221,924	288,855
Receivables	38,077	37,363	27,602
Total Financial assets measured at amortised cost	<u>471,580</u>	<u>259,287</u>	<u>316,457</u>

Financial liabilities measured at amortised cost

Payables	49,568	52,229	47,977
Finance Leases	25,654	15,748	10,693
Total Financial Liabilities Measured at Amortised Cost	<u>75,222</u>	<u>67,977</u>	<u>58,670</u>

23. Events After Balance Date

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

24. 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 SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Foxton 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 20, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 21 May 2021. 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.



PO BOX 7144
156 Guyton Street | WHANGANUI

(06) 345 8539

www.silksaudit.co.nz

tanderson@silks.co.nz | ctown@silks.co.nz

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.



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- 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 Novopay 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 the Board of Trustee schedule included under the School Directory page and the Analysis of Variance, and Kiwisport statement included as an appendices, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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



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

D C Fraser

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

Date: 21 May 2021



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Foxton Primary School Analysis of Variance 2020

School Name:	Foxton Primary School	School Number:	2359
Strategic Aim:	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.		
Annual Aim:	Improve the reliability and consistency of assessment tools, judgements, practices, analysis and reporting that will improve literacy in the English medium classes		
Target:	<p>Literacy for the English medium (43 students)</p> <p>Reading All the English medium (2020) students (12) who are well below will be working towards the appropriate level and those students at below (5) will be working at the appropriate level or higher</p> <p>Writing All the English medium(2020) students (16) who are well below will be working towards the appropriate level and those students at below (12) will be working at the appropriate level or higher</p>		
Baseline Data:	<p>Reading At the end of 2019 60% of English medium students were at or above expected levels for reading. 17 of our 43 students were not at expected levels (twelve of these were well below).</p> <p>Writing At the end of 2019 35% of English medium students were at or above expected levels for writing. 28 of our 43 students were not at expected levels (sixteen of these were well below)</p>		

Foxton Primary School Analysis of Variance 2020

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Each classroom teacher identified their target students for reading & 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 & reflected upon each term.</p> <p>The Tumuaki team met regularly to view & 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 PLD support provider Shannon Dryden from Waikato University</p> <p>The Col focus on using the reading Pact tool provided PLD for all the English medium kaiako with a focus on unpacking reading knowledge and skills and understanding and working through the learning progression frameworks to help form an overall teacher judgement for students learning.</p> <p>Our continued collaborative style of planning, assessing and reviewing continued and this helped support the new kaiako, however in some ways we felt like we were starting over because of having to train new kaiako.</p>	<p>Data Analysis Reading 17 students were recorded below the learning level at November 2019 (Note: These students were monitored & tracked by classroom teachers for 2020) As at November 2020 of these students (17) 13 students were recorded At the appropriate level. 3 students were recorded as Below their learning level. In addition 1 student who was recorded as Well Below (2019) has not progressed and remains as Well Below in November 2020.</p> <p>Data Analysis Writing 28 students were recorded below the learning level at November 2019 (Note: These students were monitored & tracked by classroom teachers for 2020) As at November 2020 of these students (28) 3 students were recorded at working Above their learning level. 5 students were recorded At the appropriate level. 13 students were recorded as Below their learning level. In addition 2 students who were recorded as Well Below (2019) have not progressed and remain as Well Below in November 2020. Five students moved to secondary school.</p> <p>Commentary Many of these students were part of a consistent school wide writing programme which followed the He Manu Tuhituhi writing process.</p>	<p>Target students were identified for each area and a varying degree of success was the outcome.</p> <p>Where a student and their whanau helped to increase their learning progress this was successful.</p> <p>The other noticeable element was the kaiako who sustained a guided learning programme on a daily basis - these students improved.</p> <p>Reading</p> <p>Probe testing & E-Asttle helped teachers identify learning levels, gaps in learning & next steps, these were used to help with planning & establishing intervention programmes for the target students.</p> <p>During the Lockdown in March teachers trialled online literacy programmes like Sunshine Online, Stepsweb, and reading eggs. Our students responded well to the online learning and staff continued to use the programmes throughout the year with success in student achievement.</p> <p>The senior bilingual class had a solid & consistent daily literacy programme which laid a great platform for spelling, reading & writing skills.</p> <p>The Pact tool training sessions for reading were really helpful for the English medium classes and they were able to unpack the learning progression framework for</p>	<p>Teachers need to be very aware of the specific needs of target students in their classroom, differentiating practices and monitoring their progress closely. A list of targeted students is required by all teachers in term one and time will be allocated during in-school P.L.D Tuesdays to complete individual learning programmes for these students.</p> <p>We will continue to work with strength-based teaching in literacy and organise classroom timetables that enable classes to be combined and share resources, both human and physical. We have two new staff members who will need to be refreshed with the literacy progression stages and resources, so in-school PLD (Tuesdays) time will have to be allocated early in term one.</p> <p>We have allocated \$1500 in the 2020 budget for purchasing literacy resources and \$1000 for staff PLD.</p> <p>We will continue to work with Shannon Dryden(Waikato) to support teachers to identify effective teaching practices of literacy</p>

Foxton Primary School Analysis of Variance 2020

In school PLD on effective practise 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.

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

- encoding
- using knowledge of structures & features
- communicate knowledge & understanding

The tuakana class made significant gains with writing and these were recognised in weekly writing, editing & publishing with a variety of writing samples taken by the kaiako. This consistency helped students focus on writing skills & they were able to recognise next learning steps.

Reading assessments were limited to running records and probe to form an overall judgment on student learning in the English medium classes. Consistent use of these assessments helped both the junior & senior teachers identify target students and next learning steps where specific learning programmes were developed.

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.

The school had writing call back days in the first week of the holidays for writing where teachers explored the 'He Manu Tuhituhi writing programme. Teachers devised posters and information booklets that were displayed and gave reminders of what was discussed.

Planning for next year:

1. PLD (MOE) Literacy: Writing & Pact Tool with external facilitator with a goal of improving competencies in writing
2. Improving and developing more effective reporting of student progress with writing, reading and mathematics.
3. Improve whole school moderation around OTJs for reading , writing & mathematics.

Foxton Primary School Analysis of Variance 2020

School Name:	Foxton Primary School	School Number:	2359
Strategic Aim:	<i>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.</i>		
Annual Aim:	Ensure that Positive Behaviour for Learning –School Wide strategies continue to be implemented to improve student engagement in learning and student achievement lifts		
Target:	The amount of student behaviour incidents recorded on the school S.M.S will decrease to allow more engagement in learning and improved student achievement		
Baseline Data:	<p>PB4L Guidance</p> <p>At the end of 2019 there were 76 recorded incident reports on the school S.M.S Etap in the PB4L guidance system</p> <p>Of the 76 incidents recorded 24 of these were major incidents and 52 were minor.</p> <p>The possible motivation for 27 of these incidents recorded was to avoid tasks/activities</p>		

Foxton Primary School Analysis of Variance 2020

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Each classroom teacher was given access to the S.M.S Etap with school login & password. Teacher aides were not given a logo, however any incidents were explained to the classroom teacher and they recorded them.</p> <p>All teachers completed Etap training and were monitored on recording incidences weekly at our staff meetings. A 10 minute time allocation was given at the beginning of each weekly staff meeting to fill out any incident reports.</p> <p>A review of the Major/Minor incident matrix was completed by staff and the updated version was shared to the B.O.T. & our lead PB4L ministry of education facilitator.</p> <p>The Tumuaki Team met once a month to analyse & discuss the PB4L guidance reports. This was shared at the next staff meeting and we identified students, undesirable behaviours and strategies to change these behaviours.</p> <p>The acting deputy principal (Tracey Hibbs) made up a termly P.D timetable for PB4L which included in school support, M.O.E delivered courses and local school cluster meetings.</p> <p>Teachers had time on P.D Tuesdays to discuss any concerns about student behaviours, locations and the PB4L-SW systems we had established. A wananga led us to clear directions and provided support for staff & the students.</p>	<p>Data Analysis</p> <p>At the end of 2020 there were 153 recorded incident reports on the school S.M.S Etap in the PB4L guidance system</p> <p>Of the 153 incidents recorded 79 of these were major incidents and 74 were minor.</p> <p>The possible motivation for 26 of these incidents recorded was to avoid tasks/activities</p> <p>Commentary</p> <p>In 2019, we started recording incidents in May, so this could be a possible reason for the low number of recorded incidents for the year. Furthermore, 2019 was the first year that teachers had to record all incidents on Etap and the staff were not very confident to use the guidance system.</p> <p>Recording of incidents in 2020 was more frequent, especially when time was allocated at weekly staff meetings.</p> <p>The lockdown in March disrupted classroom programmes & school routines and definitely had an impact on student behaviour & achievement.</p> <p>It was noticed by the senior leadership team that staff still had different views & their own approaches towards the PB4L-SW systems that we implemented at kura. This led us to revisit the PB4L-SW 101 basics for whanau & staff.</p>	<p>A more robust monitoring system for recording incidents was set up by the tumuaki team in 2020, which enabled us to collect more frequent data about student behaviour.</p> <p>Students returning from lockdown in March 2020 had a huge impact on the yearly amount of incident reports that were recorded by staff. The amounts in June & July were very high and staff worked hard to settle the tamariki back into school & classroom routines.</p> <p>Sometimes it depended on the student, their individual circumstances and also the kaiako and their capabilities to move them on.</p> <p>There was a huge amount of incidents from one teacher (61) in 2020 which was 40% of the total number of incidents for the year. This teacher had been away in 2019 on study leave and the PB4L-SW systems were very new.</p> <p>The other noticeable element was the kaiako who sustained the PB4L systems in the classroom learning programmes on a daily basis - these students improved.</p>	<p>Teachers need to be very aware of the specific needs of target students in their classroom, differentiating practices and monitoring their progress closely. A list of targeted students is required by all teachers in term one and time will be allocated during in-school P.L.D Tuesdays to complete individual learning programmes for these students.</p> <p>We will continue to work with strength-based teaching and organise classroom timetables that enable classes to be combined and share resources, both human and physical. We have two new staff members who will need to be refreshed with the PB4L-SW foundations and resources, so in-school PLD (Wednesdays) time will have to be allocated early in term one.</p> <p>We have allocated \$1000 in the 2020 PB4L budget for purchasing resources and \$1000 for staff PLD.</p> <p>We will continue to work with Marie Mitchell (M.O.E) & the Palmerston North Cluster Tier Two team to support teachers to identify effective teaching practices and delivery of PB4L-SW.</p>

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A continued focus on PB4L-SW with our PLD support provider Marie Mitchell from the Ministry of Education

Our continued collaborative style of planning, assessing and reviewing continued and this helped support the new kaiako, however in some ways we felt like we were starting over because of having to train new kaiako to PB4L.

A whanau introductory night for PB4L-SW was set up for families & staff to learn about our systems.

There was a whole school commitment to the implementation of a consistent use of the PB4L programme with a focus on the following:

- recording incidents
- teaching the school values
- rewarding students for using school values
- learning the PB4L-SW foundations (systems, data, practises)

Planning for next year:

1. PLD (MOE) PB4L: Tier Two training with external facilitator with a goal of improving our systems, data and practises.
2. Improving and developing more effective reporting of student progress through effective delivery of PB4L-SW at kura

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School Name:	Foxton Primary School	School Number:	2359
Strategic Aim:	<i>Ensure the growth and development of te reo me ōna tikanga within the school and wider community</i>		
Annual Aim:	Determine support of teachers in the development of programmes and effective teaching of te reo Māori in Rumaki classrooms		
Target:	<p>Literacy for the Rumaki (22 students)</p> <p>Panui All the rumaki (2020) students (3) who are well below will be working towards the appropriate level and those students at below (7) will be working at the appropriate level or higher</p> <p>Tuhi All the rumaki (2020) students (2) who are well below will be working towards the appropriate level and those students at below (7) will be working at the appropriate level or higher</p>		
Baseline Data:	<p>Panui At the end of 2019 60% of rumaki students were at or above expected levels for reading. 10 of our 25 students were not at expected levels (three of these were well below).</p> <p>Tuhi At the end of 2019 64% of rumaki students were at or above expected levels for writing. 9 of our 25 students were not at expected levels (two of these were well below)</p>		

Foxtton Primary School Analysis of Variance 2020

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Each classroom teacher identified their target students for panui & tuhi 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 & reflected upon each term.</p> <p>The Tumuaki team met regularly to view & 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 PLD support provider Shannon Dryden from Waikato University</p> <p>The Col focus on using the reading Pact tool provided PLD for all the rumaki kaiako with a focus on unpacking reading knowledge and skills and understanding and working through the learning progression frameworks to help form an overall teacher judgement for students learning.</p> <p>Our continued collaborative style of planning, assessing and reviewing continued and this helped support the new kaiako, however in some ways we felt like we were starting over because of having to train new kaiako.</p>	<p>Data Analysis Reading 7 students were recorded below the learning level at November 2019 (Note: These students were monitored & tracked by classroom teachers for 2020) As at November 2020 of these students (7) 3 students were recorded At the appropriate level. 2 students were recorded as Below their learning level. In addition 3 students who were recorded as Well Below (2019) have not progressed and remain as Well Below at November 2020.</p> <p>Data Analysis Writing 7 students were recorded below the learning level at November 2019 (Note: These students were monitored & tracked by classroom teachers for 2020) As at November 2020 of these students (7) 4 students were recorded At the appropriate level. 3 students were recorded as Below their learning level.</p> <p>Commentary Many of these students were part of a consistent school wide writing programme which followed the writing process.</p> <p>The tuakana class made significant gains and these were recognised in weekly publishing and a variety of writing samples taken by the kaiako.</p>	<p>Target students were identified for each area and a varying degree of success was the outcome. Sometimes it depended on the student, their individual circumstances and also the kaiako and their capabilities to move them on. Where a student and their whanau helped to increase their learning progress this was successful. The other noticeable element was the kaiako who sustained a guided learning programme on a daily basis - these students improved.</p>	<p>Teachers need to be very aware of the specific needs of target students in their classroom, differentiating practices and monitoring their progress closely. A list of targeted students is required by all teachers in term one and time will be allocated during in-school P.L.D Tuesdays to complete individual learning programmes for these students.</p> <p>We will continue to work with strength-based teaching in literacy and organise classroom timetables that enable classes to be combined and share resources, both human and physical. We have two new staff members who will need to be refreshed with the literacy progression stages and resources, so in-school PLD (Tuesdays) time will have to be allocated early in term one.</p> <p>We have allocated \$1500 in the 2020 budget for purchasing literacy resources and \$1000 for staff PLD.</p> <p>We will continue to work with Shannon Dryden(Waikato) to support teachers to identify effective teaching practices of Te Reo Matatini.</p>

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

In class support provided for two classes, a trained teacher help set up and implement Te Reo Matatini rotations

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

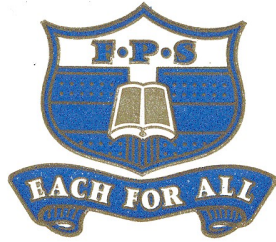
There was a whole school commitment to the implementation of a consistent writing programme with a focus on the following:

- encoding
- using knowledge of structures & features
- communicate knowledge & understanding

Reading assessments were limited to running records and an overall judgment on student learning in the rumaki classes was difficult, therefore there seems to be little or no gains in student learning.

Planning for next year:

1. PLD (MOE) Literacy: Writing & Pact Tool with external facilitator with a goal of improving competencies in writing
2. Improving and developing more effective reporting of student progress with writing, reading and mathematics.
3. Improve whole school moderation around OTJs for reading , writing & mathematics.



Foxton Primary School

Park Street
Foxton

Principal: Tiwana Hibbs

Phone: 06 363 8269

Fax: 06 363 5852

e-mail: principal@foxton.school.nz

Kiwi Sport Funding 2020

In 2020 we received a grant of \$1,147.00 this was used to help fund these areas:

1. Facilitating Kiwi Netball tournament that we organised for all schools in our area
2. Promote fundamental skills in Kio Rahi, Basketball and Netball
3. Purchased equipment required for our sports coaches
4. New sports equipment for all classes
5. Swimming lessons

The funding does not cover all these areas and at times we need to apply for grants to help pay for the majority of the needs, however the Kiwi sport fund is of great value and we appreciate receiving this, and will use the funds for all sport's needs.