

FOXTON BEACH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

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 of Trustees

Name	Position	How Position Gained	Term Expiry
Mike Moses	Chairperson	Elected	May-19
Hamish Stuart	Principal	ex Officio	
Janelle Perreau	Treasurer	Selected	May-19
Rebecca Lock	Staff Rep	Elected	May-19
Katie Clarke	Parent Rep	Selected	May-19
Whetu Lloyd	Parent Rep	Elected	May-19

Accountant / Service Provider: Openbook Solutions Limited

FOXTON BEACH SCHOOL

Annual Report - For the year ended 31 December 2018

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Foxton Beach School

Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Michael Moses
Full Name of Board Chairperson

W. Moses
Signature of Board Chairperson

30 May 2019
Date:

Hamish Stuart
Full Name of Principal

H. Stuart
Signature of Principal

30 May 2019
Date:

Foxton Beach School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,272,224	1,275,263	1,209,857
Locally Raised Funds	3	48,196	51,000	46,808
Interest Earned		1,104	0	207
		<u>1,321,525</u>	<u>1,326,263</u>	<u>1,256,872</u>
Expenses				
Locally Raised Funds	3	40,209	53,200	37,299
Learning Resources	4	906,977	927,090	845,747
Administration	5	35,027	40,010	38,820
Finance		4,602	0	1,307
Property	6	278,069	285,508	253,214
Depreciation	7	48,976	19,572	43,824
Loss on Disposal of Property, Plant and Equipment		0	0	5,752
		<u>1,313,860</u>	<u>1,325,380</u>	<u>1,225,962</u>
Net Surplus / (Deficit) for the year		7,665	883	30,910
Other Comprehensive Revenue and Expenses		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>7,665</u>	<u>883</u>	<u>30,910</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Foxton Beach School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	363,520	363,520	329,722
Total comprehensive revenue and expense for the year	7,665	883	30,910
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	7,667	0	2,888
Equity at 31 December	378,852	364,403	363,520
Retained Earnings	378,852	364,403	363,520
Reserves	0	0	0
Equity at 31 December	378,852	364,403	363,520

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Foxton Beach School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	81,413	159,002	115,600
Accounts Receivable	9	51,960	45,900	56,040
GST Receivable		5,975	4,100	5,856
Prepayments		9,274	10,000	9,182
Inventories	10	11,531	13,000	13,344
Investments	11	80,000	0	0
		<u>240,153</u>	<u>232,002</u>	<u>200,022</u>
Current Liabilities				
Accounts Payable	13	65,319	60,000	57,002
Revenue Received in Advance	14	4,567	4,000	4,527
Provision for Cyclical Maintenance	15	9,333	37,447	14,933
Finance Lease Liability - Current Portion	16	14,433	11,300	5,907
		<u>93,652</u>	<u>112,747</u>	<u>82,370</u>
Working Capital Surplus/(Deficit)		146,501	119,255	117,652
Non-current Assets				
Property, Plant and Equipment	12	307,483	313,151	298,925
		<u>307,483</u>	<u>313,151</u>	<u>298,925</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	54,033	43,203	50,717
Finance Lease Liability	16	21,098	24,800	2,341
		<u>75,131</u>	<u>68,003</u>	<u>53,057</u>
Net Assets		<u>378,852</u>	<u>364,403</u>	<u>363,520</u>
Equity		<u>378,852</u>	<u>364,403</u>	<u>363,520</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Foxton Beach School
Statement of Cash Flows
For the year ended 31 December 2018

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities				
Government Grants		337,685	343,248	310,228
Locally Raised Funds		47,670	47,328	48,130
Goods and Services Tax (net)		(118)	857	5,425
Payments to Employees		(126,997)	(131,282)	(143,744)
Payments to Suppliers		(188,548)	(171,600)	(157,654)
Interest Paid		(4,534)	0	(1,307)
Interest Received		178	0	207
Net cash from / (to) the Operating Activities		65,337	88,551	61,287
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(12,636)	(33,798)	(60,233)
Purchase of Investments		(80,000)	0	0
Net cash from / (to) the Investing Activities		(92,635)	(33,798)	(60,233)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,667	0	2,888
Finance Lease Payments		(14,557)	(11,350)	(11,166)
Funds Held for Capital Works Projects		0	0	(1,563)
Net cash from Financing Activities		(6,889)	(11,350)	(9,841)
Net increase/(decrease) in cash and cash equivalents		(34,187)	43,402	(8,786)
Cash and cash equivalents at the beginning of the year	8	115,600	115,600	124,385
Cash and cash equivalents at the end of the year	8	81,413	159,002	115,600

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

Foxton Beach School

Notes to the Financial Statements

For the year ended 31 December 2018

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under Schedule 6 para 28 per the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–50 years
Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

o) 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

q) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

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 at the start of the year.

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

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Operational grants	278,481	283,091	276,193
Teachers' salaries grants	731,873	751,484	706,402
Use of Land and Buildings grants	195,388	195,388	190,986
Resource teachers learning and behaviour grants	1,672	800	2,042
Other MoE Grants	61,334	40,500	34,233
Other government grants	3,476	4,000	0
	1,272,224	1,275,263	1,209,857

3. Locally Raised Funds

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

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Revenue			
Donations	12,307	6,500	12,901
Fundraising	0	0	578
Other revenue	366	0	150
Trading	11,046	10,400	13,578
Activities	24,477	34,100	19,602
	48,196	51,000	46,808
Expenses			
Activities	31,195	42,800	27,048
Trading	9,014	10,400	10,251
	40,209	53,200	37,299
Surplus/ (Deficit) for the year Locally raised funds	7,987	(2,200)	9,510

4. Learning Resources

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Curricular	24,142	25,100	15,757
Equipment repairs	664	1,000	1,155
Information and communication technology	4,908	14,600	3,939
Library resources	898	700	0
Employee benefits - salaries	864,914	870,690	815,373
Staff development	11,451	15,000	9,522
	906,977	927,090	845,747

5. Administration

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Audit Fee	4,242	3,400	4,119
Board of Trustees Fees	1,910	2,200	1,910
Board of Trustees Expenses	126	0	0
Communication	3,792	4,050	4,177
Consumables	927	1,400	1,341
Operating Lease	2,269	7,200	6,797
Other	10,892	11,300	10,316
Insurance	7,708	7,300	7,055
Service Providers, Contractors and Consultancy	3,160	3,160	3,105
	35,027	40,010	38,820

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,101	4,970	5,479
Consultancy and Contract Services	26,440	22,500	14,677
Cyclical Maintenance Expense	(2,283)	15,000	7,483
Grounds	5,373	4,200	5,214
Heat, Light and Water	13,616	15,150	12,226
Rates	1,648	1,600	1,576
Repairs and Maintenance	31,566	25,800	14,585
Use of Land and Buildings	195,388	195,388	190,986
Security	1,221	900	988
	278,069	285,508	253,214

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	12,550	6,192	11,925
Furniture and Equipment	4,703	6,192	4,118
Information and Communication Technology	12,992	6,192	14,608
Leased Assets	18,526	0	13,122
Library Resources	204	996	50
	48,976	19,572	43,824

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	0	28,997	7,141
Bank Call Account	81,413	130,005	108,459
	81,413	159,002	115,600

Cash equivalents and bank overdraft for Cash Flow Statement

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

9. Accounts Receivable

	2018	2018	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	2,421	5,000	1,854
Receivables from the Ministry of Education	0	0	14,857
Interest Receivable	927	900	0
Teacher Salaries Grant Receivable	48,613	40,000	39,329
	51,960	45,900	56,040
Receivables from Exchange Transactions	3,347	5,900	1,854
Receivables from Non-Exchange Transactions	48,613	40,000	54,186
	51,960	45,900	56,040

10. Inventories

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
Stationery	453	500	208
School Uniforms	11,078	12,500	13,136
	<u>11,531</u>	<u>13,000</u>	<u>13,344</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	80,000	0	0

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Land	20,000	0	0	0	0	20,000
Building Improvements	212,428	4,429	0	0	(12,550)	204,306
Furniture and Equipment	24,516	8,208	0	0	(4,703)	28,021
Information and Communication	30,951	0	0	0	(12,992)	17,959
Leased Assets	9,448	44,297	0	0	(18,526)	35,219
Library Resources	1,582	600	0	0	(204)	1,978
Balance at 31 December 2018	<u>298,925</u>	<u>57,533</u>	<u>0</u>	<u>0</u>	<u>(48,976)</u>	<u>307,483</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Land	20,000	0	20,000
Building Improvements	305,380	(101,074)	204,306
Furniture and Equipment	78,974	(50,954)	28,021
Information and Communication	67,699	(49,740)	17,959
Leased Assets	53,550	(18,331)	35,219
Library Resources	38,229	(36,251)	1,978
Balance at 31 December 2018	<u>563,833</u>	<u>(256,350)</u>	<u>307,483</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land	20,000	0	0	0	0	20,000
Building Improvements	192,651	33,633	(1,930)	0	(11,925)	212,428
Furniture and Equipment	17,118	11,705	(189)	0	(4,118)	24,516
Information and Communication	38,343	10,850	(3,633)	0	(14,608)	30,951
Leased Assets	22,570	0	0	0	(13,122)	9,448
Library Resources	290	1,342	0	0	(50)	1,582
Balance at 31 December 2017	<u>290,972</u>	<u>57,529</u>	<u>(5,752)</u>	<u>0</u>	<u>(43,824)</u>	<u>298,925</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Land	20,000	0	20,000
Building Improvements	300,952	(88,524)	212,428
Furniture and Equipment	74,699	(50,183)	24,516
Information and Communication	88,862	(57,911)	30,951
Leased Assets	39,368	(29,920)	9,448
Library Resources	37,629	(36,047)	1,582
Balance at 31 December 2017	561,510	(262,585)	298,925

13. Accounts Payable

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
Operating creditors	3,079	10,000	5,850
Accruals	10,454	10,000	9,048
Employee Entitlements - salaries	48,613	40,000	39,329
Employee Entitlements - leave accrual	3,174	0	2,776
	65,319	60,000	57,002
Payables for Exchange Transactions	65,319	60,000	57,002
Payables for Non-exchange Transactions - Other	0	0	0
	65,319	60,000	57,002

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Other	4,567	4,000	4,527
	4,567	4,000	4,527

15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Provision at the Start of the Year	65,650	65,650	58,167
Increase/ (decrease) to the Provision During the Year	(2,283)	15,000	13,483
Use of the Provision During the Year	0	0	(6,000)
Provision at the End of the Year	63,367	80,650	65,650
Cyclical Maintenance - Current	9,333	37,447	14,933
Cyclical Maintenance - Term	54,033	43,203	50,717
	63,367	80,650	65,650

16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	17,553	11,000	6,364
Later than One Year and no Later than Five Years	23,440	16,500	2,455
Later than Five Years	0	0	0
	40,993	27,500	8,819

17. Funds Held for Capital Works Projects

As at 31 December 2018 there are no funds held for capital works projects.

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 5 (Rm 6/7) Alterations	<i>completed</i>	0	34,821	(34,821)	0	0
Special Needs Fencing	<i>completed</i>	1,563	1,189	(2,752)	0	0
Totals		1,563	36,010	(37,573)	0	0

18. 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.

19. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
Board Members		
Remuneration	1,910	1,910
Full-time equivalent members	0.08	0.09
Leadership Team		
Remuneration	222,896	213,580
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	224,806	215,490
Total full-time equivalent personnel	2.08	2.09

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	0.00	0.00
110-120	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	0	0
Number of People	0	0

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any capital commitments

(Capital commitments at 31 December 2017: \$2,508)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) Service fees of a photocopier;

	2018 Actual \$	2017 Actual \$
No later than One Year	2,059	4,362
Later than One Year and No Later than Five Years	5,320	0
Later than Five Years	0	0
	<u>7,378</u>	<u>4,362</u>

23. Managing Capital

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

24. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	81,413	159,002	115,600
Receivables	51,960	45,900	56,040
Investments - Term Deposits	80,000	0	0
Total Loans and Receivables	<u>213,373</u>	<u>204,902</u>	<u>171,640</u>

Financial liabilities measured at amortised cost

Payables	65,319	60,000	57,002
Finance Leases	35,531	36,100	8,248
Total Financial Liabilities Measured at Amortised Cost	<u>100,850</u>	<u>96,100</u>	<u>65,250</u>

25. Events After Balance Date

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

26. Prior Year Comparatives

Some of the 2017 comparative figures have been changed as a result of re-classification to a basis consistent with the current disclosure for the year ended 31 December 2018. This reclassification has no impact on the total comprehensive revenue and expense.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FOXTON BEACH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Foxton Beach School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Ltd, 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 16, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expenses, 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 2018; 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 30 May 2019. 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule under the School directory page, Analysis of Variance, Kiwisport statement included included as appendices, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *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.



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

End of Year maths data based on curriculum levels for 2018

	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	
After 1 year							8
After 2 years	1	1	2	3	1		8
After 3 years		2	3	1	1	3	10
Year 4		2	4	5	4	2	17
Year 5	1	2		7	9	4	31
Year 6	5	2		3	4	6	29
Year 7	1	2		5	7	3	21
Year 8	5	2		3			21
	13	13	42	33	26	18	145

As we have mid year levels for the Year levels we can track the number of students who have made progress as well. Progress indicates that they have moved up at least $\frac{1}{2}$ a curriculum level in the 6 months since their mid year reporting. There were 3 out of 8 children who had their 2nd anniversary, 3 out of 10 children who had their 3rd anniversary, 9 out of 17 Year 4's, 10 out of 31 Year 5's, 21 out of 29 Year 6's, 17 out of 21 Year 7's and 11 out of 21 Year 8's. This shows that 74 out of 145, or 51% of students made progress of $\frac{1}{2}$ a curriculum level in the second half of this year.

Out of all EOY judgements there were 45 Maori students and only 9 we

or their year (20%)

End of Year writing data based on curriculum levels for 2018

	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	
After 1 year						1	8
After 2 years		1	3	2	1	1	8
After 3 years			2	2	2	4	10
Year 4	2	1	2	4	5	3	17
Year 5	3	1	2	2	6	6	31
Year 6	7		2	2	1	5	29
Year 7	3	1	2	2	2	5	21
Year 8	3						21
	18	4	47	34	17	25	145
		12%		32%	12%	17%	
		3%		24%			

As we have mid year levels for the Year levels we can track the number of students who have made progress as well. Progress indicates that they have moved up at least $\frac{1}{2}$ a curriculum level in the 6 months since their mid year reporting. There were 5 out of 8 children who had their 2nd anniversary, 4 out of 10 children who had their 3rd anniversary, 4 out of 17 Year 4's, 8 out of 31 Year 5's, 22 out of 29 Year 6's, 15 out of 21 Year 7's and 9 out of 21 Year 8's. This shows that 67 out of 145, or 46% of students made progress of $\frac{1}{2}$ a curriculum level in the second half of this year.

Out of all EOY judgements there were 45 Maori students and only 8 were not at the curriculum level for their year (18%)

End of Year reading data based on curriculum levels for 2018

	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	
After 1 year						1	8
After 2 years	2				2	2	8
After 3 years					4	6	10
Year 4	1	1			6	4	17
Year 5	2	1			12	7	31
Year 6	6				4	8	29
Year 7	2	2			5	6	21
Year 8	2						21
	15	4	35	24	33	34	145
	10%	2%		17%	23%	24%	

As we have mid year levels for the Year levels we can track the number of students who have made progress as well. Progress indicates that they have moved up at least $\frac{1}{2}$ a curriculum level in the 6 months since their mid year reporting. There were 4 out of 8 children who had their 2nd anniversary, 1 out of 10 children who had their 3rd anniversary, 8 out of 17 Year 4's, 9 out of 31 Year 5's, 20 out of 29 Year 6's, 17 out of 21 Year 7's and 9 out of 21 Year 8's. This shows that 68 out of 145, or 47% of students made progress of $\frac{1}{2}$ a curriculum level in the second half of this year.

Out of all EOY judgements there were 45 Maori students and only 9 were not at the curriculum level for their year (20%)

Strengths and Weaknesses: Foxton Beach School 2018
School 2358

Strengths:

Our end of year data shows that 88% of all our students who had anniversary reporting and all Year 4 to 8 were reading at the correct curriculum level for their year or time of anniversary.

Reading has always been a strength of students at Foxton Beach School. Teachers engage their learners with high interest programs and follow up activities which allows teachers to focus on students who need extra time. Our students are using these skills to access across the curriculum from various sources but our students are very good at accessing information they need from the internet. They use this information and display it in a number of ways with various apps.

At the end of 2018 our data for writing shows that 85% of all students are writing at the appropriate level of the curriculum for their year. A lot of this progress can be attributed to the devices that our students use as this removes many barriers to writing such as spelling etc.

We have worked with other schools in our Kahui Ako to moderate writing in the fourth term and it was very good to see that the levels our teacher had given the writing samples taken along were consistently judged to be correct.

Looking ahead to 2019 we will be working across all the schools in our Kahui Ako to moderate writing and to share best practice in writing and we will also begin to look at maths.

I feel that a statement also needs to be made regarding the strength of the teachers and the programs they put in place for our learners.

This is evident by the high attendance rates we continue to have with the last report to the BOT in November being 93%.

Looking back I think we had possibly 2 if not 3 stand downs for the entire year.

Weaknesses:

Maths has definitely come up this year with 80% of all students working at the correct curriculum level for their year. While there is still some work to do with maths we are very pleased with this data.

Looking ahead we are planning another big year for maths PLD with the other schools in our Kahui Ako. We have all agreed to focus on maths in 2019 and we will be meeting to share best practice and when it is appropriate we will be meeting to moderate where our students are against the curriculum.

We will also be working more closely with teachers from the local college as they will be implementing Pact up to year 10. This will mean a more seamless transition for our students heading to the local college.

Goal 1: For all our children to be highly numerate and literate by the time they leave our school.

Aim	Expected Outcome	Actions	Resources	Analysis of Variance
Lift achievement levels in writing	We will raise the level of achievement in writing by 78.8 % to 85% at or above the National Standard.	<p>Teachers will analyse writing in each hub/class to identify aspects that are weak. Week 3 of term 1</p> <p>PLD will be based around unpacking of this aspect and looking at specific acts of teaching. Week 5</p> <p>Teachers will link writing across the curriculum to PLD sessions, planning and looking at links.</p> <p>Gather writing across the curriculum to moderate at team meetings x 2 sessions. Week 6 and 11 of term 1 from across the curriculum</p> <p>Teachers will analyse writing gathered near the end of term 1. What was the impact of the PLD.</p> <p>Do we need to continue with the aspect from Term 1?</p> <p>Repeat process for term 2.</p>	<p>PLD will be funded through the MOE centrally funded PLD.</p> <p>Release for teachers on the days we have PLD. Funded by the school.</p>	<p>We completed all the MOE funded PLD. All the teachers felt that it was very good and they gained a lot of very good resources that they have used with their classes.</p> <p>We are into our second year of using PacT to assess the children's writing and to plan accordingly. We are also ensuring that we are gathering examples of writing across the curriculum to get a better picture of writing.</p> <p>Teachers have been released in hubs to better plan for writing with the facilitator. When writing has been assessed using PacT teachers have been released for the day to allow them to discuss individual children.</p>

To provide ongoing PLD for teachers around e-learning.	Teachers will use innovative ideas to lift the achievement in writing across the curriculum.	PLD through Cyclone Technology using devices to strengthen delivery of writing across the curriculum. Two sessions per term throughout the year. All teachers will trial new learning around the target students within their class. Evidence will be shared at each session of what has been trialled. Some teachers have also signed up to Mindlab	\$2500 for Cyclone \$750 per teacher for Mindlab	There have been 6 sessions so far this year. Jo has provided a lot of content and this has allowed the teachers to introduce many new apps etc into their programs. Jo has also introduced a lot of content around the new Digital technology curriculum. All the teachers have got a lot out of these sessions and it is something we will look at continuing in 2019
To continue the implementation of PacT for writing	Teachers will be assessing writing across the curriculum to form better OTJ's and to identify areas of weakness	In term 1 we will have a session with all the Kerekere CoL schools to analyse where the strengths and weaknesses are across the CoL then plans will be established to raise achievement in writing across the CoL. We will be identifying lead teachers within each school.	Kerekere group Principals and literacy leaders	Sadly the work that got underway in 2017 with PacT across the CoL does not seem to have continued. After some discussions with other Principals we have put in place a moderation session for term 4 and we are planning for 2019.
To begin to unpack and implement the PacT tool for maths.	Teachers will become familiar with the maths PacT tool.	Term 1: As a staff unpack the maths tool looking specifically at what each aspects looks like at their level.	PLD from from Julia Tong from Cognition Education.	This has been very successful. It has lead to a lot of thinking around what maths will look like at Foxton Beach School in the future

Goal 2: To have all children learn in a modern learning environment, utilizing modern technology, to help them achieve to their personal best.

Aim	Expected Outcome	Actions	Resources	Analysis of Variance
Strengthen student agency	All students have goals across literacy and mathematics essential learning areas	<p>Writing</p> <p>Linking it back to writing across the curriculum, what does an aspect look like at certain levels? How do I know I am doing well? What do I need to do to improve?</p> <p>Learning</p> <p>Look at the learner walls.</p> <p>What learning behaviours are being used at each stage. What do they look and sound like?</p> <p>Call back days.</p>		<p>There has been a lot of emphasis placed on student agency within all of the hubs. Each hub has their Learner wall in an obvious place and they are constantly discussing how students can gain more independence. Some of the students have even emailed the teachers to be asked what else they can do to move up the wall.</p> <p>We have broken down some of the writing aspects of PacT into child speak and the teachers have looked at these with the students. Some children are becoming quite proficient at being able to assess where their writing is and what their next steps are. This will be ongoing</p>
Develop plan for renovating block 1 into an ILE space	By Christmas 2018 work will be contracted and underway	<p>Contact Ed Services regarding new 5YA, carry out property assessments.</p> <p>In term 1 visit schools with similar buildings that have been modernised. Look for ideas that will work in our school to get the best outcomes for our student.</p> <p>Term 2, Consult with teachers, children, parents</p>	<p>The cost of developing our 5YA will be refunded by the MOE. Condition assessments will be paid for and recouped as well.</p>	<p>All of this work has been carried out and plans will be drawn up with an architect in November. Hopefully it will go out to tender in the New Year. It will mean that the seniors will move out of their hub and into the hall while the work is being carried out.</p>

			BOT regarding what block 1 could be used for etc. Finalise 5YA. Term 3 Get plans drawn up and look at getting plans out for tender with work to start in term 4.		
Keep parents fully informed with how our students are learning	Parents will be fully engaged with the different styles of learning that are happening at Foxton Beach School	Term 1: We will invite all parents who currently have students in room 1 or who will be coming into room 1 to look at what PBL is and why we are using it. Hold 2 sessions during the term where parents are invited to come in and observe PBL in action. One a term after that. Term 2: Parents who have students in Year 4 to 8. We will hold an evening with food and a movie to discuss how the students are learning. This has to be quite interactive as we want the parents to see the way their children are learning.	There may some cost around food which will be supplied to ensure we get a good representation of parents in. There will also be a cost for a TA as we will offer babysitting.	This has been quite well done in the junior school but fell over in the senior end. This will be a focus in 2019 as we need to ensure all parents are kept informed of how their children are learning and how they can also be involved.	
To be using innovative approaches so our students are engaged with their learning	Develop teachers knowledge to keep us moving forward with innovative practice	If Carly can access the funding she will attend the conference in Chicago. She will share any new learning with teachers from Foxton Beach School plus other	\$???????	Carly was unsuccessful in securing a grant to attend the conference in Chicago. Teachers continue to get new and innovative ideas through other colleagues and through the work that has	

		teachers that are part of the Te Hinaki Trust	been done with Cyclone technology.
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<i>Goal 3: To provide quality programs that cater to the varied needs of our children.</i>				
Aim	Expected Outcome	Actions	Resources	Analysis of Variance
To unpack what Inquiry teaching looks like at Foxton Beach School.	All children and staff know what the Inquiry model looks like	Evaluate the inquiry learning at FBS Create learner walls which have the inquiry model and process to follow. All inquiry should be able to show links across the curriculum and will have student voice in the investigation as well.	This will be carried out during the year as part of ongoing curriculum reviews.	The inquiry process was touched on during our review of science. We looked at how we can be better cater to the questions that children may develop during inquiry. Teachers need to factor into their planning that as they teach to their AO's children will have their own questions. These can be looked into during literacy times etc.
The teachers will continue to develop their culturally responsive practices	All staff will be using Te Reo Maori across the curriculum and in day to day conversations in class. Continue to grow the engagement with our Maori learners	Review the school Te Reo Maori plan. Identify teacher strengths and weakness and organise short sessions of PLD with the RTM. These will continue to be every second or third week to give the teachers the opportunity to implement new learning.		This will become a focus for 2019.
Carry out a review of how PE and Health is being taught at Foxton Beach School	All students will learn skills during PE sessions that can be transferred into specific sports we play as a school.	As a staff we need a shared understanding of what a PE lesson looks like at Foxton Beach School.	Release will be provided for Nick and the teachers he is working with	This was begun in term 4. Nick has looked into which fundamental skills need to be taught during the course of the year. He is going to unpack this

		<p>Nick will undertake observations during the year to give teachers specific feedback on teaching and possible coaching of individual teachers if needed.</p> <p>Nick will also investigate getting outside providers in through Sport Manawatu.</p>		<p>with the teachers and this will be adopted in 2019. The key is for the children to understand that they are learning skills which can be used in a number of sports.</p> <p>From here we'll be looking more at the how we structure our lessons. They need to include some fitness, some fundamental skills and then there needs to be time when these skills are used in a game.</p>
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Goal 4: To develop more engagement in the school from not only our immediate parent group but our community as a whole.

Aim	Expected Outcome	Actions	Resources	Analysis of Variance
Review our school curriculum document with our community.	We will have more buy in from the students and parents and other community members. We will better utilise the strengths that we have in the community	During 2018 choose 1 or 2 curriculum areas and get feedback from parents as to what they would like to see focused on more for our learners. The aim is to better utilise learning in our environment using local people as well.	Science is our first area of self review. We will look at what resources we have and develop a list of resources that may need to be purchased to ensure everything is there for teachers.	This was quite successful as we gathered quite a lot of student voice around science which we collated and put out to parents as well. Parents gave us feedback on what would like to see us focus more on and what links we can make it our environment
Hold a meet the teachers evening in term 1	For parents whose children have moved hubs they need to have an opportunity to meet the teachers and develop a relationship with them.	Coordinate this so that we are able to hold this very early on in term. It can also be an opportunity to get new parents signed up on Seesaw and unpack this with parents on the night.	\$300 to \$400 for food for the evening.	This will be ongoing

Foxton Beach School: Writing Achievement Target 2018

Curriculum Achievement Targets:

Curriculum Area: Writing

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 2017.

Historical Position:

At the end of 2017 for writing we had 80% at or above NS this left 7.1 % WB (12) and 12.9% (22) below NS.

At the start of 2018 year 9 students have left the school.

Year 1 to 3 students: At the start of 2018 we have identified from our end of 2017 data and our initial assessment of new students to Foxton Beach School we have 6 students who are below the National Standard for writing and 5 students who are well below the National Standard.

Year 4 to 8 students: At the start of 2018 we have identified from our end of 2017 data and our initial assessment of new students to Foxton Beach School we have 7 students who are well below the National Standard for writing and 12 students who are below the National Standard.

<p><u>Achievement Targets:</u></p>	<p><u>Year 1 to 3 students:</u> We will aim to move 2 out of the 6 students from Below to At and 3 out of 5 students from Well Below to Below the National Standard by their anniversary. <i>Maori students (1)</i></p> <p><u>Year 4 to 8 students:</u> We will aim to move 3 students out of 8 from Well Below to Below and we will move 10 out of the 12 students who are Below to At the National Standard by the end of 2017. <i>Maori students (7)</i></p> <p><u>The remaining 10 students are working towards their Individual Education Plan goals.</u></p>
<p><u>How will this be achieved:</u></p>	<p>By week 6 of term 1 the writing goals for each child throughout the school will be established. Teachers will have ongoing conferencing with their students paying special attention to the progress of these target students.</p> <p>All teachers will establish regular communication with the parents of the target students to a) show progress and b) show them things that they can also do to help assist with learning at home.</p> <p>All teachers will establish regular communication with the parents of the students on 'Individual Education Plans to a) show progress against their smaller measurable goals, b) show them things they can also do to help them at home and c) coordinate and support outside agency involvement where applicable.</p> <p>The Year 4 to 8 teachers will use digital technologies so their students can share their writing with their teachers, peers, parents etc. They will receive feedback on their writing based on their individual goals from</p>

the teachers and we will also run sessions on giving appropriate feedback with parents, including their Seesaw ePortfolios.

Use of the PACT tool at mid and end of year/anniversary checkpoints will be used to support accurate OTJs.

Writing will be linked to the class inquiry so children are making connections with their learning so their writing is meaningful.

Analysis of Variance:

For our end of year reporting we will be reporting on the target students achievement against the New Zealand Curriculum levels.

For our students who are in Year 1 to 3 we wanted to move 5 students to the curriculum level for their year group by their anniversary. During the year one of these students left Foxton Beach School and moved to out of the area. Two students are now working at the correct curriculum level for their year. Two students are working towards the curriculum level for their year.

Of the two Maori students, 1 left Foxton Beach School while the other Maori students is working towards the correct curriculum level for their year.

For our Year 4 to 8 students we had 13 target students that we wanted to be working at the correct curriculum level for their year by the end of the year. During the year two of these students left Foxton Beach School and moved to out of the area. Nine students are working towards their curriculum level, two students are now working at the correct curriculum level for their year.

Of the seven Maori students, 1 student left Foxton Beach School and five are working towards the curriculum level and 1 student is now at the curriculum level for their year.

Foxton Beach School: Reading Achievement Target

2018

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 2017.

Historical Position:

At the end of 2017 for reading we had 80.6% at or above NS, this left 4.7% WB (8) and 14.7% (25) below NS.

At the start of 2018 year 9 students have left the school.

Year 1 to 3 students: At the start of 2018 we have identified from our end of 2017 data and our initial assessment of new students to Foxton Beach School we have 6 students who are well below the National Standard for reading and 5 students who are below the National Standard.

Year 4 to 8 students: At the start of 2018 we have identified from our end of 2017 data and our initial assessment of new students to Foxton Beach School we have 4 students who are well below the National Standard for reading and 12 students who are below the National Standard.

Achievement Targets:

Year 1 to 3 students: We will aim to move 2 out of 6 students from Well Below to Below and 2 out of 5 students who were Below to At the National Standard by their anniversary for 2017
Maori students (2)

Year 4 to 8 students: We will aim to move 9 out of 13 students who were Below to At the National Standard by their anniversary for 2018
Maori students (7)

The remaining 10 students are working towards their Individual Education Plan goals.

How will this be achieved:

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

The Principal will monitor the reading programs in classes to ensure that appropriate reading strategies are being taught on a daily basis not only to our target students but to every student at Foxton Beach School.

We will look at what our resources are like for boys as these targets students are predominantly boys. We must ensure that the reading material is suitable.

We will access and offer additional outside agencies as available to support and work alongside our internal specialised programmes.

We will also look at how our OTJ's are decided especially for our older students as what weight are we putting on standardized testing at the end of the year versus their ongoing day to day class reading etc.

Analysis of Variance:

For our end of year reporting we will be reporting on the target students achievement against the New Zealand Curriculum levels.

For our students who are in Year 1 to 3 we wanted to move 4 students to the curriculum level for their year group by their anniversary. During the year one of these students left Foxton Beach School and moved to out of the area. Three students are now working at the correct curriculum level for their year.

Of the three Maori students, 1 left Foxton Beach School while the other two Maori students are now working at the correct curriculum level for their year.

For our Year 4 to 8 students we had 9 target students that we wanted to be working at the correct curriculum level for their year by the end of the year. Seven students are working towards their curriculum level, two students are now working at the correct curriculum level for their year.

Of the seven Maori students, six are working towards the curriculum level and 1 student is now at the curriculum level for their year.

Foxton Beach School: Maths Achievement Target

2018

Curriculum Achievement Targets:

Curriculum Area: Maths

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 2017.

Historical Position:

At the end of 2017 for mathematics we had 73.6% at or above NS this left 4.7% (8) WB and 21.8% (37) below NS.

At the start of 2018 year 7 students have left the school.

Year 1 to 3 students: At the start of 2018 we have identified from our end of 2017 data and our initial assessment of new students to Foxton Beach School we have 5 students who are Well Below the National Standard for maths and 7 students who are Below the National Standard.

Year 4 to 8 students: At the start of 2018 we have identified from our end of 2017 data and our initial assessment of new students to Foxton Beach School we have 4 students who are Well Below the National Standard for maths and 19 students who are Below the National Standard.

	<p><u>Achievement Targets:</u></p> <p><u>Year 1 to 3 students:</u> We will aim to move 4 of the 7 students from below to at the National Standard by their anniversary and 1 of the 5 students from well below to below the National Standard. <i>Maori students = 3</i></p> <p><u>Year 4 to year 8:</u> We will aim to move 18 of the 19 students from Below to At the National Standard. <i>Maori students = 10</i></p> <p><u>The remaining 8 students are working towards their <i>Individual Education Plan goals</i>.</u></p>
	<p><u>How will this be achieved:</u></p> <p>For all the children that we are targeting there will be an ongoing focus around their knowledge of basic facts. All the teachers felt that this was an area that was letting them down.</p> <p>All Year 4 to 8 students will be signed up to Mathletics and due to a large number of these children having their own device they can use it at home as well. We will be working on this with the parents.</p> <p>In class we will also be signing up some children who need extra assistance to e-ako.</p> <p>Schoolwide Ministry of Education PLD has been applied for, to help address learning needs within mathematics, including the use of the PACT tool to inform OTJs. Ministry documents; Numeracy Project, TKI, and guidance from the AP will be the base for professional reading and development.</p> <p>Target students levels will be monitored every meeting which will give all teachers an opportunity to discuss what is happening in the classroom.</p>

Standardised tests (IKAN, basic facts stage test, timed basic facts test) in Term One will be used to inform initial learning targets (next steps).

Analysis of Variance:

For our end of year reporting we will be reporting on the target students achievement against the New Zealand Curriculum levels.

For our students who are in Year 1 to 3 we wanted to move 5 students to the curriculum level for their year group by their anniversary. During the year two of these students left Foxton Beach School and moved to out of the area. One student is working towards the curriculum level for her year and two students are now working at the correct curriculum level for their year.

Of the three Maori students, 1 left Foxton Beach School, one is working towards the curriculum level and one is now at the correct curriculum level.

For our Year 4 to 8 students we had 18 target students that we wanted to be working at the correct curriculum level for their year by the end of the year. During the year two of these students left Foxton Beach School and moved to out of the area. Ten students are working towards their curriculum level, five are now at the correct curriculum level for their year level and one student is now working at a higher curriculum level for their year.

Of the ten Maori students, 1 left Foxton Beach School, five are working towards the curriculum level and 4 are now at the curriculum level for their year.

Kiwisport Funding Expenditure

During the course of 2018 we received \$2526.03 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 a number of students who played waterpolo at the Foxton Town pool. This was a competition that is important as it continues to give students the confidence in the water. This was paid for out of our Kiwisport funding at a cost of \$163.04

We used this money to assist with fees for hockey to enable as many children to take part that wanted to play. In 2018 we continued to grow the number of teams entered in the Horowhenua hockey competitions. We used some of this funding to help with the running of the school van as this enabled everyone to get to their games, especially during the week as we had a number of parents who were working and were unable to make the games.

We also had a hockey coaching program run by Sport Manawatu which was paid for with the help of the Kiwisport funding. We used \$568 for hockey coaching sessions with Hockey Manawatu. We also used \$215.66 on hockey equipment to ensure that students that did not have hockey gear could play in the Horowhenua competition.

At different times during the year we have used the Foxton pool to ensure our students are being exposed to a swimming pool that is much larger than our school pool.

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

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

Hamish Stuart
Principal
Foxton Beach School

