

# FOXTON BEACH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2358
<b>Principal:</b>	Hamish Stuart
<b>School Address:</b>	10 Carthew Terrace, Foxtton Beach, Foxtton 4815
<b>School Postal Address:</b>	10 Carthew Terrace, Foxtton Beach, Foxtton 4815
<b>School Phone:</b>	06 363 8331
<b>School Email:</b>	office@foxttonbeach.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Mike Moses	Chair Person	Elected	May-22
Hamish Stuart	Principal	ex Officio	
Janelle Perreau	Treasurer	Elected	May-22
Katie Clarke	Parent Rep	Elected	May-22
Mathew Salt	Parent Rep	Elected	May-22
Amy Nicklin	Parent Rep	Co-opted	May-22
Rebecca Lock	Staff Rep	Elected	May-22

**Accountant / Service Provider:** Openbook Solutions Limited



# FOXTON BEACH SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

<b>Page</b>	<b>Statement</b>
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**Financial Statements**

<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6- 17</u>	Notes to the Financial Statements

**Other Information**

Analysis of Variance

Kiwisport

# Foxton Beach 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.

Janelle Perreay  
Full Name of Board Chairperson

Hamish Stuart  
Full Name of Principal

J Perreay  
Signature of Board Chairperson

H Stuart  
Signature of Principal

27 May 2021  
Date:

27 May 2021  
Date:

# Foxton Beach School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	1,604,111	1,486,339	1,336,511
Locally Raised Funds	3	63,587	49,000	74,641
Interest income		197	500	553
Gain on Sale of Property, Plant and Equipment		2,759	0	0
		<u>1,670,654</u>	<u>1,535,839</u>	<u>1,411,705</u>
<b>Expenses</b>				
Locally Raised Funds	3	34,021	23,416	28,514
Learning Resources	4	1,062,242	1,069,079	888,422
Administration	5	97,894	85,164	91,697
Finance		2,514	0	3,341
Property	6	311,901	319,882	297,732
Depreciation	7	42,125	37,000	41,702
Loss on Disposal of Property, Plant and Equipment		0	0	1,269
		<u>1,550,697</u>	<u>1,534,541</u>	<u>1,352,678</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>119,957</b>	<b>1,298</b>	<b>59,027</b>
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>119,957</u></b>	<b><u>1,298</u></b>	<b><u>59,027</u></b>

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



# Foxton Beach School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<b>437,879</b>	<b>437,879</b>	<b>378,852</b>
Total comprehensive revenue and expense for the year		119,957	1,298	59,027
<b>Equity at 31 December</b>	22	<b>557,836</b>	<b>439,177</b>	<b>437,879</b>
Retained Earnings		557,836	439,177	437,879
Reserves		0	0	0
<b>Equity at 31 December</b>		<b>557,836</b>	<b>439,177</b>	<b>437,879</b>

*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 Beach School

## Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	530,441	276,223	277,082
Accounts Receivable	9	119,937	61,500	66,862
GST Receivable		0	0	2,461
Prepayments		12,245	10,000	11,618
Inventories	10	10,605	11,500	10,938
		<u>673,228</u>	<u>359,223</u>	<u>368,961</u>
<b>Current Liabilities</b>				
GST Payable		22,692	(3,500)	0
Accounts Payable	12	93,353	70,000	75,349
Revenue Received in Advance	13	3,133	5,000	27,292
Provision for Cyclical Maintenance	14	0	0	16,000
Finance Lease Liability - Current Portion	15	7,118	7,591	15,970
Funds held for Capital Works Projects	16	216,913	0	26,925
		<u>343,209</u>	<u>79,091</u>	<u>161,536</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>330,019</b>	<b>280,132</b>	<b>207,426</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	327,537	248,983	299,983
		<u>327,537</u>	<u>248,983</u>	<u>299,983</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	84,592	84,950	56,950
Finance Lease Liability	15	15,128	4,988	12,579
		<u>99,720</u>	<u>89,938</u>	<u>69,529</u>
<b>Net Assets</b>		<b><u>557,836</u></b>	<b><u>439,177</u></b>	<b><u>437,879</u></b>
<b>Equity</b>	22	<b><u>557,836</u></b>	<b><u>439,177</u></b>	<b><u>437,879</u></b>

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



# Foxton Beach School

## Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		424,400	347,144	342,769
Locally Raised Funds		39,995	29,500	108,565
Goods and Services Tax (net)		25,637	(1,039)	3,514
Payments to Employees		(166,313)	(108,120)	(133,507)
Payments to Suppliers		(190,042)	(214,620)	(182,841)
Cyclical Maintenance Payments in the year		0	0	(9,675)
Interest Paid		(2,514)	0	(3,341)
Interest Received		197	500	1,479
Net cash from Operating Activities		131,360	53,365	126,963
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property, Plant & Equipment (and Intangibles)		2,609	0	0
Purchase of Property, Plant & Equipment (and Intangibles)		(59,969)	(14,000)	(27,017)
Proceeds from Sale of Investments		0	0	80,000
Net cash from Investing Activities		(57,360)	(14,000)	52,983
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(13,124)	(13,299)	(12,374)
Funds Held for Capital Works Projects		192,483	(26,925)	28,097
Net cash from Financing Activities		179,359	(40,224)	15,724
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>253,359</b>	<b>(859)</b>	<b>195,669</b>
Cash and cash equivalents at the beginning of the year	8	277,082	277,082	81,413
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>530,441</b>	<b>276,223</b>	<b>277,082</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Foxtton Beach School

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Foxtton Beach 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.

##### **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.

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

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 14.





### **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 school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

#### **i) 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.

#### **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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 to Crown Owned Assets	10–50 years
Furniture and equipment	5-10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**k) 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.

**l) Accounts Payable**

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

**m) 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.

**n) Revenue Received in Advance**

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

**o) 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).

**p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets are categorised as "financial assets measured at amortised costs" for accounting purposes in accordance with financial reporting standards.

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

**q) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

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

**s) Services received in-kind**

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



## 2. Government Grants

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operational Grants	338,036	297,086	295,525
Teachers' Salaries Grants	954,007	908,353	788,439
Use of Land and Buildings Grants	230,842	230,842	204,839
Resource Teachers Learning and Behaviour Grants	0	10,000	2,609
Other MoE Grants	79,157	11,500	45,099
Other Government Grants	2,069	28,558	0
	<b>1,604,111</b>	<b>1,486,339</b>	<b>1,336,511</b>

The school has opted in to the donations scheme for this year. Total amount received was \$28,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$10,382 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	38,171	28,000	44,180
Activities	9,475	7,500	16,836
Trading	10,630	12,000	12,069
Fundraising	3,463	1,500	1,362
Other Revenue	1,848	0	194
	<b>63,587</b>	<b>49,000</b>	<b>74,641</b>
<b>Expenses</b>			
Activities	24,794	13,116	16,990
Trading	9,227	10,300	11,524
	<b>34,021</b>	<b>23,416</b>	<b>28,514</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>29,566</b>	<b>25,584</b>	<b>46,127</b>

## 4. Learning Resources

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Curricular	32,381	66,590	33,349
Equipment Repairs	1,931	0	235
Information and Communication Technology	2,710	12,436	827
Library Resources	2,566	1,200	631
Employee Benefits - Salaries	1,014,852	976,353	848,273
Staff Development	7,802	12,500	5,107
	<b>1,062,242</b>	<b>1,069,079</b>	<b>888,422</b>



## 5. Administration

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Audit Fee	4,500	3,400	4,351
Board of Trustees Fees	1,440	1,800	1,575
Board of Trustees Expenses	64	0	1,480
Communication	4,104	3,620	3,631
Consumables	911	1,060	1,324
Operating Lease	6,112	7,500	2,398
Other	17,603	14,514	17,087
Employee Benefits - Salaries	48,816	40,120	48,403
Insurance	10,934	10,400	8,288
Service Providers, Contractors and Consultancy	3,410	2,750	3,160
	<b>97,894</b>	<b>85,164</b>	<b>91,697</b>

## 6. Property

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,546	5,370	5,602
Consultancy and Contract Services	22,698	25,000	25,229
Cyclical Maintenance Provision	14,867	12,000	19,258
Grounds	9,557	13,050	2,263
Heat, Light and Water	8,958	12,200	12,009
Rates	1,683	2,120	1,771
Repairs and Maintenance	17,235	16,800	24,669
Use of Land and Buildings	230,842	230,842	204,839
Security	515	2,500	2,092
	<b>311,901</b>	<b>319,882</b>	<b>297,732</b>

## 7. Depreciation

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Building Improvements - Crown	12,549	14,000	12,637
Furniture and Equipment	11,407	6,000	5,477
Information and Communication Technology	2,432	17,000	8,688
Leased Assets	15,315	0	14,635
Library Resources	422	0	265
	<b>42,125</b>	<b>37,000</b>	<b>41,702</b>

## 8. Cash and Cash Equivalents

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Bank Current Account	36,560	25,000	22,360
Bank Call Account	493,881	251,223	254,722
Cash and cash equivalents for Statement of Cash Flows	<b>530,441</b>	<b>276,223</b>	<b>277,082</b>

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

Of the \$530,441 Cash and Cash Equivalents, \$217,505 is held by the School on behalf of the Ministry of Education. These funds are required to be spent on Crown owned school buildings under the School's Five Year Property Plan.

The school has a credit card with Westpac Bank with a credit limit of \$3,750.



## 9. Accounts Receivable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Receivables	1,010	6,500	3,501
Banking Staffing Underuse	45,654	0	7,877
Teacher Salaries Grant Receivable	73,273	55,000	55,484
	<b>119,937</b>	<b>61,500</b>	<b>66,862</b>
Receivables from Exchange Transactions	1,010	6,500	3,501
Receivables from Non-Exchange Transactions	118,927	55,000	63,361
	<b>119,937</b>	<b>61,500</b>	<b>66,862</b>

## 10. Inventories

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Stationery	301	1,000	475
School Uniforms	10,304	10,500	10,462
	<b>10,605</b>	<b>11,500</b>	<b>10,938</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	20,000	0	0	0	0	20,000
Building Improvements	191,669	4,628	0	0	(12,549)	183,748
Furniture and Equipment	48,189	54,210	0	0	(11,407)	90,992
Information and Communication	8,326	1,109	0	0	(2,432)	7,004
Leased Assets	28,423	18,012	(8,302)	0	(15,315)	22,818
Library Resources	3,375	22	0	0	(422)	2,975
<b>Balance at 31 December 2020</b>	<b>299,983</b>	<b>77,981</b>	<b>(8,302)</b>	<b>0</b>	<b>(42,125)</b>	<b>327,537</b>

The net carrying value of equipment held under a finance lease is \$22,818 (2019: \$28,423).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	20,000	0	20,000
Building Improvements	310,008	(126,260)	183,748
Furniture and Equipment	141,053	(50,061)	90,992
Information and Communication Technology	62,328	(55,324)	7,004
Leased Assets	52,024	(29,206)	22,818
Library Resources	39,913	(36,938)	2,975
<b>Balance at 31 December 2020</b>	<b>625,326</b>	<b>(297,789)</b>	<b>327,537</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2019</b>	\$	\$	\$	\$	\$	\$
Land	20,000	0	0	0	0	20,000
Building Improvements	204,306	0	0	0	(12,637)	191,669
Furniture and Equipment	28,021	25,646	0	0	(5,477)	48,189
Information and Communication	17,959	0	(945)	0	(8,688)	8,326
Leased Assets	35,219	8,163	(324)	0	(14,635)	28,423
Library Resources	1,978	1,662	0	0	(265)	3,375
<b>Balance at 31 December 2019</b>	<b>307,483</b>	<b>35,471</b>	<b>(1,269)</b>	<b>0</b>	<b>(41,702)</b>	<b>299,983</b>

The net carrying value of equipment held under a finance lease is \$28,423 (2018: \$35,219).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2019</b>	\$	\$	\$
Land	20,000	0	20,000
Building Improvements	305,380	(113,711)	191,669
Furniture and Equipment	104,620	(56,431)	48,189
Information and Communication Technology	66,349	(58,023)	8,326
Leased Assets	52,461	(24,038)	28,423
Library Resources	39,891	(36,516)	3,375
<b>Balance at 31 December 2019</b>	<b>588,701</b>	<b>(288,718)</b>	<b>299,983</b>

## 12. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	7,290	5,000	9,856
Accruals	10,098	8,500	8,560
Employee Entitlements - Salaries	73,273	55,000	55,484
Employee Entitlements - Leave Accrual	2,692	1,500	1,450
	<b>93,353</b>	<b>70,000</b>	<b>75,349</b>
Payables for Exchange Transactions	93,353	70,000	75,349
	<b>93,353</b>	<b>70,000</b>	<b>75,349</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Grants in Advance	0	0	24,000
Other	3,133	5,000	3,292
	<b>3,133</b>	<b>5,000</b>	<b>27,292</b>



#### 14. Provision for Cyclical Maintenance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Provision at the Start of the Year	72,950	72,950	63,367
Increase/ (decrease) to the Provision During the Year	11,642	12,000	12,083
Use of the Provision During the Year	0	0	(2,500)
Provision at the End of the Year	<b>84,592</b>	<b>84,950</b>	<b>72,950</b>
Cyclical Maintenance - Current	0	0	16,000
Cyclical Maintenance - Term	84,592	84,950	56,950
	<b>84,592</b>	<b>84,950</b>	<b>72,950</b>

#### 15. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	9,012	9,000	19,950
Later than One Year and no Later than Five Years	17,114	7,000	13,727
Later than Five Years	0	0	0
	<b>26,126</b>	<b>16,000</b>	<b>33,677</b>

#### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
LSPM Fencing	<i>completed</i>	0	5,326	(5,918)	0	(592)
Jnr Block Modern Learning	<i>in progress</i>	26,925	200,000	(23,777)	0	203,148
Block 2 LSC Alterations	<i>in progress</i>	0	14,357	0	0	14,357
Totals		<b>26,925</b>	<b>219,683</b>	<b>(29,695)</b>	<b>0</b>	<b>216,913</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	217,505
Funds Due from the Ministry of Education	(592)
	<b>216,913</b>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Electrical Upgrade	<i>completed</i>	0	15,849	(15,849)	0	0
Jnr Block Modern Learning	<i>in progress</i>	0	40,570	(13,645)	0	26,925
Totals		<b>0</b>	<b>56,419</b>	<b>(29,494)</b>	<b>0</b>	<b>26,925</b>





## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,440	1,575
Full-time equivalent members	0.04	0.14
<i>Leadership Team</i>		
Remuneration	241,269	223,898
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>242,709</u>	<u>225,473</u>
Total full-time equivalent personnel	<u>2.04</u>	<u>2.14</u>

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
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	140-150	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0	0

### 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	1	0
110 - 120	0	0
	<u>1</u>	<u>0</u>

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

## 19. 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	0	0
Number of People	0	0



## 20. 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.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) A contract for Block 2 LSC alterations to be completed in 2021, which will be fully funded by the Ministry of Education. \$14,357 has been received of which \$0 has been spent on the project to date; and

(b) \$642,573 contract for the Jnr Block modern learning environment as agent for the Ministry of Education. This project is partially by the Ministry and \$240,570 has been received of which \$37,422 has been spent on the project to balance date. This project has been approved by the Ministry. The Board is making a contribution of \$90,000 to the project.

(Capital commitments at 31 December 2019: \$466,829)

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) Service fees of a photocopier;

	<b>2020</b>	<b>2019</b>
	<b>Actual</b>	<b>Actual</b>
	\$	\$
No later than One Year	4,230	2,059
Later than One Year and No Later than Five Years	11,631	3,261
Later than Five Years	0	0
	<b>15,861</b>	<b>5,320</b>

## 22. 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.

### 23. 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	\$ 530,441	\$ 276,223	\$ 277,082
Receivables	119,937	61,500	66,862
Total Financial assets measured at amortised cost	<u>650,378</u>	<u>337,723</u>	<u>343,944</u>

#### Financial liabilities measured at amortised cost

Payables	93,353	70,000	75,349
Finance Leases	22,246	12,579	28,549
Total Financial Liabilities Measured at Amortised Cost	<u>115,599</u>	<u>82,579</u>	<u>103,898</u>

### 24. Comparatives

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

### 25. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF FOXTON BEACH SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Foxton Beach School (the School). The Auditor-General has appointed me, Cameron Town, 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 17, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive income 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 27 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.



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### **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 Trustees schedule included under the School Directory page, Analysis of Variance and Kiwisport Statement, included as 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.



**Cameron Town**  
**Silks Audit Chartered Accountants Ltd**  
**Whanganui, New Zealand**

**Date: 27 May 2021**



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# **Foxton Beach School**

## **Analysis Of Variance**

**2020**





## *Foxton Beach School Annual Plan for 2020:*

Hauora Goal	2020 Actions	Annual Plan	Responsibility	Outcomes
*We will create a safe environment which promotes positivity, sharing and open communication.	*Build on the implementation of Pause, Breathe, Smile within each hub.	*Undertake research during the course of the year to evaluate the effectiveness of Pause, Breathe, Smile. Termly reports will be submitted to the BOT.	Hamish and Rebecca	<p>This is going to be a focus that starts our school year. I would really like to see the teachers in Year 1 to 6 implement Pause Breathe Smile again but this time we need to have parents in as well to unpack the program. I think that the new resource that the Yr 7 / 8 teachers have now is aimed more at their age group and covers so much more.</p> <p>This year has been a very unsettled year for many of our students. A number struggled a bit during lockdown and there was a very small % that did no work whatsoever. Teachers tried to make contact but it didn't happen.</p> <p>When we finally go all the children back to school a number were still quite unsettled and struggled with the changed routines as well.</p> <p>I feel that we have worked so closely with families around behaviours that it has placed too much pressure on teachers and has taken them away from their core role. There have been</p>
	*Hold a parents session to unpack the program and to showcase parent portal.	*Provide opportunities for parents to learn aspects of the program as well.	All staff	
	*Implement a plan to better track playground and classroom behaviour incidents so we can put plans in place that will be more effective	*Formalise a reporting format to better collect information on classroom and playground behavioural incident.	All staff	

	*Look at ways of gathering data for etap so it does not use up teaching time.	*Create a system of inputting these into etap to better collect, track and act on behaviours.		some weeks where teachers have had meetings on children almost every afternoon after school. Next year we will ensure more use of our LSC, there will be more emphasis placed on RTLB working with students, use of SWIS and ensuring OT are meeting the needs of students under their care. Gathering data is not the way to go, it doesn't solve a single issue.
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Curriculum Goal	2020 Actions	Annual Plan	Responsibility	Outcomes
<p>*To fully implement PacT within Foxton Beach School and across the Kerekere Kahui Ako.</p> <p>*Review the maths curriculum for Foxton Beach School</p>	*Ensure both maths and writing are implemented and begin to unpack the reading aspects.	<p>*From the start of 2020 each hub will analyse the PacT data from 2019 so they have a starting point from day 1.</p> <p>*All end of term evaluations will be based on the progress against the learning progressions in maths, writing and</p>	<p>Hamish to organise a plan across the Kahui Ako with Learning Associates.</p> <p>All teachers</p>	All teachers are now proficient with all the aspects in the Learning Progressions Frameworks for Reading, Writing and Maths. At the end of 2020 it was decided that we would only put the maths and writing judgements into PacT as we had missed quite a bit of 2020 due to COVID-19. In the new school year we will be utilising all of three subjects to help teachers plan appropriately for the needs within each of the hubs and to record the Overall Teacher Judgements based on curriculum levels.

	<p>reading + a PMI.</p>			<p>The BOT will be using the school wide reports in 2021 as well.</p>
	<p>*All reading data will be used for end of year reporting for reading from PacT</p>	<p>*During 2020 teachers will use the learning progressions spreadsheets to track progress for reading as they become familiar with the signposts etc</p>	<p>As above, all teachers will be given time to implement the reading progressions and to work in their hubs to analyse progress.</p>	<p>Moderation was carried out not only within school but we had a couple of sessions with other schools in our Kahui Ako. All teachers had examples of maths and writing which they analysed and then brought their judgements to the meeting. It led to some very good discussions.</p>
	<p>*Use all end of year reading data across the Kahui Ako to determine the PLD for 2021.</p>	<p>By the end of 2020 we should be able to analyse all data for reading, writing and maths across our Kahui Ako.</p>	<p>*Teachers and BOT</p>	<p>It was good to see that teachers from Foxton Beach School knew their stuff and in many cases they led the discussions within each year level. This is something I want to acknowledge.</p>
	<p>*Reading, writing and maths best practice and moderation will be shared across the Kahui Ako</p>	<p>*Plan has been developed. There will be three PLD sessions a term across the Kahui Ako</p>	<p>*All staff</p>	

Curriculum Goal	2020 Actions	Responsibility	Outcome
<p>Learning environments that meet the needs of all students needs.</p>	<p>*Undertake a major remodel of Block 1. Bring all classes up to MOE specifications for ILE, create breakout spaces and outside learning areas.</p> <p>*Bring in meaningful Play Based activities that facilitate learning in Team Kotare.</p> <p>*Look at ways to better utilise the learning areas in rooms 4 and 5 ( Team Tarānui) and in room 6 and 7 (Team Kuaka)</p>	<p>Education Services Ministry of Education BOT</p> <p>Kotare Teachers Hamish Stuart</p>	<p>We will be starting building work on the junior block in the Christmas holidays of 2020/21. The projected timeframe will be one term so our juniors should hopefully be back in their space for term 2.</p> <p>The junior teachers have worked collaboratively this year looking at what PBL will look like in their space. They have attended PLD on PBL and other initiatives such as Liz Kane, early phonics.</p> <p>The junior teachers have implemented a time in the afternoon (room 2 and 3) where they use play based learning. This has unlocked the creative side of many of our students.</p>

Curriculum Goal	2020 Actions	Responsibility	Outcomes
<p>PE / Health: A review of the Health Curriculum and the overview of our PE programs.</p>	<p>*A minimum of 2 observations to be carried out on teachers around the use of fundamental skills.</p> <p>*Track progress of core fundamental skills to assess change over time. *Term 1 swimming *Term 2 catching</p> <p>*Combining fitness and the fundamental skills, develop an overview with parents about what a healthy, active Foxton Beach child looks like.</p> <p>*Establish a better level of fitness for our children. Develop a plan for term 1, assess</p>	<p>*Nick</p> <p>*Nick/Hamish</p> <p>*Teachers to develop a plan for term 1 at our call back day.</p>	<p>Nick has carried out observations on all teachers this year and he has given feedback around their teaching of the fundamental skills. There are a number of students that have not made, or have not wanted to make, the connection between these skills and how they can be applied across many sports. Some have struggled with the concept as many have just wanted to play a game during PE. It has taken a while to unpack this learning.</p> <p>I am still not overly happy with the overall fitness level of many of our students. This can be seen on days when we have cross country or athletics etc and there are quite a few parents that let their children take these days off..... Terms 2/3/4 next year fitness class and breakfast before school?</p>

	levels of fitness in week one using the beep test - assess again in week 10.		
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Curriculum Goal	2020 Actions	Responsibility	
Culturally Responsive Practices.To continue to improve the outcomes for our Maori students.	<p>*All staff will set a goal based on developing an aspect of their own culturally responsive practice. We will also have an opportunity to share these with all staff and potentially the Kahui Ako.</p> <p>*Look for ways to strengthen the support of our whanau group within Foxton Beach School.</p> <p>*The BOT to conduct a review of board practices against Hautu.</p> <p>*Two meetings a year</p>	<p>Teachers and Hamish</p> <p>Hamish working with Kim and the group.</p> <p>Hamish/ Mike</p>	<p>This year I have seen the teachers really working on their own use of Te Reo Maori within all of the classrooms. This has been led by Rebecca Lock and has been well received by staff.</p> <p>Sadly, with the passing of Whetu at the beginning of the year and then having lockdown so shortly after this, the whanau group that met at school a couple of times did not really get off the ground. We could re look at this in 2021.</p> <p>I have met with Lyndsay Poutama and he has advised me that Ngati Raukawa are in the process of reviewing and renewing their education strategy. We have a good contact here as our LSC, Ani Rauhihi, will be an important part of this process.</p>

	<p>with Ngati Raukawa to focus on outcomes for our Maori students.</p> <p>*Both senior hubs to take part in a visit to the Marae.</p>		
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# Foxton Beach School: Reading Achievement Target 2020

## **Curriculum Achievement Targets:**

*Curriculum Area: Reading*

*Strategic Goal: For all our children to be highly numerate and literate by the time they leave this school*

*Base Data: See the attached reporting to the BOT for the end of 2019.*

## **Historical Position:**

At the end of 2019 we had 90% of all students achieving at the correct curriculum level for reading for their year level. There were 18 students who were achieving at a lower curriculum level, 10%, this was predominantly boys 13 out of the 18 were boys. One of these was a Year 8

## **Achievement Targets:**

Year 1 to 3 students: At the start of 2020 we have identified from our end of 2019 data and our initial assessment of new students to Foxton Beach School we have 2 students in our Year 1 to 3 group that are below the curriculum level they need to be working at. It is made up of 2 Boys, 1 is a Maori student. The target will be to have them working at the correct curriculum level for their year.

Year 4 to 8 students: At the start of 2020 we have identified from our end of 2019 data and our initial assessment of new students to Foxton Beach School, we have 16 students in our Year 4 to 8 group that are below the curriculum level they need to be working at. It is made up of 5 Girls, 2 of which are Maori and 13 Boys, 4 of which are Maori students. The target will be to have all of the 5 girls and 9 of the 13 boys working at the correct curriculum level for their year.



### **Plan to Raise The Achievement of Reading in 2020.**

\*We will ensure that the parents of the children in year 1 to 3 have access to the Reading Together program, we will also try to hold a one off refresher session for parents who need to double check any strategies to help with reading at home.

\*During the course of 2020 all Kerekere Kahui Ako Schools will be meeting to unpack the aspects for reading in the Literacy Learning Progressions. Tasks that we are set will be based around target students within our hubs.

\*All PLD that the staff have this year will be based around reading, the Literacy Learning Progressions etc.

\*We will carry our moderation of the reading aspects as a staff based on the evidence that is gathered across the curriculum where reading has been used to gather information.

\*We will also be carrying out moderation across the schools in our Kahui Ako to ensure consistency in OTJ's across our schools.

\*Teachers will endeavour to integrate reading (literacy) into their big picture focus for the term. This will ensure that reading is carried out for a purpose.

\*We will identify children who we feel may be at risk of dyslexia and using the new LSC's we will have each student tested.

\*All students that have been identified as high risk of dyslexia will go on the online STEP's program and have the workbook. All of Team Taranui will go onto the STEP's online program to build their phonological awareness.

\*The junior and middle hub will look closely at what they are doing around the use of phonics within their programs.

### Analysis of Variance:

At the end of 2020 we had 86% of children at Foxtan Beach School working at the correct curriculum level for their year. However, when we go back to our target students it is disappointing. The 2 boys in Year 1 to 3 that were targeted are still not working at the curriculum level they need to be. They have progressed but they have not made the accelerated progress to bring them up to where they need to be.

With the Year 4 to 8 target group 2 out of the group of 5 girls are now working at the correct curriculum level while 4 out of the 9 boys are now where they need to be working. All of the students that have been targeted were using the STEP's online program and some were also using the workbook.

You can see from the progress that they are making on the digital platform that it has helped with their knowledge of sounds and blends and this has come through in their writing.

*End of Year reading data based on curriculum levels for 2020*

	Working towards the expected curriculum level for their year		At the expected curriculum level for their year		Above the expected curriculum level for their year		Total
	Boys	Girls	Boys	Girls	Boys	Girls	
After 1 year			5	6			11
After 2 years			6	10	1	3	20
After 3 years	2		6	8			16
Year 4	3	2	8	13	1		27
Year 5	1	4	5	5			15
Year 6			8	3	2	3	16
Year 7	3	3	16	12			34
Year 8	6		11	12			29
	15 9%	9 5%	65 39%	69 41%	4 2%	6 4%	168

We have 86% of all children working within the correct curriculum level for their year. The largest group of students that are working towards the correct curriculum level are our Year 8's and three of these students are ORR's funded students. The Year 4,5 and 7 group of students that are working towards the curriculum level will become a focus for 2021. There is a very even split between male and female students. There are currently 39% of boys and 41% of girls that are working within the correct curriculum level for their year.

Year	Total Number	At the correct curriculum level	Below the curriculum level	Male	Female	Maori
After 1 year	11	11				
After 2 years	20	20				
After 3 years	16	14	2	2		1
4	27	22	5	3	2	1
5	15	10	5	1	4	3
6	16	16				
7	34	28	6	3	3	3
8	29	23	6	6		3
	168	144 86%	24 14%	15 63%	9 37%	11 46%

This table has more of a breakdown of the children that are working towards the curriculum level they need to be at. There are 14% who are working towards (24 students) and the group definitely has more boys (15) than girls (9). The group that are working towards the correct curriculum level are an even mix of Pakeha and Maori. Of the 24 students working towards the correct curriculum level 11 students (46%) are Maori.

*End of Year writing data based on curriculum levels for 2020*

	Working towards the expected curriculum level for their year		At the expected curriculum level for their year		Above the expected curriculum level for their year		Total
	Boys	Girls	Boys	Girls	Boys	Girls	
After 1 year			5	6			11
After 2 years			7	11		2	20
After 3 years	2	1	6	7			16
Year 4	1	1	9	15	1		27
Year 5	2	4	4	5			15
Year 6	3	1	6	2	1	3	16
Year 7	5	4	14	11			34
Year 8	5		12	12			29
	18 11%	11 6%	63 38%	69 41%	2 1%	5 3%	168

We have 83% of all children working within the correct curriculum level for their year. The largest group of students that are working towards the correct curriculum level are our Year 8's and three of these students are ORR's funded students. The Year 5 group and the Year 7 group of students that are working towards the curriculum level will become a focus for 2021. There is a very even split between male and female students. There are currently 38% of boys and 41% of girls that are working within the correct curriculum level for their year.

Year	Total Number	At the correct curriculum level	Below the curriculum level	Male	Female	Maori
After 1 year	11	11				
After 2 years	20	20				
After 2 years	16	13	3	2	1	2
4	27	25	2	1	1	1
5	15	9	6	2	4	3
6	16	12	4	3	1	1
7	34	25	9	5	4	3
8	29	24	5	5		3
	168	139 83%	29 17%	18 62%	11 38%	13 45%

This table has more of a breakdown of the children that are working towards the curriculum level they need to be at. There are 17% who are working towards (29 students) and the group definitely has more boys (18) than girls (11). The group that are working towards the correct curriculum level are an even mix of Pakeha and Maori. Of the 29 students working towards the correct curriculum level 13 students (45%) are Maori.

*End of Year maths data based on curriculum levels for 2020*

	Working towards the expected curriculum level for their year		At the expected curriculum level for their year		Above the expected curriculum level for their year		Total
	Boys	Girls	Boys	Girls	Boys	Girls	
After 1 year			5	6			11
After 2 years			7	11		2	20
After 3 years	2	1	6	7			16
Year 4	1	1	6	15	4		27
Year 5	1	4	5	5			15
Year 6	1	1	7	3	2	2	16
Year 7	2	3	17	12			34
Year 8	5	1	13	10			29
	12.7%	11.6%	66.39%	69.41%	6.4%	4.3%	168

We have 87% of all children working within the correct curriculum level for their year. The largest group of students that are working towards the correct curriculum level are our Year 8's and three of these students are ORR's funded students. The Year 5 group and the Year 7 group of students that are working towards the curriculum level will become a focus for 2021. There is a very even split between male and female students. There are currently 43% of boys and 44% of girls that are working within the correct curriculum level for their year.

Year	Total Number	At the correct curriculum level	Below the curriculum level	Male	Female	Maori
After 1 year	11	11				
After 2 years	20	20				
After 3 years	16	13	3	2	1	
4	27	25	2	1	1	
5	15	10	5	1	4	3
6	16	14	2	1	1	2
7	34	29	5	2	3	2
8	29	23	6	5	1	3
	168	145 86%	23 14%	12 52%	11 48%	11 48%

This table has more of a breakdown of the children that are working towards the curriculum level they need to be at. There are 14% who are working towards (23 students) and the group is an even split of boys and girls. The group that are working towards the correct curriculum level are an even mix of Pakeha and Maori. Of the 23 students working towards the correct curriculum level 11 students (48%) are Maori.



*Foxton Beach School strengths and weaknesses statement 2020.*

*Strengths:*

If you look at our end of year data for reading(86%), writing(83%) and our maths(87%) we have the majority of students working at the correct curriculum level for their year or for their anniversary since starting school. I feel that my teachers continue to do an amazing job upskilling themselves to learn the 3 learning progression frameworks. When we meet as a Kahui Ako to look at aspects and to moderate samples of writing, maths etc we are always leading the discussions. They have a very good knowledge and implement the aspects into their planning. I feel one of the reasons behind the successes that we are having at the moment is the fact that learning is not in isolation. We try to ensure that when we are planning it is linked across the curriculum to our big picture idea. Doing it this way ensures the children see the links to their learning. We also try to use our local environment and local people as resources where we can.

One of the most pleasing aspects of our recent success has been that our Maori students levels of achievement are the same as everyone else. We have worked quite a lot on our culturally responsive practices across the school and we have included aspects of Te Ao Maori and Te Reo Maori into our planning.

Another strength has been the number of sports teams that we have had this year as well. For a school of 190 students we have ensured that our students have had many sporting opportunities. We have had 7 hockey teams and to end the year we have 9 netball teams. This is an example of the support we have had from parents who have been willing to coach teams, in some cases for the first time.

*Weaknesses:*

As I stated previously there is between 10 and 12% of children at Foxton Beach School that are below the curriculum level that they need to be at, based on their year level or anniversary.

However, within this data are 5 ORRs funded students and a number of other students with quite high needs. Some of these needs are behavioural

while some are developmental. Within this data there are also a handful of students that have quite concerning attendance. We have used all the agencies that we can to help families address this, but it is a very long road.

We will continue to offer small group sessions using our Teaching Assistants. They have implemented programs such as Spring Into Maths, Early Words and other programs that have been successful. We have found that for some of our children with poor attendance the progress is definitely slower.

In 2020 we have tried to use our SWIS worker more to engage with families and to put programs in place to help students regulate their behaviour. Our LSC has done a very good job to identify a number of student who are either at High or Moderate risk of dyslexia and she has worked with teachers to adjust programs to ensure their students are learning without barriers. I feel there is still some way to go with teacher knowledge in this area though.

## **Kiwisport Funding Expenditure**

During the course of 2020 we received \$2694 in our Operations Grant to assist in the delivery of sport across the school at Foxton Beach School.

In term 1 we booked the Foxton Town pool for 1 and a half hours and hired coaches to work with all our Year 7 and 8 students. I feel that it is crucial that all our children are confident and competent in the water as we are surrounded by water at Foxton Beach. We feel that this gives our students the ability to take part in water based sports as they are more confident in the water.

In term 1 we also had our school swimming sports and we paid for our contribution to the inter school swimming sports that took place. This was paid for out of our Kiwisport funding at a cost of \$784.

We also ensured that all students took part in the Beach Education day at a cost of \$1965. This is important because we are a coastal community. It has lead to a number of the children joining the local surf club and they take part in the nippers programme run on a Saturday afternoon.

We used this money to assist with fees for hockey to enable as many children to take part that wanted to play. In 2020 we continued to grow the number of teams entered in the Horowhenua hockey competitions. We used some of this funding to help with the running of the school van as this enabled everyone to get to their games, especially during the week as we had a number of parents who were working and were unable to make the games. We spent \$373 on hockey in 2020

In term 4 we had a cricket coaching program for Year 5 and 6 students. It is hoped that these students will join our school team to take part in the Horowhenua after school cricket competition. This was at a cost of \$300 to the school.

In term 4 we also had a number of teams playing in Levin 7 aside twilight soccer competition. This was another opportunity to use our school van. Some parents stepped up to drive the van which freed up teachers. The Kiwisport funding assisted with the running of the van during this competition as well.

We feel that this money is crucial in allowing all students to take part in sport as it removes some of the boundaries around participation by eliminating the fees, the expense of transport and fees for coaching.

Hamish Stuart  
Principal  
Foxton Beach School