

FOXTON SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2359

Principal: Tiwana Hibbs

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.
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FOXTON SCHOOL

Annual Report - For the year ended 31 December 2021

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Foxton School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Terrence Whakataki Hapi
Full Name of Presiding Member

Tiwana Hibbs
Full Name of Principal


Signature of Presiding Member


Signature of Principal

25 May 2022
Date:

25 May 2022
Date:

Foxton School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants				
Locally Raised Funds	2	1,014,005	905,657	1,041,785
Interest Income	3	27,203	9,000	21,402
Gain on Sale of Property, Plant and Equipment		2,014	500	593
		-	-	556
		1,043,222	915,157	1,064,336
Expenses				
Locally Raised Funds				
Learning Resources	3	4,111	1,000	7,087
Administration	4	696,124	595,304	635,275
Finance	5	182,191	119,826	114,648
Property		2,897	2,568	2,756
Depreciation	6	136,754	179,081	137,328
Loss on Disposal of Property, Plant and Equipment	10	20,919	18,936	20,609
Transport		-	-	2,135
		1,320	2,563	1,000
		1,044,316	919,278	920,838
Net Surplus / (Deficit) for the year		(1,094)	(4,121)	143,498
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,094)	(4,121)	143,498

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		379,057	244,034	235,559
Total comprehensive revenue and expense for the year		(1,094)	(4,121)	143,498
Capital Contributions from the Ministry of Education				
Equity at 31 December		377,963	239,913	379,057
Retained Earnings		377,963	239,913	379,057
Equity at 31 December		377,963	239,913	379,057

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	435,893	198,181	433,503
Accounts Receivable	8	45,188	27,602	38,077
GST Receivable		4,165	1,784	-
Prepayments		4,841	4,036	5,684
Inventories	9	298	393	275
		<u>490,385</u>	<u>231,996</u>	<u>477,539</u>
Current Liabilities				
GST Payable		-	-	2,018
Accounts Payable		-	-	49,568
Provision for Cyclical Maintenance	11	53,124	47,977	105,029
Finance Lease Liability	12 13	110,500 10,070	24,284 3,785	9,040
		<u>173,694</u>	<u>76,046</u>	<u>165,655</u>
Working Capital Surplus/(Deficit)		<u>316,691</u>	<u>155,950</u>	<u>311,884</u>
Non-current Assets				
Property, Plant and Equipment	10	84,109	90,871	97,453
		<u>84,109</u>	<u>90,871</u>	<u>97,453</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	10,117	-	13,666
Finance Lease Liability	13	12,720	6,908	16,614
		<u>22,837</u>	<u>6,908</u>	<u>30,280</u>
Net Assets		<u>377,963</u>	<u>239,913</u>	<u>379,057</u>
Equity		<u>377,963</u>	<u>239,913</u>	<u>379,057</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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants				
Locally Raised Funds		388,582	329,018	405,071
Goods and Services Tax (net)		27,203	9,000	17,357
Payments to Employees		(6,183)	-	3,802
Payments to Suppliers		(283,131)	(227,250)	(184,738)
Interest Paid		(113,929)	(152,817)	(83,030)
Interest Received		(2,897)	(2,568)	(2,756)
		2,006	500	620
Net cash from/(to) Operating Activities		11,651	(44,117)	156,326
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,592
Purchase of Property Plant & Equipment (and Intangibles)		(178)	(35,000)	(4,380)
Net cash from/(to) Investing Activities		(178)	(35,000)	(2,788)
Cash flows from Financing Activities				
Finance Lease Payments		(9,083)	(11,557)	(8,890)
Net cash from/(to) Financing Activities		(9,083)	(11,557)	(8,890)
Net increase/(decrease) in cash and cash equivalents		2,390	(90,674)	144,648
Cash and cash equivalents at the beginning of the year	7	433,503	288,855	288,855
Cash and cash equivalents at the end of the year	7	435,893	198,181	433,503

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 2021

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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in 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 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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

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) 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 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 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:

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 or licensing of software 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. 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.

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 twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

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 Revenue and Expense.

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

q) 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.

r) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants			
Teachers' Salaries Grants	289,582	266,308	303,969
Use of Land and Buildings Grants	502,359	431,008	451,652
Other MoE Grants	111,064	145,631	113,433
Other Government Grants	111,000	62,710	167,526
	-	-	5,205
	<u>1,014,005</u>	<u>905,657</u>	<u>1,041,785</u>

The school has opted in to the donations scheme for this year. Total amount received was \$12,150.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	2,158	-	4,135
Fees for Extra Curricular Activities	2,810	-	253
Trading	209	1,000	1,070
Fundraising & Community Grants	16,897	4,000	9,086
Other Revenue	5,129	4,000	6,858
	<u>27,203</u>	<u>9,000</u>	<u>21,402</u>
Expenses			
Extra Curricular Activities Costs	23	-	173
Trading	1,105	1,000	957
Fundraising & Community Grant Costs	2,983	-	5,957
	<u>4,111</u>	<u>1,000</u>	<u>7,087</u>
	<u>23,092</u>	<u>8,000</u>	<u>14,315</u>

Surplus for the year Locally raised funds

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	31,647	16,696	9,494
Employee Benefits - Salaries	654,197	572,508	619,122
Staff Development	1,019	1,200	422
General	1,083	1,000	2,374
Ict	4,479	3,900	3,863
Resource Teacher Of Maori	3,699	-	-
	<u>696,124</u>	<u>595,304</u>	<u>635,275</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,365	4,050	4,042
Board Fees	2,230	3,000	3,295
Board Expenses	2,449	3,590	2,250
Communication	3,989	4,458	4,220
Consumables	2,303	2,500	2,443
Other	4,575	5,478	4,202
Employee Benefits - Salaries	82,694	85,750	83,212
Insurance	5,446	5,000	5,044
Service Providers, Contractors and Consultancy	5,940	6,000	5,940
Healthy School Lunch Programme	68,200	-	-
	<u>182,191</u>	<u>119,826</u>	<u>114,648</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	5,965	6,450	5,762
Cyclical Maintenance Provision	1,922	11,950	3,311
Grounds	2,561	1,850	1,548
Heat, Light and Water	9,811	8,300	7,235
Rates	1,331	1,500	1,358
Repairs and Maintenance	3,600	2,800	3,508
Use of Land and Buildings	111,064	145,631	113,433
Security	500	600	1,173
	<u>136,754</u>	<u>179,081</u>	<u>137,328</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	412,051	174,702	409,742
Short-term Bank Deposits	23,842	23,479	23,761
Cash and cash equivalents for Statement of Cash Flows	<u>435,893</u>	<u>198,181</u>	<u>433,503</u>

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

The School currently holds a credit card with a \$5,000 limit.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	10,581	-	962
Interest Receivable	9	28	1
Teacher Salaries Grant Receivable	34,598	27,574	37,114
	<u>45,188</u>	<u>27,602</u>	<u>38,077</u>
Receivables from Exchange Transactions	10,590	28	963
Receivables from Non-Exchange Transactions	34,598	27,574	37,114
	<u>45,188</u>	<u>27,602</u>	<u>38,077</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery Account	298	393	275
	<u>298</u>	<u>393</u>	<u>275</u>

10. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	36,433	-	-	-	(1,309)	35,124
Building Improvements	2,074	-	-	-	(729)	1,345
Furniture and Equipment	27,226	-	-	-	(6,935)	20,291
Information and Communication Technology	2,528	178	-	-	(937)	1,769
Motor Vehicles	3,761	-	-	-	(527)	3,234
Leased Assets	25,431	7,397	-	-	(10,482)	22,346
Balance at 31 December 2021	<u>97,453</u>	<u>7,575</u>	<u>-</u>	<u>-</u>	<u>(20,919)</u>	<u>84,109</u>

The net carrying value of equipment held under a finance lease is \$22,346 (2020: \$25,431)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	66,265	(31,141)	35,124	66,265	(29,832)	36,433
Building Improvements	7,290	(5,945)	1,345	7,290	(5,216)	2,074
Furniture and Equipment	197,316	(177,025)	20,291	197,317	(170,091)	27,226
Information and Communication Technology	84,865	(83,096)	1,769	84,687	(82,159)	2,528
Motor Vehicles	4,218	(984)	3,234	4,218	(457)	3,761
Leased Assets	46,658	(24,312)	22,346	39,260	(13,829)	25,431
Library Resources	36,792	(36,792)	-	36,792	(36,792)	-
Balance at 31 December	<u>443,404</u>	<u>(359,295)</u>	<u>84,109</u>	<u>435,829</u>	<u>(338,376)</u>	<u>97,453</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors			
Accruals	12,294	12,992	6,654
Employee Entitlements - Salaries	2,910	3,335	3,436
Employee Entitlements - Leave Accrual	34,598	27,574	37,114
	3,322	4,076	2,364
	<u>53,124</u>	<u>47,977</u>	<u>49,568</u>
Payables for Exchange Transactions	53,124	47,977	49,568
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>53,124</u>	<u>47,977</u>	<u>49,568</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	118,695	12,334	115,384
Increase to the Provision During the Year	10,283	11,950	11,087
Adjustment to the Provision	(8,361)	-	(7,776)
Provision at the End of the Year	<u>120,617</u>	<u>24,284</u>	<u>118,695</u>
Cyclical Maintenance - Current	110,500	24,284	105,029
Cyclical Maintenance - Term	10,117	-	13,666
	<u>120,617</u>	<u>24,284</u>	<u>118,695</u>

13. Finance lease liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	13,038	3,785	11,608
Later than One Year and no Later than Five Years	15,780	6,908	21,911
Future finance charges	(6,028)	-	(7,865)
	<u>22,790</u>	<u>10,693</u>	<u>25,654</u>
Represented by			
Finance lease liability - Current	10,070	3,785	9,040
Finance lease liability - Term	12,720	6,908	16,614
	<u>22,790</u>	<u>10,693</u>	<u>25,654</u>

14. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Totals		-	-	-	-	-
Represented by:						
Funds Held on Behalf of the Ministry of Education						-
Funds Due from the Ministry of Education						-
						-

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Special Needs Modification - Fence & Gates		-	183,144	(183,144)	-	-
Roof Repairs		-	8,850	(8,850)	-	-
Totals		-	191,994	(191,994)	-	-

15. Related Party Transactions

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

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

16. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,230	3,295
<i>Leadership Team</i> Remuneration Full-time equivalent members	217,053 2.00	309,207 3.00
Total key management personnel remuneration	219,283	312,502

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (3 members) that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	0.00	0.00

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

17. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry'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 2021, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2021.

(Capital commitments as at 31 December 2020: Nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

20. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	435,893	198,181	433,503
Receivables	45,188	27,602	38,077
Total Financial assets measured at amortised cost	<u>481,081</u>	<u>225,783</u>	<u>471,580</u>

Financial liabilities measured at amortised cost

Payables	53,124	47,977	49,568
Finance Leases	22,790	10,693	25,654
Total Financial Liabilities Measured at Amortised Cost	<u>75,914</u>	<u>58,670</u>	<u>75,222</u>

21. Events After Balance Date

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

22. Comparatives

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

23. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Foxton School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Terry Hapi	Presiding Member	Elected	Sep 2022
Tiwana Hibbs	Principal		
Tania Huxtable	Parent Representative	Elected	Sep 2022
Troy O'Carroll	Parent Representative	Elected	Sep 2022
Emma Hawkins	Parent Representative	Co-opted	Sep 2022
Jeannie Barnett	Staff Representative	Elected	Jun 2021

Foxton School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,025 (excluding GST). The funding was spent on sporting endeavours.

Foxton Primary School Analysis of Variance 2021

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 (47 students)</p> <p>Reading All the English medium (2021) students (4) who are well below will be working towards the appropriate level and those students at below (16) will be working at the appropriate level or higher</p> <p>Writing All the English medium(2021) students (9) who are well below will be working towards the appropriate level and those students at below (16) will be working at the appropriate level or higher</p>		
Baseline Data:	<p>Reading At the end of 2020 57% of English medium students were at or above expected levels for reading. 20 of our 47 students were not at expected levels (four of these were well below).</p> <p>Writing At the end of 2020 47% of English medium students were at or above expected levels for writing. 25 of our 47 students were not at expected levels (nine of these were well below)</p>		

Foxton Primary School Analysis of Variance 2021

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 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 & also help them form an overall teacher judgement for students achievement.</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 20 students were recorded below the learning level in November 2020 & only 18 of them remained at our school in 2021. (Note: These students were monitored & tracked by classroom teachers for 2021)</p> <p>As at November 2021 of these 18 students, 8 students were recorded At the appropriate level. 10 students were recorded as Below their learning level. In addition 5 students who were recorded as Well Below in 2020 have not progressed and remained as Well Below in November 2021.</p> <p>Data Analysis Writing 25 students were recorded below their learning level in November 2020 & only 18 of them remained at our school in 2021. (Note: These students were monitored & tracked by classroom teachers for 2021)</p> <p>As at November 2021 of these 18 students, 2 students were recorded working At the appropriate level. 15 students were recorded as Below their learning level. In addition 1 student who was recorded as Well Below in 2020 has not progressed and remains as Well Below in November 2021</p> <p>.</p> <p>Commentary</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. Engaging whanau was a challenge in 2021 and we were unable to hold informative nights to gain support from parents towards our literacy programmes.</p> <p>The other noticeable element was the kaiako who sustained a guided learning programme on a daily basis - these students improved.</p> <p>We employed a new teacher in the senior bilingual class and it took time to establish literacy routines & programmes in the classroom. I feel that the lack of a consistent teacher in that classroom has impacted the progression of writing for the senior class students.</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>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>Writing We need to address the attendance rates in the bilingual classes as there are a large number of students (40%) in the bilingual classes that have a low attendance rate (under 90%) and this will be impacting learning with writing. The majority of the students (12) with low attendance rates come from the senior bilingual class.</p> <p>Majority of the junior students are working at their writing levels (60%) with 44.4% of them working one level below. A group/ individual plan will be created and implemented for the students working one level below and they will be monitored until the end of the year. 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 2022.</p> <p>There is also a need to review the senior writing programme and group/ individual plans (planning template) will need to be created, implemented and carried out throughout the year.</p> <p>The use of assessment tools, moderation and giving overall judgements will be reviewed for writing in the bilingual classes</p>

Foxtton Primary School Analysis of Variance 2021

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

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. However, there were some discrepancies in the end of year data which led to a review in the moderation process which helped us identify weaknesses in data gathering and recording documents.

The five students who remained well below in reading had attendance & behaviour issues. Two of them had an average attendance rate of 76%. Another two students had over 50 recorded incident reports for challenging behaviour and one of these students has been working with RTLit for two years, however we were unable to enrol him for literacy support in 2021.

The senior students in the bilingual classes made significant increases with reading and the move to a student agency literacy programme helped progress through students taking more responsibility for their own learning..

Many of these students were part of a consistent school-wide writing programme which followed a writing process that aligned to the sets and LPFs in the Pact tool.

68% of the bilingual students are not meeting expectations and are working below their expected curriculum levels.

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.

with the support of Julie Beattie and the P.A.C.T training.

Reading

The majority of the junior students are working below their reading ages with 21% of them working well below. A review of the reading programme will happen and group/ individual plans will be created, implemented and carried out through to the end of the year.

There is also a need to review the senior reading programme and group/ individual plans (planning template) will need to be created and implemented and monitored until the end of the year.

The use of assessment tools, moderation and giving overall judgements will be reviewed for reading in the bilingual classes.

Both classes have the same amount of incident reports and three (10+ incidents) of the students have received behaviour learning plans and RTLit & SWIS support. These students need to be tracked by SENCO and the PB4L data team.

The bilingual 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 Monday & Wednesday sessions to

Foxtton Primary School Analysis of Variance 2021

The majority of these students come from the senior class (years 5-8) which shows that 88% of that class are working 1 or 2 levels below where their year groups are.

complete individual learning programmes for these students.

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

We will continue to work with Julie Beattie from Learning Solutions to support teachers to identify effective teaching practices of literacy

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 and reading.
3. Improve whole school moderation around OTJs for reading & writing.

Foxtton Primary School Analysis of Variance 2021

School Name:	Foxtton 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 2020 there were 167 recorded incident reports on the school S.M.S Etap in the PB4L guidance system</p> <p>Of the 167 incidents recorded 90 of these were major incidents and 77 were minor.</p> <p>The possible motivation for 26 of these incidents recorded was to avoid tasks/activities, 5 incidents to avoid attention, 9 incidents to obtain items & 59 incidents to obtain peer/adult attention. 68 incidents were recorded with unknown motivations.</p>		

Foxton Primary School Analysis of Variance 2021

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 login, 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 incidents 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 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 Wednesdays to discuss any concerns about student behaviours, locations and the PB4L-SW systems we had established. A wananga</p>	<p>Data Analysis</p> <p>At the end of 2021 there were 265 recorded incident reports on the school S.M.S Etap in the PB4L guidance system</p> <p>Of the 265 incidents recorded 144 of these were major incidents and 121 were minor.</p> <p>The possible motivation for 265 of these incidents recorded 72 were to avoid tasks/activities, 8 incidents to avoid attention, 61 incidents to obtain items & 118 incidents to obtain peer/adult attention. 39 incidents were recorded with unknown motivations.</p> <p>Commentary</p> <p>Kaiawhina/Teacher aides were passing on incident reports for teachers to record which increased the amount in 2021.</p> <p>Recording of incidents in 2021 was more frequent, especially when time was allocated at weekly staff meetings.</p> <p>The lockdown in term three disrupted classroom programmes & school routines and definitely had an impact on student behaviour & achievement. 40% of total incidents occurred after this event.</p> <p>It was noticed by the senior leadership team that staff still had different views & their own approaches towards the PB4L-</p>	<p>A more robust monitoring system for recording incidents was set up by the tumuaki team in 2021, which enabled us to collect more frequent data about student behaviour.</p> <p>Students returning from lockdown in August/September 2021 had a huge impact on the yearly amount of incident reports that were recorded by staff. The amounts in September through to December 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>One staff member had recorded over 50% of the incident reports and the senior staff team & SENCO supported this teacher with the implementation of the PB4L systems in the classroom.</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>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 team to support teachers to identify effective teaching practices and delivery of PB4L-SW.</p> <p>The PB4L lead team will organise a 2022 action plan to direct staff and whanau to implement effective systems and collect accurate data to help make informed decisions about student behaviour and how it affects their progress & achievement.</p> <p>Establish clear roles/teams within the school that make it easy for staff and whanau to approach and receive support for their students/children who are showing challenging behaviours in the school. The classroom problem solving</p>

Foxton Primary School Analysis of Variance 2021

led us to clear directions and provided support for staff & the students.

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

We started Tier Two training with an external facilitator with a goal of improving our systems, data and practises.

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.

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)

SW systems that we implemented at kura. This led us to revisit the PB4L-SW 101 basics for staff.

There were four students on our diverse needs register in 2021 and they contributed to 72% of the total incidents for 2021. These students were on behaviour & learning plans and were receiving support from outside agencies to address behavior challenges in the classroom & school.

and the tier two teams need to be established early and its members need to be trained with the required interventions and templates.

Planning for next year:

1. PLD (MOE) PB4L: Identify the needs of staff and work with the M.O.E facilitators to provide training & support.
2. Improving and developing more effective reporting of student progress through effective delivery of PB4L-SW at kura
3. Engaging & involving whanau through informative meetings and more advertising of the PB4L-SW systems at school.

Foxtton Primary School Analysis of Variance 2021

School Name:	Foxtton 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 realise their own unique potential.</i>		
Annual Aim:	Identify, implement, trial and practise effective programmes for learning with a focus on writing		
Target:	<p>Literacy for the Rumaki (27 students)</p> <p>Panui All the rumaki (2021) students (6) who are well below will be working towards the appropriate level and those students at below (3) will be working at the appropriate level or higher</p> <p>Tuhi All the rumaki (2021) students (3) who are well below will be working towards the appropriate level and those students at below (17) will be working at the appropriate level or higher</p>		
Baseline Data:	<p>Panui At the end of 2020 72% of rumaki students were at or above expected levels for reading. 28% of students were not at expected levels (19% of total students were well below).</p> <p>Tuhi At the end of 2020 50% of rumaki students were at or above expected levels for writing. 16 of our 32 students were not at expected levels (one of these were well below)</p>		

Foxton Primary School Analysis of Variance 2021

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 Makere Karatea from Kia Ata Mai</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>In school PLD on effective practices for teaching writing (Tumuaki)</p> <p>In class support provided for two classes, a trained teacher help set up and implement Te Reo Matatini rotations, assessments and moderation.</p>	<p>Data Analysis Reading 9 students were recorded below the learning level at November 2020 (Note: These students were monitored & tracked by classroom teachers for 2021) As at November 2021 of these (9) students 3 students were recorded At the appropriate level. 2 students were recorded as Below their learning level. In addition 4 students who were recorded as Well Below (2020) have not progressed and remain as Well Below at November 2021.</p> <p>Data Analysis Writing 16 students were recorded below the learning level at November 2020 (Note: These students were monitored & tracked by classroom teachers for 2021) As at November 2021 of these (16) students none of them were recorded At the appropriate level. 12 students were recorded as Below their learning level & 4 were well below.</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 a variety of writing samples taken by the kaiako.</p> <p>Reading assessments were limited to running records and an overall judgment</p>	<p>Target students were identified for each area and a varying degree of success was the outcome.</p> <p>Sometimes it depended on the student, their individual circumstances and also the kaiako and their capabilities to move them on.</p> <p>The junior rumaki class had a reliever for the first two terms and it took a while for the teacher to settle the class into the literacy routines. When the classroom teacher returned more work & time was needed to help the students focus on literacy goals & achievements.</p> <p>Where a student and their whanau helped to increase their learning progress this was successful. However, engaging whanau in the rumaki was challenging with the Covid lockdowns and restrictions on parents to attend curriculum events like student conferences.</p> <p>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 2021 budget for purchasing literacy resources and \$1000 for staff PLD.</p> <p>We will continue to work with Makere Karatea (Kia Ata Mai) to support teachers to identify effective teaching practices of Te Reo Matatini.</p> <p>Further support will be provided to the junior rumaki teacher to explore a Maori phonics programme with Mahi by Mahi.</p>

Foxtton Primary School Analysis of Variance 2021

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

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 with external facilitator with a goal of improving competencies in writing
2. Improving and developing more effective reporting of student progress with writing & reading.
3. Improve whole school moderation around OTJs for reading & writing.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FOXTON PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 25 May 2022. 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 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