

# FOXTON BEACH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2358

**Principal:** Hamish Stuart

**School Address:** 10 Carthew Terrace, Foxton Beach, Foxton 4815

**School Postal Address:** 10 Carthew Terrace, Foxton Beach, Foxton 4815

**School Phone:** 06 363 8331

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

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Lisa Matena	Presiding Member	Elected	May-25
Janelle Perreau	Presiding Member	Elected	May-22
Hamish Stuart	Principal	ex Officio	
Therese Barber	Parent Representative	Elected	May-25
Jordan Dunweg	Parent Representative	Elected	May-25
Alana Morgan	Parent Representative	Selected	May-25
Mike Moses	Parent Representative	Elected	May-22
Katie Clarke	Parent Representative	Elected	May-22
Mathew Salt	Parent Representative	Elected	May-22
Amy Nicklin	Parent Representative	Elected	Oct-22
Hararonga Hati	Staff Representative	Elected	May-23
Rebecca Vander Zwan	Staff Representative	Elected	May-22

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

# FOXTON BEACH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Foxtton Beach School

## Statement of Responsibility


For the year ended 31 December 2022

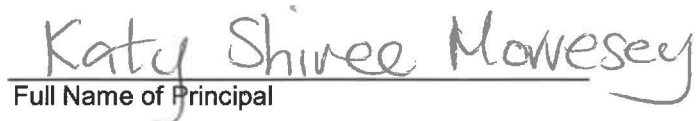
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

  
Full Name of Presiding Member

  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

25 May 2023  
Date:

25 May 2023  
Date:

# Foxton Beach School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	1,910,126	1,549,350	1,791,186
Locally Raised Funds	3	54,688	59,714	50,759
Interest Income		3,536	0	324
<b>Total Revenue</b>		<b>1,968,350</b>	<b>1,609,064</b>	<b>1,842,269</b>
<b>Expenses</b>				
Locally Raised Funds	3	19,389	21,022	31,705
Learning Resources	4	1,290,427	1,218,129	1,228,291
Administration	5	298,189	99,117	247,487
Finance		4,227	0	6,018
Property	6	315,442	271,678	263,396
Loss on Disposal of Property, Plant and Equipment		3,412	0	663
<b>Total Expenses</b>		<b>1,931,086</b>	<b>1,609,946</b>	<b>1,777,560</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>37,264</b>	<b>(882)</b>	<b>64,709</b>
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>37,264</b>	<b>(882)</b>	<b>64,709</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.

# Foxtton Beach School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		638,911	638,911	557,836
Total comprehensive revenue and expense for the year		37,264	(882)	64,709
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		0	0	5,708
Contribution - Te Mana Tuhono		0	0	10,658
<b>Equity at 31 December</b>		676,175	638,029	638,911
Accumulated comprehensive revenue and expense		676,175	638,029	638,911
<b>Equity at 31 December</b>		676,175	638,029	638,911

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	337,491	423,314	639,679
Accounts Receivable	8	105,933	90,000	89,862
GST Receivable		26,389	0	0
Prepayments		38,797	15,000	15,582
Inventories	9	9,767	8,000	8,290
Funds Receivable for Capital Works Projects	15	64,203	0	14,101
		582,580	536,314	767,514
<b>Current Liabilities</b>				
GST Payable		0	25,000	27,128
Accounts Payable	11	103,577	100,000	97,881
Revenue Received in Advance	12	14,887	3,000	2,396
Provision for Cyclical Maintenance	13	23,372	7,600	0
Finance Lease Liability	14	21,910	19,982	20,124
Funds held for Capital Works Projects	15	0	0	223,789
		163,746	155,582	371,318
<b>Working Capital Surplus/(Deficit)</b>		418,834	380,732	396,196
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	349,642	361,901	362,901
		349,642	361,901	362,901
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	85,075	100,633	96,233
Finance Lease Liability	14	7,226	3,971	23,953
		92,301	104,604	120,186
<b>Net Assets</b>		676,175	638,029	638,911
<b>Equity</b>		676,175	638,029	638,911

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		495,638	334,554	471,622
Locally Raised Funds		57,871	60,852	44,408
Goods and Services Tax (net)		(53,517)	(2,128)	4,436
Payments to Employees		(221,338)	(136,702)	(169,677)
Payments to Suppliers		(258,029)	(234,511)	(184,101)
Interest Paid		(4,227)	0	(6,018)
Interest Received		3,536	200	324
Net cash from/(to) Operating Activities		19,934	22,265	160,994
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(30,014)	(11,000)	(31,442)
Net cash from/(to) Investing Activities		(30,014)	(11,000)	(31,442)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		0	0	5,708
Finance Lease Payments		(18,218)	(17,942)	(16,302)
Funds Administered on Behalf of Third Parties		(273,890)	(209,688)	(9,720)
Net cash from/(to) Financing Activities		(292,108)	(227,630)	(20,314)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(302,188)</b>	<b>(216,365)</b>	<b>109,238</b>
Cash and cash equivalents at the beginning of the year	7	639,679	639,679	530,441
<b>Cash and cash equivalents at the end of the year</b>	7	<b>337,491</b>	<b>423,314</b>	<b>639,679</b>

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

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

# Foxton Beach School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.



### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

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

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

### **Other Grants where conditions exist**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

## **d) Operating Lease Payments**

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

## **e) Finance Lease Payments**

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

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

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

## **g) Accounts Receivable**

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

## **h) Inventories**

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

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

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

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

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

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	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

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

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

#### **Non cash generating assets**

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

### **k) 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.

**l) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**m) 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.

**n) Funds held for Capital works**

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

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

**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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over an 8 to 20 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**p) Financial Instruments**

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

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

**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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	666,947	319,552	562,758
Teachers' Salaries Grants	1,035,509	1,038,745	1,038,745
Use of Land and Buildings Grants	191,265	176,051	176,051
Other Government Grants	16,405	15,002	13,632
	<u>1,910,126</u>	<u>1,549,350</u>	<u>1,791,186</u>

The school has opted in to the donations scheme for this year. Total amount received was \$24,900.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	13,486	2,500	18,230
Fees for Extra Curricular Activities	9,451	2,000	16,126
Trading	14,388	11,812	11,967
Fundraising & Community Grants	2,000	25,702	578
Other Revenue	15,363	17,700	3,858
	<u>54,688</u>	<u>59,714</u>	<u>50,759</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,665	8,710	19,321
Trading	10,724	12,312	12,384
	<u>19,389</u>	<u>21,022</u>	<u>31,705</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>35,299</u>	<u>38,692</u>	<u>19,054</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	61,228	48,500	37,778
Equipment Repairs	86	1,000	1,882
Information and Communication Technology	2,409	19,684	2,328
Library Resources	0	0	33
Employee Benefits - Salaries	1,167,873	1,125,245	1,136,129
Staff Development	7,723	11,700	3,071
Depreciation	51,108	12,000	47,070
	<u>1,290,427</u>	<u>1,218,129</u>	<u>1,228,291</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,006	5,000	4,860
Board Fees	2,160	1,620	1,260
Board Expenses	1,422	0	0
Communication	3,230	4,450	4,046
Consumables	1,362	1,800	1,226
Operating Lease	2,221	7,800	2,659
Lunch in Schools	176,180	0	147,423
Other	15,560	11,435	15,660
Employee Benefits - Salaries	73,340	50,202	55,164
Insurance	14,298	13,400	11,779
Service Providers, Contractors and Consultancy	3,410	3,410	3,410
	<u>298,189</u>	<u>99,117</u>	<u>247,487</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	6,675	6,560	6,060
Consultancy and Contract Services	30,935	26,611	25,855
Cyclical Maintenance Provision	12,214	12,000	11,642
Grounds	32,094	11,000	8,517
Heat, Light and Water	8,634	11,559	9,266
Rates	1,814	1,640	1,631
Repairs and Maintenance	30,371	21,550	23,906
Use of Land and Buildings	191,265	176,051	176,051
Security	1,440	4,707	468
	<u>315,442</u>	<u>271,678</u>	<u>263,396</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	337,491	423,314	639,679
Cash and cash equivalents for Statement of Cash Flows	<u>337,491</u>	<u>423,314</u>	<u>639,679</u>

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

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	10,210	10,000	6,624
Receivables from the Ministry of Education	11,801	0	0
Teacher Salaries Grant Receivable	83,922	80,000	83,238
	<u>105,933</u>	<u>90,000</u>	<u>89,862</u>
Receivables from Exchange Transactions	10,210	10,000	6,624
Receivables from Non-Exchange Transactions	95,723	80,000	83,238
	<u>105,933</u>	<u>90,000</u>	<u>89,862</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	261	300	310
School Uniforms	9,506	7,700	7,980
	<u>9,767</u>	<u>8,000</u>	<u>8,290</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Land	20,000	0	0	0	0	<b>20,000</b>
Building Improvements	174,487	25,998	0	0	(11,322)	<b>189,163</b>
Furniture and Equipment	106,524	7,906	0	0	(14,947)	<b>99,484</b>
Information and Communication	15,375	1,275	(3,412)	0	(3,021)	<b>10,217</b>
Leased Assets	43,912	6,080	0	0	(21,493)	<b>28,500</b>
Library Resources	2,603	0	0	0	(325)	<b>2,278</b>
<b>Balance at 31 December 2022</b>	<u>362,901</u>	<u>41,259</u>	<u>(3,412)</u>	<u>0</u>	<u>(51,108)</u>	<u><b>349,642</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$28,500 (2021: \$43,912)

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	20,000	0	<b>20,000</b>	20,000	0	<b>20,000</b>
Building Improvements	338,626	(149,463)	<b>189,163</b>	312,628	(138,141)	<b>174,487</b>
Furniture and Equipment	175,722	(76,238)	<b>99,484</b>	169,875	(63,351)	<b>106,524</b>
Information and Communication T	51,296	(41,079)	<b>10,217</b>	72,986	(57,611)	<b>15,375</b>
Leased Assets	68,433	(39,933)	<b>28,500</b>	67,173	(23,261)	<b>43,912</b>
Library Resources	39,913	(37,635)	<b>2,278</b>	39,913	(37,310)	<b>2,603</b>
<b>Balance at 31 December</b>	<u>693,990</u>	<u>(344,348)</u>	<u><b>349,642</b></u>	<u>682,575</u>	<u>(319,674)</u>	<u><b>362,901</b></u>

### 11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	5,174	13,000	4,640
Accruals	10,574	7,000	7,708
Employee Entitlements - Salaries	83,922	80,000	83,238
Employee Entitlements - Leave Accrual	3,907	0	2,295
	<u>103,577</u>	<u>100,000</u>	<u>97,881</u>
Payables for Exchange Transactions	103,577	100,000	97,881
	<u>103,577</u>	<u>100,000</u>	<u>97,881</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	12,829	0	0
Other revenue in Advance	2,058	3,000	2,396
	<u>14,887</u>	<u>3,000</u>	<u>2,396</u>

### 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	96,233	96,233	84,592
Increase to the Provision During the Year	11,500	12,000	11,641
Other Adjustments	714	0	0
Provision at the End of the Year	<u>108,447</u>	<u>108,233</u>	<u>96,233</u>
Cyclical Maintenance - Current	23,372	7,600	0
Cyclical Maintenance - Non current	85,075	100,633	96,233
	<u>108,447</u>	<u>108,233</u>	<u>96,233</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan and quotes where received.

#### 14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	23,886	21,533	24,073
Later than One Year and no Later than Five Years	7,666	4,136	25,670
Later than Five Years	0	0	0
Future Finance Charges	(2,416)	(1,716)	(5,666)
	<u>29,136</u>	<u>23,953</u>	<u>44,077</u>
<b>Represented by</b>			
Finance lease liability - Current	21,910	19,982	20,124
Finance lease liability - Non current	7,226	3,971	23,953
	<u>29,136</u>	<u>23,953</u>	<u>44,077</u>

#### 15. 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.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Jnr Block Modern Learning - Proj 213914	(14,101)	0	(12,166)	0	(26,267)
Heat pumps (Replace Boiler) - Proj 227024	929	86	(1,015)	0	0
Learning Support Modifications - Proj 227994	222,860	9,011	(269,807)	0	(37,936)
Totals	<u>209,688</u>	<u>9,097</u>	<u>(282,988)</u>	<u>0</u>	<u>(64,203)</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(64,203)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSPM Fencing - Project number 225369	(592)	592	0	0	0
Jnr Block Modern Learning - Proj 213914	203,148	272,003	(489,252)	0	(14,101)
Block 2 LSC Alterations - Project number 219901	14,357	0	(14,357)	0	0
Heat pumps (Replace Boiler) - Proj 227024	0	14,277	(13,348)	0	929
Learning Support Modifications - Proj 227994	0	243,355	(20,495)	0	222,860
Totals	<u>216,913</u>	<u>530,227</u>	<u>(537,452)</u>	<u>0</u>	<u>209,688</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	223,789
Funds Receivable from the Ministry of Education	(14,101)



## 16. Related Party Transactions

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

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

## 17. Remuneration

### Key management personnel compensation

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	2,160	1,260
<i>Leadership Team</i>		
Remuneration	393,852	275,450
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	396,012	276,710

There are 11 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
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:

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	0	3
110 - 120	2	0
	2	3

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

## 18. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	0	0
Number of People	0	0

## 19. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$642,573 contract for the Jnr Block modern learning environment as agent for the Ministry of Education. This project is partially funded by the Ministry and \$512,573 has been received of which \$538,840 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: and

(b) \$285,355 contract for LSM additional fencing and universal bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$252,366 has been received of which \$290,301 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$405,086)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) Service fees of a photocopier;
- (b) School exterior painting.

	2022 Actual \$	2021 Actual \$
No later than One Year	30,256	4,230
Later than One Year and No Later than Five Years	3,172	7,401
Later than Five Years	0	0
	<u>33,428</u>	<u>11,631</u>

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	337,491	423,314	639,679
Receivables	105,933	90,000	89,862
Total Financial assets measured at amortised cost	<u>443,424</u>	<u>513,314</u>	<u>729,541</u>

### Financial liabilities measured at amortised cost

Payables	103,577	100,000	97,881
Finance Leases	29,136	23,953	44,077
Total Financial Liabilities Measured at Amortised Cost	<u>132,713</u>	<u>123,953</u>	<u>141,958</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF FOXTON BEACH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 25 May 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

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

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.



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

# Foxton Beach School: Reading Achievement Target 2022

## **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 2021.*

## **Historical Position:**

At the end of 2021 we had 83% of all students achieving at the correct curriculum level for reading for their year level. There were 26 students who were achieving at a lower curriculum level. There was an even mix of boys and girls that were not working at the required curriculum level.

## **Achievement Targets:**

Year 1 to 3 students: By the end of the year we will have 2 students at stage 6 and 4 students at stage 5 for Little Learners Love Literacy.

Year 4 to 8 students: By the end of the year we will have 10 students who are currently below stanine 5 working at stanine 5 or higher in the Reading Comprehension PAT. Of the 10 students there are 8 girls and 2 boys that make up this group. Of this group there are three Maori students.

## **How will this be achieved:**

Year 1 to 3 students:



- We will keep implementing the Structured Literacy within Team Kotare, groups with the target students will have a minimum of four sessions per week.
- We will provide opportunities for additional sound practice over the week.
- We will have at least two guided reading sessions with continuous text.

Year 4 to 8 students:

- We will revise sounds and continue elements of Structured Literacy as suited.
- These students will record themselves reading and listen back to improve fluency/expression/comprehension.
- We will provide targeted comprehension tasks, inference activities, cloze activities and vocabulary activities.
- We will Use Facebook support groups to access further activities e.g. Structured Literacy Auckland group.
- Some of these students will be on STEPS (depending on their PAT score and Rapid Screen results).
- Students will receive small group work.
- For year 6+, novel studies to build sustained reading and complex ideas.

Analysis of Variance:

Year 1 to 3 students: By the end of the year we will have 2 students at stage 6 and 4 students at stage 5 for Little Learners Love Literacy.

Our two students moving to Stage 6, exceeded their goal:

Student a moved up 5 stages to 7.4

Student b moved up 3 stages to 7.2

Our four students moving to Stage 5, exceeded their goal:

Student c moved up 4 stages to 7.2

Student d moved up 2 stages to Stage 6  
Student e moved up 3 stages to Stage 7.1  
Student f moved up 3 stages to Stage 7.1

Year 4 to 8 students:

Out of the ten students that we chose to be targets, three did not reach the target that we set. Five students achieved the target of reaching stanine 5 by the end of the year and two students gained stanine 6. Two out of three of our Maori learners achieved the target.

*End of Year writing data based on curriculum levels for 2022*

	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			13	11			24
After 2 years			7	8			15
After 3 years	5	6					11
Year 4	3		8	9		1	21
Year 5	5	5	4	7			21
Year 6	2	2	4	12	2		22
Year 7	3	4	3	5			15
Year 8	2	2	5	6			15
	20 14%	19 13%	44 31%	58 40%	3 2% combined		144

We have 71% of all students working at the expected curriculum level for their year with only 2% working above where they need to be working. The groups causing the most concern are those that have had their after 3 Years at school report as it has all of them below where they need to be. We have more moderation locked in for our staff meetings next year as I feel this is a statistical blip. The year 5 group have always caused concern as there are a number of low learners and these same learners spend a lot of time off school, which we are working on

Year	Total Number	At the correct curriculum level	Below the curriculum level	Male	Female	Maori
After 1 year	24	24	0			
After 2 years	15	15	0			
After 3 years	11	0	11	5	6	
4	21	18	3	3		1
5	21	11	10	5	5	4
6	22	18	4	2	2	
7	15	8	7	3	4	3
8	15	11	4	2	2	3
	144	105 73%	39 27%	20 51%	19 49%	11 28%

This table has more of a breakdown of the children that are working towards the curriculum level they need to be at. There are 27% who are working towards (39 students) and the group has an even spread of boys (20) than girls (19). Of the 39 students working towards the correct curriculum level 11 students (28%) are Maori.

*End of Year reading data based on curriculum levels for 2022*

	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			13	11			24
After 2 years			6	5	1	3	15
After 3 years	1	1	4	5			11
Year 4	5		5	8	1	2	21
Year 5	3	2	5	10			21
Year 6	1	2	5	12	2		22
Year 7	2	3	4	6			15
Year 8	1	1	6	7			15
	13 9%	9 6%	48 34%	64 45%	5 3%	5 3%	144

We have 79% of all children working within the correct curriculum level for their year. We have 6% of students working above the expected curriculum level for their year. This means that 85% of all those students that have had an end of year report are at or above where they need to be. The 3 year groups most causing concern are the year 4 boys, a group of year 5's and a group of year 7's. As with the math data, some of these students have very poor attendance and some behavioral issues.

Year	Total Number	At the correct curriculum level	Below the curriculum level	Male	Female	Maori
After 1 year	24	24	0			
After 2 years	15	15	0			
After 3 years	11	9	2	1	1	
4	21	16	5	5		1
5	21	16	5	3	2	2
6	22	19	3	1	2	
7	15	10	5	2	3	3
8	15	13	2	1	1	1
	144	122 85%	22 15%	13 59%	9 41%	7 32%

This table has more of a breakdown of the children that are working towards the curriculum level they need to be at. There are 15% who are working towards (22 students) made up of 13 boys and 9 girls. The group that are working towards the correct curriculum level are an even mix of Pakeha and Maori. Of the 22 students working towards the correct curriculum level 7 students (32%) are Maori.

### *End of Year Maths data based on curriculum levels for 2022*

	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			13	11			24
After 2 years			7	7		1	15
After 3 years	2	3	3	3			11
Year 4	1		9	8	1	2	21
Year 5	3	3	6	9			21
Year 6	1	3	2	11	5		22
Year 7	2	6	4	3			15
Year 8	1	2	6	6			15
	10 7%	17 12%	50 35%	58 40%	6 4%	3 2%	144

We have 75% of all children working within the correct curriculum level for their year. We have 6% of students working above the expected curriculum level for their year. Altogether we have 81% of all students who have had an end of year report working at or above where they need to be working. There are a couple of year groups that are causing concern, our Year 3's, our Year 5's and our Year 7's. If I look at each of these year groups there are a number of students whose attendance is one of the main things that holds them back. We have put in a number of initiatives to ensure they are at school regularly but it is still a struggle.

Year	Total Number	At the correct curriculum level	Below the curriculum level	Male	Female	Maori
After 1 year	24	24	0			
After 2 years	15	15	0			
After 3 years	11	6	5	2	3	2
4	21	20	1	1		
5	21	15	6	3	3	2
6	22	18	4	1	3	2
7	15	7	8	2	6	4
8	15	12	3	1	2	3
	144	117 81%	27 19%	10 37%	17 63%	13 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 19% who are working towards (27 students) .The group that are working towards the correct curriculum level are an even mix of Pakeha and Maori. Of the 27 students working towards the correct curriculum level 13 students (48%) are Maori.



## **Kiwisport Funding Expenditure**

During the course of 2022 we received \$2381. 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 school swimming sports that took place. This was paid for out of our Kiwisport funding as well. Both swimming activities were at a cost \$ 1 811.

This year we organised cricket coaching through Horowhenua Cricket. This allowed all Year 4-6 children to be able to learn new cricket skills and to potentially take part in a small after school tournament in 2022.

During the course of the year we spent nearly \$500 on fuel, warrants, registration etc so we could continue to transport children into their sports in Levin if needed. Without this assistance a number of students would not have been able to participate.

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.

In term 4 we also spent \$303. On a bus to transport all the juniors to Shannon School for our inter school junior tabloid sports. This was a really good day as it was one of the first times all the schools had had the chance to do things together again.

Hamish Stuart  
Principal  
Foxton Beach School

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

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme?	Attached
How have you been fulfilling this programme?	Yes
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Attached</i>
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	Yes
How have you enhanced the abilities of individual employees?	<i>Offering professional development &amp; support where needed</i>
How are you recognising the employment requirements of women?	<i>Refer to policy</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Regular survey of staff &amp; implementation to accommodate staff</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	y	

Has this policy or programme been made available to staff?	y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	y	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	y	
Does your EEO programme/policy set priorities and objectives?	y	



# Foxtton Beach School

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Next review: Term 2 2024

## Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without ► **bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

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The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

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## Legislation

- Public Service Act 2020
- Human Rights Act 1993

**Release history: Term 4 2022, Term 4 2020**

*Last scheduled review*

*Last internal review*

*Topic type*

*Term 3, 2020*

*Core Generic*



# Foxtton Beach School

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Next review: Term 2 2024

## Conduct Interviews

Candidates must be interviewed face to face, in person, or via videoconferencing. Interviews must be consistent, with each candidate receiving the same treatment and a fair hearing. Interviewers adhere to **EEO principles**.

Each member of the appointment committee is expected to consider and declare any **conflict of interest** that might affect, or be seen to affect, the impartiality of their contribution to the process.

Under the Privacy Act a candidate can ask for a copy of any notes made by an interviewer about their interview or application. The interviewer has to provide these notes unless there are reasons to withhold it. Interviewers should write their notes with this in mind and retain the notes for a short period after the appointment process.


### Guidelines for interviewing candidates

- Respect the candidate's confidentiality, for example, by ensuring that the interviews are arranged with plenty of time between them for a candidate to leave before another arrives.
- Ask questions relating to the job description, person specification, written application and referee statements. Avoid loaded, discriminatory and irrelevant questions. You may decide to provide guidance on the type of questions that will be asked.
- Ask the applicant about their decision to leave their current employment, and whether they have ever been the subject of a concern or complaint about student safety.
- Ask about convictions and possible pending charges.
- Ask about any potential conflicts of interest.
- Clarify any special conditions applying to the position, and ask the applicant to respond to these.
- If any member of the appointment committee is unhappy about the process during an interview, ask the applicant to leave the room while the issue is discussed.
- Check the identity of the candidate with their photo ID. Ask applicants to state any aliases, changes of name, commonly used or alternative names.
- Give applicants the opportunity to ask questions and/or make a statement or presentation.

At the end of the interview, inform the applicant how and when they will be told the result of the interview.

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## Resources

- Privacy Commissioner: [Refusing Requests](#) 

**Release history: Term 4 2020**



# Foxton Beach School

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Next review: Term 2 2024

## Employer Responsibility Policy

Foxton Beach School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

### Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
  - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
  - acknowledgement of staff achievements
  - **salary units** and **classroom release time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

### Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in **appointment committees**. The board and

delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

### **Student wellbeing and safety**

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

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### **Legislation**

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

**Release history: Term 3 2022, Term 3 2020, Term 3 2019, Term 3 2017**

#### **IN THIS SECTION**

**Appointment Procedure**

**Employment**

**Safety Checking**

**Classroom Release Time (CRT)**

**Concerns and Complaints**

**Personal Grievance**

**Defamation**

**Media**

**Performance Management**

**Protected Disclosure**

**Provisionally Certificated Teachers (PCTs)**

**Staff Conduct**

**Staff Leave**

**Student Teachers (Teacher Trainees/Teacher Interns/Pre-Service Teachers)  
Teacher Registration, Certification, and Police Vetting  
Vetting Requirements**

<i>Last scheduled review</i>	<i>Term 2 2020</i>
<i>Last internal review</i>	<i>Term 2 2020</i>
<i>Topic type</i>	<i>Generic</i>





# Foxton Beach School

Next review: Term 4 2025

## Health, Safety, and Welfare Policy

A primary objective of the Foxton Beach School board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1).

The board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation. See **Self-Review and Board Assurances**.

The board, as the PCBU (Person Conducting a Business or Undertaking – see table below) under section 36 of the Health and Safety at Work Act 2015, must do what is **reasonably practicable** to ensure the health and safety of workers, and work to eliminate or minimise health and safety risks.

At Foxton Beach School, we acknowledge our shared responsibility for health, safety, and welfare, and promote schoolwide engagement in related policies and procedures. Officers (see table below) at the school are encouraged to proactively undertake due diligence to ensure health and safety is prioritised by the board.

### Health, safety, and welfare roles

The Health and Safety at Work Act 2015 defines different types of duty holders within a workplace, including schools. The Act outlines health and safety responsibilities for each type of duty holder.

Duty holder	School role
PCBU (Person Conducting a Business or Undertaking)	Board, including the principal
Officers	Individual board members, including the principal
Workers	Employees, including teachers and non-teaching staff, volunteer workers, and contractors
Other people at the workplace	Students, visitors, parents, whānau, and casual volunteers

Our areas of focus for health, safety, and welfare at Foxton Beach School are:

- **Health and Safety Management**
- **Emergency, Disaster, and Crisis Management**
- **Healthcare**
- **Behaviour Management**
- **Student Wellbeing and Safety**

- **Staff Wellbeing and Safety**
- **Safety On and Off School Grounds**

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This policy aligns with **NELP** Objective 1: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying.

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## Legislation

- Education and Training Act 2020
- Health and Safety at Work Act 2015

## Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga:
  - **Health and Safety at Work Act 2015: A practical guide for boards of trustees and school leaders** 
  - **Health and safety management** 
- **WorkSafe** 

**Release history: Term 1 2023, Term 4 2020, Term 4 2019, Term 3 2018**

### IN THIS SECTION

**Health and Safety Management**  
**Emergency, Disaster, and Crisis Management**  
**Healthcare**  
**Behaviour Management**  
**Student Wellbeing and Safety**  
**Staff Wellbeing and Safety**  
**Safety On and Off School Grounds**

<i>Last scheduled review</i>	<i>Term 4 2022</i>
<i>Last internal review</i>	<i>Term 4 2022</i>
<i>Topic type</i>	<i>Core Generic</i>



# Foxton Beach School

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Next review: Term 3 2025

## Staff Wellbeing and Safety

Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our school monitors the health of workers as part of its **primary duty of care**.


At Foxton Beach School:

- we provide appropriate **induction** and professional guidance
- workplace **harassment** or bullying is not tolerated
- staff may request **leave** as required
- staff may request access to professional development and mentoring, as required, to increase competency and confidence and reduce stress
- staff may apply for **flexible working arrangements** to be considered
- we recognise **stress in the workplace** as a hazard, work to manage it, and encourage staff to speak up if they need support
- we have guidelines for the use of **social media** to protect staff and students
- we understand the increased risk from **working alone**.

To support staff wellbeing and safety, we ensure that:

- staff are made aware of our **emergency, disaster, and crisis management** and **healthcare** procedures
- if a staff member is a subject of a concern or complaint, they are informed about the **concerns and complaints** process and are offered appropriate support
- if a staff member is involved in a confrontation (physical or verbal), they are offered support appropriate to the situation, which may include an incident debriefing.

Staff are encouraged to report any health or wellbeing concerns to the principal and senior management. Counselling may be available through an Employee Assistance Programme (EAP) or a general practitioner (GP) can help to organise a counselling service.

We encourage staff to support each other. Staff with concerns about the mental health of a colleague can raise this with the principal or an appropriate staff member. If a staff member becomes aware that a colleague is at risk of self-harm or suicide, they should consult with the principal or an appropriate staff member. In the case of the imminent threat of suicide, we ensure the person's immediate safety and ring 111 or our regional **crisis assessment team** .

If a staff member has an accident, injury, or illness at work, we follow the procedures in **Managing Injuries and Illness** and **Recording and Reporting Accidents, Injuries, and Illness**. Our **delegated person and elected health and safety representative** are responsible for promoting the interests of staff who have suffered illness or injury at work, including support for returning to work.





## Support for returning to work

Support and rehabilitation is an important part of our **safety management system**. Foxton Beach School understands that staff who have been on leave may require support to return to the workplace. We follow Ministry guidance to offer support to staff. This includes:

- addressing relevant **workplace hazards** (including psychosocial)
- agreeing to an effective **return to work plan**
- working with all **parties** as appropriate.

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### Related topics

- **Worker Engagement, Participation, and Representation** 
- **Harassment Complaints Procedure** 
- **Performance Management** 
- **Inclusive Education** 





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### Legislation

- Health and Safety at Work Act 2015

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### Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **Wellbeing for staff** 
- WorkSafe | Mahi Haumaruru Aotearoa: **Your rights and obligations** 
- ACC: **Supporting your injured employee to recover at work** 
- Mental Health Foundation: **Workplaces** 

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

#### IN THIS SECTION

**Stress in the Workplace**

**Staff Working Alone**

**Staff Social Media**

**Harassment**

*Last scheduled review*      *Term 3 2022*

*Last internal review*      *Term 4 2022*

*Topic type*      *Core Generic*