

FOXTON BEACH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2358

Principal: Katy Morresey

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

Name	Position	How Position Gained	Term Expired/ Expires
Lisa Matena	Presiding Member	Elected	May-25
Katy Morresey	Principal	ex Officio	
Hamish Stuart	Principal	ex Officio	Apr-23
Therese Barber	Parent Representative	Elected	May-25
Jordan Dunweg	Parent Representative	Elected	May-25
Alana Morgan	Parent Representative	Selected	May-25
Paul Dodge	Parent Representative	Selected	May-25
Hararonga Hati	Staff Representative	Elected	May-25

Accountant / Service Provider: Openbook Solutions Limited

FOXTON BEACH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Foxton Beach School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.



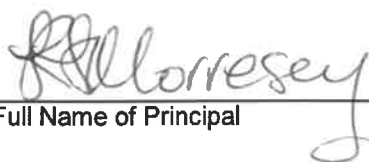
Full Name of Presiding Member

Lisa Matenga

Signature of Presiding Member

31 May 2024

Date:



Full Name of Principal

Kelly Morresey

Signature of Principal

31 May 2024

Date:

Foxton Beach School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,068,331	1,905,724	1,910,126
Locally Raised Funds	3	43,087	42,900	54,688
Interest		11,824	1,000	3,536
Total Revenue		2,123,242	1,949,624	1,968,350
Expenses				
Locally Raised Funds	3	16,515	22,740	14,783
Learning Resources	4	1,341,585	1,323,797	1,294,967
Administration	5	365,964	317,072	298,255
Interest		2,501	0	4,227
Property	6	382,502	288,368	315,442
Loss on Disposal of Property, Plant and Equipment		0	0	3,412
Total Expense		2,109,067	1,951,977	1,931,086
Net Surplus / (Deficit) for the year		14,175	(2,353)	37,264
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		14,175	(2,353)	37,264

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		676,175	676,175	638,911
Total comprehensive revenue and expense for the year		14,175	(2,353)	37,264
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Furniture and Equipment Grant		13,875	0	0
Equity at 31 December		704,225	673,822	676,175
Accumulated comprehensive revenue and expense		704,225	673,822	676,175
Equity at 31 December		704,225	673,822	676,175

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	470,613	420,469	337,491
Accounts Receivable	8	91,961	95,000	105,933
GST Receivable		9,670	10,000	26,389
Prepayments		21,794	15,000	38,797
Inventories	9	9,507	9,000	9,767
Funds Receivable for Capital Works Projects	16	0	0	64,203
		603,545	549,469	582,580
Current Liabilities				
Accounts Payable	11	108,508	100,000	103,577
Revenue Received in Advance	12	6,113	3,000	14,887
Provision for Cyclical Maintenance	13	15,600	78,800	23,372
Finance Lease Liability	14	7,786	6,089	21,910
Funds held in Trust	15	450	0	0
Funds held for Capital Works Projects	16	7,700	0	0
		146,157	187,889	163,746
Working Capital Surplus/(Deficit)		457,388	361,580	418,834
Non-current Assets				
Property, Plant and Equipment	10	344,090	355,025	349,642
		344,090	355,025	349,642
Non-current Liabilities				
Provision for Cyclical Maintenance	13	93,900	41,647	85,075
Finance Lease Liability	14	3,353	1,136	7,226
		97,253	42,783	92,301
Net Assets		704,225	673,822	676,175
Equity		704,225	673,822	676,175

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		594,371	514,748	495,638
Locally Raised Funds		45,796	82,899	57,871
Goods and Services Tax (net)		16,717	(16,389)	(53,517)
Payments to Employees		(308,896)	(266,699)	(221,338)
Payments to Suppliers		(249,056)	(259,347)	(258,029)
Interest Paid		(2,501)	0	(4,227)
Interest Received		11,824	1,000	3,536
Net cash from/(to) Operating Activities		108,255	56,212	19,934
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(41,057)	(17,383)	(30,014)
Net cash from/(to) Investing Activities		(41,057)	(17,383)	(30,014)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,875	0	0
Finance Lease Payments		(20,303)	(20,054)	(18,218)
Funds Administered on Behalf of Other Parties		72,352	64,203	(273,890)
Net cash from/(to) Financing Activities		65,924	44,149	(292,108)
Net increase/(decrease) in cash and cash equivalents		133,122	82,978	(302,188)
Cash and cash equivalents at the beginning of the year	7	337,491	337,491	639,679
Cash and cash equivalents at the end of the year	7	470,613	420,469	337,491

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

1. Statement of Accounting Policies

a) Reporting Entity

Foxtton 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 2023 to 31 December 2023 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. Future operating lease commitments are disclosed in note 21.

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.

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 are earned.

n) Funds Held in Trust

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

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

o) Funds held for Capital works

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

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

p) 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 23 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.

q) 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.

r) 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.

s) Budget Figures

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

t) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	776,897	676,528	666,947
Teachers' Salaries Grants	1,054,372	1,038,745	1,035,509
Use of Land and Buildings Grants	233,634	176,051	191,265
Other Government Grants	3,428	14,400	16,405
	2,068,331	1,905,724	1,910,126

The school has opted in to the donations scheme for this year. Total amount received was \$23,889.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	5,769	5,500	13,486
Fees for Extra Curricular Activities	1,878	2,500	6,646
Trading	11,609	12,400	14,388
Fundraising & Community Grants	736	0	2,000
Other Revenue	23,095	22,500	18,168
	43,087	42,900	54,688
Expenses			
Extra Curricular Activities Costs	5,765	9,140	4,059
Trading	10,750	13,600	10,724
	16,515	22,740	14,783
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	26,572	20,160	39,905

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	42,945	45,710	61,228
Equipment Repairs	0	1,000	86
Information and Communication Technology	3,354	17,840	2,409
Employee Benefits - Salaries	1,230,960	1,220,452	1,167,807
Staff Development	12,534	26,795	12,329
Depreciation	51,792	12,000	51,108
	1,341,585	1,323,797	1,294,967

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,154	5,000	5,006
Board Fees	2,295	3,150	2,160
Board Expenses	4,539	500	1,422
Communication	3,078	3,400	3,230
Consumables	2,027	1,850	1,362
Operating Lease	4,852	8,000	2,221
Lunch in Schools	181,152	176,180	176,180
Other	17,926	14,900	15,626
Employee Benefits - Salaries	126,745	84,492	73,340
Insurance	14,456	16,100	14,298
Service Providers, Contractors and Consultancy	3,740	3,500	3,410
	<u>365,964</u>	<u>317,072</u>	<u>298,255</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	7,835	7,550	6,675
Consultancy and Contract Services	24,925	31,500	30,935
Cyclical Maintenance	27,079	12,000	12,214
Grounds	11,735	9,000	32,094
Heat, Light and Water	6,022	9,100	8,634
Rates	1,825	2,000	1,814
Repairs and Maintenance	67,191	39,074	30,371
Use of Land and Buildings	233,634	176,051	191,265
Security	2,256	2,093	1,440
	<u>382,502</u>	<u>288,368</u>	<u>315,442</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	470,613	420,469	337,491
Cash and cash equivalents for Statement of Cash Flows	<u>470,613</u>	<u>420,469</u>	<u>337,491</u>

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

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,442	15,000	10,210
Receivables from the Ministry of Education	6,831	0	11,801
Teacher Salaries Grant Receivable	83,688	80,000	83,922
	<u>91,961</u>	<u>95,000</u>	<u>105,933</u>
Receivables from Exchange Transactions	1,442	15,000	10,210
Receivables from Non-Exchange Transactions	90,519	80,000	95,723
	<u>91,961</u>	<u>95,000</u>	<u>105,933</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	177	200	261
School Uniforms	9,330	8,800	9,506
	<u>9,507</u>	<u>9,000</u>	<u>9,767</u>

10. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	20,000	0	0	0	0	20,000
Building Improvements	189,163	31,143	0	0	(11,785)	208,521
Furniture and Equipment	99,484	6,344	0	0	(14,993)	90,835
Information and Communication	10,217	3,569	0	0	(3,084)	10,702
Leased Assets	28,500	5,184	0	0	(21,645)	12,039
Library Resources	2,278	0	0	0	(285)	1,993
Balance at 31 December 2023	<u>349,642</u>	<u>46,240</u>	<u>0</u>	<u>0</u>	<u>(51,792)</u>	<u>344,090</u>

The net carrying value of furniture and equipment held under a finance lease is \$12,039 (2022: \$28,500)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	20,000	0	20,000	20,000	0	20,000
Building Improvements	369,769	(161,248)	208,521	338,626	(149,463)	189,163
Furniture and Equipment	180,707	(89,872)	90,835	175,722	(76,238)	99,484
Information and Communication	54,865	(44,163)	10,702	51,296	(41,079)	10,217
Leased Assets	69,180	(57,141)	12,039	68,433	(39,933)	28,500
Library Resources	39,913	(37,920)	1,993	39,913	(37,635)	2,278
Balance at 31 December	734,434	(390,344)	344,090	693,990	(344,348)	349,642

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	2,653	5,000	5,174
Accruals	18,038	11,000	10,574
Employee Entitlements - Salaries	83,688	80,000	83,922
Employee Entitlements - Leave Accrual	4,129	4,000	3,907
	108,508	100,000	103,577
Payables for Exchange Transactions	108,508	100,000	103,577
	108,508	100,000	103,577

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	3,007	0	12,829
Other revenue in Advance	3,106	3,000	2,058
	6,113	3,000	14,887

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	108,447	108,447	96,233
Increase to the Provision During the Year	7,841	12,000	11,500
Use of the Provision During the Year	(23,235)	0	0
Other Adjustments	16,447	0	714
Provision at the End of the Year	<u>109,500</u>	<u>120,447</u>	<u>108,447</u>
Cyclical Maintenance - Current	15,600	78,800	23,372
Cyclical Maintenance - Non current	93,900	41,647	85,075
	<u>109,500</u>	<u>120,447</u>	<u>108,447</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.

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	8,465	6,489	23,886
Later than One Year and no Later than Five Years	3,540	1,177	7,666
Later than Five Years	0	0	0
Future Finance Charges	(866)	(441)	(2,416)
	<u>11,139</u>	<u>7,225</u>	<u>29,136</u>
Represented by			
Finance lease liability - Current	7,786	6,089	21,910
Finance lease liability - Non current	3,353	1,136	7,226
	<u>11,139</u>	<u>7,225</u>	<u>29,136</u>

15. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	450	0	0
Funds Held in Trust on Behalf of Third Parties - Non-current	0	0	0
	<u>450</u>	<u>0</u>	<u>0</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Jnr Block Modern Learning - Proj 213914	(26,267)	39,999	(37,481)	23,749	0
Visuals - Proj 240576	0	26,969	(23,769)	0	3,200
Learning Support Modifications - Proj 227994	(37,936)	70,323	(32,387)	0	0
Ventilation - Proj 239049	0	37,387	(32,887)	0	4,500
Totals	(64,203)	174,678	(126,524)	23,749	7,700

Represented by:

Funds Held on Behalf of the Ministry of Education	7,700
Funds Receivable from the Ministry of Education	0

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	209,688	9,097	(282,988)	0	(64,203)

Represented by:

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,295	2,160
 <i>Leadership Team</i>		
Remuneration	390,005	393,852
Full-time equivalent members	3.00	3.00
 Total key management personnel remuneration	392,300	396,012

There are 6 members of the Board excluding the Principal. The Board has held 7 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	0
Benefits and Other Emoluments	3 - 4	0
Termination Benefits	0	0

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40 - 50	160 - 170
Benefits and Other Emoluments	1 - 2	4 - 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	2023 FTE Number	2022 FTE Number
100 - 110	4	0
110 - 120	0	2
120 - 130	1	0
	5	2

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 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:

	2023	2022
	Actual	Actual
Total	0	0
Number of People	0	0

20. Contingencies

There are no contingent liabilities and no other contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$16,190 (2022: \$98,787) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining
	\$	\$	\$
Visuals - Proj 240576	30,559	23,769	6,790
Ventilation - Proj 239049	42,287	32,887	9,400
Total	72,846	56,656	16,190

(b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contract:

(a) Service fees of a photocopier;

	2023	2022
	Actual	Actual
	\$	\$
No later than One Year	3,172	30,256
Later than One Year and No Later than Five Years	0	3,172
Later than Five Years	0	0
	<u>3,172</u>	<u>33,428</u>



22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	470,613	420,469	337,491
Receivables	91,961	95,000	105,933
Total Financial assets measured at amortised cost	<u>562,574</u>	<u>515,469</u>	<u>443,424</u>

Financial liabilities measured at amortised cost

Payables	108,508	100,000	103,577
Finance Leases	11,139	7,225	29,136
Total Financial Liabilities Measured at Amortised Cost	<u>119,647</u>	<u>107,225</u>	<u>132,713</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FOXTON BEACH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Foxton Beach School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 31 May 2024. 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 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 arise from section 134 of the Education and Training Act 2020.

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 the information included on pages 23 to 41, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

Mark Fraser

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

Statement of Variance Reporting



School Name:	Foxton Beach School	School Number:	2358
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Strategic Aims:	<p>Strategic Goal 1: Seamless Pathways for Our Students. We will develop better pathways into Foxton Beach School for our pupils and their whanau. We will continue to develop the way our students transition between hubs to ensure that as they move up the school their needs and wellbeing is being catered to. We will continue to develop better transition for our senior students into the local high schools in the Horowhenua.</p> <p>Goal 2: Adaptive Innovative Teaching and Learning. Using the latest pedagogy to ensure we are providing our students with the most up to date teaching and learning methods. This also needs to be done in conjunction with the approaches that we have already embedded. Ensure our localised curriculum meets the needs of our students and community with the learning progression frameworks coming across all learning.</p> <p>Goal 3: Holistic Well-Being We will ensure that we are better at catering to the physical and emotional wellbeing of our students. We will focus on engagement and attendance at school and we will strive to make school a positive place for students to learn and for parents to be a part of.</p> <p>Goal 4: Meaningful Relationships. We will develop stronger relationships with parents and our wider community and we will strengthen our relationship with our local iwi, Ngati Raukawa. We will look for ways for students to engage in learning in our local environment and for people in our community to be part of the success of our students.</p>
Annual Aims:	<ol style="list-style-type: none"> 1.1 To further strengthen the transition we have for our Year 8’s going to secondary school 1.2 To ensure that all students know all staff as this will assist with smoother transition across the school. 1.3 Embed our powhiri practise within the school 2.1 All children will set clear goals which they will know. Their learning must link to these goals. 2.2 To further develop the Manaiakalani Learn Create Share model within Foxton Beach School 2.3 Give parents the opportunity to upskill themselves around keeping their children safe online. 2.4 Strengthen the use of critical buddies for maths. 2.5 To further develop Te Whare Tapa Whā within the classroom and across the school. 3.1 Each week our target will be to have 90% or higher attendance across the school. This will be monitored weekly and reported on each term against the Everyday Matters Reports.

	<p>3.2 Revitalise the Pause, Breathe, Smile programme within school.</p> <p>3.3 School vege garden will be established for the year.</p> <p>3.4 Each term every term will hold one event where parents are invited to school.</p> <p>4.1 More meaningful reporting to parents</p> <p>4.2 Positive phone calls home to lift the connection with whanau</p> <p>4.3 Develop an inspirational wall to showcase ex-students that have gone on to achieve success. The aim will be for our children to aspire to greatness</p>
Target:	<p>Goal 1: No target set</p> <p>Goal 2.1.1 When we hold our goal setting meetings we will aim for 75% of the parents turning up to these.</p> <p>2.3.2 We will aim to have 50% of the parents attending the safe online workshop for the children in the Kuaka Hub.</p> <p>Goal 3.1.1 90% attendance.</p> <p>3.2.2 Analyse behaviour tracking each term and create goals</p> <p>3.4.3 50% of all parents in for each hub event at end of each term.</p> <p>Goal 4.2.1 Positive phone call information to Principal</p>
Baseline Data:	<p>The baseline data to create these goals was based on mostly anecdotal evidence.</p>

Statement of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal 1 We highlighted students that were going to need a more robust transition process to college. We met with the college team to create a plan to enrich the students transition process. Students had multiple opportunities to work with the college staff building positive learning connections. This included being involved with activities for blocks of time from Term 2 – Term 4 and including connecting with staff during lunch eating. We worked with Life to the Max mentors to support students and their whanau to help engage the students in meaningful connections with the adults they would be working with and familiarising themselves in the new learning environment.</p>	<p>Smoother transition to college</p> <p>Strengthened professional relationships and conversations to support learners’ individual needs.</p> <p>The sharing of best practice and strategies that have worked and been developed overtime for these learners.</p>	<p>All our students that have gone through this process are settled into their new learning environment.</p>	<p>Continue to monitor and offer key students the additional support to ensure a smooth transition to college.</p> <p>Strengthen process by having the same person connecting with the college during 2024 on a weekly basis during tech time to strengthen the communication between school and college to iron out concerns and inconsistencies as they arise.</p>
<p>Planning for next year:</p>			
<p>Consider releasing the DP from her classroom to cover CRT and tech time to support smoother transitions and consistent communication between college and our school. To communicate the needs of our children. DP to also release the AP so she is able to strengthen the transition process from ECE to our school and to strengthen our processes with children who have already had early intervention or may need extra support.</p>			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal 2</p> <p>Facilitators coming into our school observing and coaching us in the area of Structured Literacy/The Code.</p> <p>Through the Manaikalani Reading Practice Intensive one teacher had their practice strengthened.</p> <p>Maths Leadership PD – unpacked the new NZC A facilitator came into develop staff in the Trauma Informed Practice model SLT visited a relational neurosequential model school SLT visited a school with a successful established nurture space</p> <p>Staff participated in PLD in PBL</p> <p>All children will set clear goals which they will know. Their learning must link to these goals. To further develop the Manaikalani Learn Create Share model within Foxton Beach School Give parents the opportunity to upskill themselves around keeping their children safe online. Strengthen the use of critical buddies for maths.</p>	<p>Liz Kane came in three times and observed the practise in every class. From this feedback, new learning steps were agreed upon and Liz modelled the expectations and how this could look in classes. Liz had follow up sessions and provided next steps.</p> <p>Read Teaching to the North East Explore classroom programmes and practices using the pedagogy from Teaching to the North East.</p> <p>All students developed clear goals based on their term 1 learning and assessments. These were shared with parents as part of their goal setting meetings and reflected on as part of the reporting process.</p> <p>The continuation of the senior school developing their practice in the Learn, Create, Share model. One teacher completed the DFI in 2023. 3 teachers had in class support from a digi specialist who worked alongside the teachers to upskill them in digi skills and learn, create, share in the classroom.</p>	<p>Our Target was for 75% of the whanau to attend our goal setting meetings. We had 70% of parents attending our goal setting meetings. There was provision made for whanau to attend meetings within the week outside the designated times. All goals were shared with the whanau in a variety of different forms e.g. Seesaw, glued into books, printed and sent home.</p>	<p>Pre booked PD for SL – observations and feedback- feed forward</p> <p>Specific the Code focus for Kuaka Hub in 2024. Daily code sessions and more specific teaching of the earlier literacy levels for those students who are below 7.5 in Year 4-8.</p> <p>RPI teacher plus mentor running workshops to strengthen reading practices school-wide</p> <p>Explore and develop a nurture space within- FBS.</p> <p>Principal undertake study in the neurosequential model of education with Dr Bruce Perry.</p> <p>Staff unpack literature – The Boy who was raised by dogs/What happened to you?</p> <p>Leading to the North East. SLT</p> <p>Embed the learn create share model in the senior school</p> <p>Explore the learn create share model in the junior school</p>

To further develop Te Whare Tapa Whā within the classroom and across the school

Strengthen PBL in the junior school.

Explore PBL opportunities and pedagogy in the Senior school

Planning for next year:

AP/DP will be released to observe the teachers within their hubs. AP/DP to release the teachers within the hub to observe each other. Teachers will be encouraged to visit other schools and observe best practise in action. Continue to engage with the Kahui Ako initiatives e.g. Manaiakalani pedagogy of learn, Create, Share. Apply for regional PLD to continue to strengthen Structured Literacy practises from Y0-8.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal 3</p> <p>90% attendance of students each week.</p> <p>Teachers will analyse their behaviour tracking from eTap looking for trends, at the end of each term set a goal. The goal is for each class to use the PBS strategies and the Kuaka Hub students focusing on the Growth Mindset programmes.</p> <p>Small groups of children will work together establishing the vege garden this will be done with the TAs and LSC they will be working with students on their emotional regulation.</p> <p>As a way of building engagement with whanau we need to have parents engage with their children's learning. Each hub will showcase an aspect of learning within their hub.</p>	<p>Attendance was regularly recorded and sent onto the relevant stake holders.</p> <p>In one term we completed a full refresh of the PBS programme. Two teachers completed the PBS training for teachers so they could deliver the programme.</p> <p>Kuaka Hub delivered aspects of the Growth Mindset programme as relevant to the needs of their learners.</p> <p>There were different groups working in the vege garden throughout the year some with TA support.</p> <p>TAs working within the class and direct supervision of the teachers to support emotional regulation as part of IBPs, IEPs and small group learning.</p> <p>Team Tarānui held an open afternoon to share students Celebration Unit learning.</p>	<p>We had a van system to pick up the students in the morning on our school van. This was funded through a MOE initiative. We had this service for the first six months. When we stopped the van, there was a reduction in attendance for some of the students who used this additional service.</p> <p>PBS and Growth Mindset lessons were delivered.</p>	<p>PBS and Growth Mindset lessons to continue.</p> <p>TAs to continue to support student development of Social Skills as part of their time in classes. This will be under the direction of the classroom teacher, IEP and IBP goals.</p> <p>Encourage all teams to have an open block to promote positive engagement with school.</p>
<p>Planning for next year:</p>			
<p>PBS/Growth Mindset teaching and learning woven into programmes regularly. Have connection times built into the new set up for Lunch eating times. Plan for open blocks for whānau to come in and engage with the learning.</p>			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal 4</p> <p>More meaningful reporting to parents.</p> <p>Positive phone calls home to life the connection with whānau.</p> <p>Develop an inspiration wall of past students.</p>	<p>We started the year with a plan of which areas we were reporting on through Seesaw for all students.</p> <p>Staff spoke to our parents with more positive interactions rather than negatives. There was a doc for the Principal to access and in T1 would contact whānau to share positive dialogue. Staff began tracking behaviours in SMS, these were to be analysed and next steps formed.</p> <p>We didn't develop an inspiration wall.</p>	<p>Term 2-4 we continued to use our Mid and Anniversary reporting for our Y1-3 students and Mid and End-of-year reporting for R4-8 students. The rationale for this was to wait until the new curriculum was developed by MoE.</p> <p>The SLT had other more pressing priorities and the inspiration wall wasn't created.</p>	<p>Review and amend our reporting structures to whānau.</p> <p>Tighten up processes for tracking students behaviour, connect with whānau and create IBPs earlier to support the learners.</p>
<p>Planning for next year:</p>			
<p>Review assessment structures within Foxton Beach School to align with the new curriculum, this will include an updated reporting system. Tracking on eTap, look for patterns in behaviour, collaborate with whānau for both positive and less desirable behaviours. Continue with the RTLB liaison team to upskill all staff in developing the systems and structures needed for positive classroom and school environments.</p>			

Overall teacher Judgement Reading Summary Data for End of 2023 for Year 4 - 8

	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
Maori	12	34%	16	46%	7	20%	35
European	19	44%	14	33%	10	23%	43
Total	31	40%	30	38%	17	22%	78

5% of our children in 2023 are identified in other ethnic groups. The data will not be shown as the number of students can make them easily identified.

	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
Female	18	35%	22	43%	11	22%	51
Male	15	48%	9	29%	7	23%	31
Total	33	40%	31	38%	18	22%	82

	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		
Year 4	2	18%	1	9%	8	73%	11
Year 5	11	50%	9	41%	2	9%	22
Year 6	5	28%	7	39%	6	33%	18
Year 7	9	45%	9	45%	2	10%	20
Year 8	6	55%	5	45%	0	0%	11
Total	33	40%	31	38%	18	22%	82

Overall teacher Judgement Reading Summary Data for End of 2023 for 20 weeks - 120 weeks

	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
Maori	9	33%	18	67%	0	0%	27
European	6	23%	15	58%	5	19%	26
Total	15	27%	33	60%	5	9%	53

4 % of our children in 2023 are identified in other ethnic groups. The data will not be shown as the number of students can make them easily identified.

	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
Female	6	24%	15	60%	4	16%	25
Male	9	30%	20	67%	1	3%	30
Total	15	27%	35	64%	5	9%	55

	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		
120 weeks	8	73%	1	9%	2	18%	11
100 weeks	5	42%	6	50%	1	8%	12
80 weeks	7	64%	4	36%	0	0%	11
60 weeks	0	0%	5	83%	1	17%	6
40 weeks	0	0%	14	93%	1	7%	15
Total	20	36%	30	55%	5	9%	55

The above data tells us:

- Māori students are doing better than their European cohort
- We have 40% of our Y4 - 8 students who are working towards their expected level against time at school
- Year 5 and 8 cohorts have 50% or higher who did not meet their expected levels
- There are 41% of Year 5 students who are At their expectation
- Year 3 cohort have 73% below expectation against time at school
- Year 2 cohort have 64% below expectation against time at school

Next Steps / 2024 Targeting

- Year 6 and Year 8 cohorts need careful monitoring and emphasis placed on their explicit instruction
- Year 1- 3 we will explore the effectiveness of their monitoring against time at school to understand where they are at comparatively across their signposts for mind and end-of-year expectations
- For those students in Years 4- 8 who have consistently been working At their expected level, monitor and work toward accelerating their progress into the Above category
- Year 4 cohort has 73% (8/11) students who are above their expectations. We need to carefully monitor this group to ensure they are being extended and stay up in the Above category
- Reassign leaders to the Syndicates so they can drill down into the explicit teaching and keep a close eye on their students and data within team meetings

Overall teacher Judgement Writing Summary Data for End of 2023 for Year 4 - 8

	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
Maori	16	46%	14	40%	5	14%	35
European	23	53%	18	42%	2	5%	43
Total	39	50%	32	41%	7	9%	78

5% of our children in 2023 are identified in other ethnic groups. The data will not be shown as the number of students can make them easily identified.

	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
Female	19	39%	23	48%	6	13%	48

Male	22	65%	10	29%	2	6%	34
Total	41	50%	33	40%	8	10%	82

	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		
Year 4	3	27%	7	64%	1	9%	11
Year 5	14	64%	8	36%	0	0%	22
Year 6	7	39%	6	33%	5	28%	18
Year 7	10	50%	8	40%	2	10%	20
Year 8	7	64%	4	36%	0	0	11
Total	41	50%	33	40%	8	10%	82

Overall teacher Judgement Writing Summary Data for End of 2023 for 20 weeks - 120 weeks

	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
Maori	13	50%	13	50%	0	0%	26
European	6	22%	18	67%	3	11%	27
Total	19	36%	31	58%	3	6%	53

4% of our children in 2023 are identified in other ethnic groups. The data will not be shown as the number of students can make them easily identified.

	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
Female	8	32%	15	60%	2	8%	25

Male	11	37%	18	60%	1	3%	30
Total	19	35%	33	60%	3	5%	55

	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		
120 weeks	8	73%	2	18%	1	9%	11
100 weeks	4	33%	7	58%	1	9%	12
80 weeks	7	64%	4	36%	0	0%	11
60 weeks	0	0%	5	83%	1	17%	6
40 weeks	0	0%	15	100%	0	0%	15
Total	19	35%	33	60%	3	5%	55

The above data tells us:

- 64% of Year 5 and 7 students are working towards their expected level against time at school
- 64% of Year 4 students are At the expected level, this is not comparable to their reading level.
- Year 3 data is low across the board, with 73% of our students below where they should be against time at school.

Next Steps / 2024 Targeting

- Year 1 - 8 targeted 'The Code' teaching 4 - 5 times per week
- Explore MoE provider (Christine Braid) and get an expert PLD in to lift the writing
 - Teacher knowledge and skills review
- Create a unit for Structured Literacy
- Year 4 students who are Above their reading levels need careful monitoring to ensure they are improving their skills and increasing their writing ability to move more in line with where they are at for reading.

Overall teacher Judgement Mathematics Summary Data for End of 2023 for Year 4 - 8

	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
Maori	14	40%	14	40%	7	20%	35

European	18	42%	13	30%	12	28%	43
Total	32	41%	27	35%	19	24%	78

5% of our children in 2023 are identified in other ethnic groups. The data will not be shown as the number of students can make them easily identified.

	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
Female	21	44%	16	33%	11	23%	48
Male	12	35%	13	39%	9	26%	34
Total	33	40%	29	36%	20	24%	82

	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		
Year 4	2	18%	2	18%	7	64%	11
Year 5	11	50%	9	41%	2	9%	22
Year 6	5	28%	7	39%	6	33%	18
Year 7	8	40%	7	35%	5	25%	20
Year 8	7	64%	4	36%	0	0	11
Total	33	40%	29	36%	20	24%	82

Overall teacher Judgement Mathematics Summary Data for End of 2023 for 20 weeks - 120 weeks

	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
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Maori	6	24%	19	76%	0	0%	25
European	5	18%	14	50%	9	32%	28
Total	11	21%	33	62%	9	17%	53

4% of our children in 2023 are identified in other ethnic groups. The data will not be shown as the number of students can make them easily identified.

	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
Female	6	23%	12	46%	8	31%	26
Male	5	17%	23	79%	1	4%	29
Total	11	20%	35	64%	9	16%	55

	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		
120 weeks	6	55%	4	36%	1	9%	11
100 weeks	0	0%	9	75%	3	25%	12
80 weeks	5	45%	6	55%	0	0%	11
60 weeks	0	0%	4	67%	2	33%	6
40 weeks	0	0%	12	80%	3	20%	15
Total	11	20%	35	64%	9	16%	55

The above data tells us:

- Boys are outperforming girls, especially in working towards their expected levels
- Year 5 (50%) and 7 (40%) students are working towards their expected levels
- 64% of Year 4 students are Above their expected levels
- Year 6 (33%) and 7 (25%) have been identified as Above

Next Steps / 2024 Targeting

- Target Year 6 and Year 8 students, this cohort needs careful monitoring and specifically targeted programmes to move from below to at
- Year 7 & 8 students who are Above need careful monitoring and specifically targeted programmes to keep in the Above

2024 Overall recommendations:

- Review Assessment practices across the English and Mathematics areas of the Curriculum
- Apply for MoE PLD to assist with the Structured Literacy practices across the school
- Create a unit role for Structured Literacy to review, critique, and extend the current practices
- Moderation practices before entering data onto the PACT against the Learning Progressions Framework
- Overhaul reporting to parents moving towards real-time reporting
- Look at the data, which students should be included and which not be reported against, this needs to be documented

TE TIRITI O WAITANGI

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Foxton Beach School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under Section 127(1)(d) of the Education and Training Act 2020, a primary objective of the board of Foxton Beach is giving effect to te Tiriti o Waitangi.

We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Partnership

Foxton Beach School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We seek the guidance of our local Māori community through Iwi Days, to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We endeavour to consult with our local Māori community on the development of our strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori.

Protection

Foxton Beach School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school. We actively engage with Ka Hikitia Ka Hāpaitia. We are working towards using Te Whare Kura Tapa Wha as a framework for embedding our pedagogy at Foxton Beach School.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. Our staff have completed Te Ahu o Te Reo and are implementing this learning into their class programmes.

We support our teachers and support staff to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts.

Participation

Foxton Beach School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of students and sustain their identities, languages, and cultures. The participation of whānau helps to inform the way we design and deliver education to ensure ākonga Māori experience educational success as Māori.

Foxton Beach School
Box 23
Foxton 4848
Ph 06 3638331
office@foxtonbeach.school.nz



7th March 2024

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Foxton Beach School Board:

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

Signed:
on behalf of Board

A handwritten signature in blue ink, appearing to read "S. Lawrence", is written over the "Signed:" text.

Foxton Beach School
Box 23
Foxton 4848
Ph 06 3638331
office@foxtonbeach.school.nz



Kiwisport Funding Statement 2023

During 2023 we received \$2402.60 in our operations grant to assist in the delivery of sport across the school.

In 2023 we sent our Yr 4 to 8 children to a Beach Education course run by Surf Life Saving NZ. It is important for our children to be water wise as we are a coastal school surrounded by sand and surf.

The cost for the education programme was \$1755.00

During the course of the year our children were involved in cricket, rippa rugby, basketball, hockey and netball both during school time and after school hours.

Majority of this was funded through Sport Horowhenua.

We also invited a team from Footsteps NZ to come in and work with our children. Their aim is to get every kid excited about movement and physical activity. They combined technology and physical activity to engage students. The cost for this programme was \$869.57.

A handwritten signature in blue ink that reads "Katy Morresey".

Katy Morresey
Principal
Foxton Beach School