

# FOXTON BEACH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

<b>Ministry Number:</b>	2358
<b>Principal:</b>	Katy Morreseey
<b>School Address:</b>	10 Carthew Terrace, Foxton Beach, Foxton 4815
<b>School Postal Address:</b>	10 Carthew Terrace, Foxton Beach, Foxton 4815
<b>School Phone:</b>	06 363 8331
<b>School Email:</b>	office@foxtonbeach.school.nz
<b>Accountant / Service Provider:</b>	Openbook Solutions Limited

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Therese Barber	Presiding Member	Elected	Sep-25
Lisa Matena	Presiding Member	Elected	Dec-24
Katy Morreseey	Principal	ex Officio	
Jordan Dunweg	Parent Representative	Elected	Jul-24
Alana Morgan	Parent Representative	Selected	Sep-25
Paul Dodge	Parent Representative	Selected	Dec-24
Zane Bull	Parent Representative	Selected	Sep-25
Chloe Davey	Parent Representative	Co-opted	Sep-25
Hararonga Hati	Staff Representative	Elected	Sep-25

# FOXTON BEACH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Foxton Beach School

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Therese Barber

Full Name of Presiding Member



Signature of Presiding Member

10 June 2025

Date:

Katy Morressey

Full Name of Principal



Signature of Principal

12/6/25

Date:

# Foxton Beach School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,096,599	1,993,278	2,068,331
Locally Raised Funds	3	94,522	57,140	43,087
Interest		13,992	10,130	11,824
<b>Total Revenue</b>		<b>2,205,113</b>	<b>2,060,548</b>	<b>2,123,242</b>
<b>Expense</b>				
Locally Raised Funds	3	19,838	18,670	16,515
Learning Resources	4	1,337,316	1,342,570	1,341,585
Administration	5	416,674	348,691	365,964
Interest		859	0	2,501
Property	6	361,502	349,113	382,502
<b>Total Expense</b>		<b>2,136,189</b>	<b>2,059,044</b>	<b>2,109,067</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>68,924</b>	<b>1,504</b>	<b>14,175</b>
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>68,924</b>	<b>1,504</b>	<b>14,175</b>

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



# Foxton Beach School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		704,225	704,225	676,175
Total comprehensive revenue and expense for the year		68,924	1,504	14,175
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		0	0	13,875
<b>Equity at 31 December</b>		773,149	705,729	704,225
Accumulated comprehensive revenue and expense		773,149	705,729	704,225
<b>Equity at 31 December</b>		773,149	705,729	704,225

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	571,827	488,825	470,613
Accounts Receivable	8	105,986	95,000	91,961
GST Receivable		11,193	10,000	9,670
Prepayments		24,530	20,000	21,794
Inventories	9	9,525	9,000	9,507
Funds Receivable for Capital Works Projects	16	14,416	0	0
		737,477	622,825	603,545
<b>Current Liabilities</b>				
Accounts Payable	11	140,007	105,000	108,508
Revenue Received in Advance	12	4,469	3,000	6,113
Provision for Cyclical Maintenance	13	20,256	15,600	15,600
Finance Lease Liability	14	4,925	4,425	7,786
Funds held in Trust	15	450	0	450
Funds held for Capital Works Projects	16	0	0	7,700
		170,107	128,025	146,157
<b>Working Capital Surplus/(Deficit)</b>		567,370	494,800	457,388
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	317,303	323,370	344,090
		317,303	323,370	344,090
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	104,140	105,900	93,900
Finance Lease Liability	14	7,384	6,541	3,353
		111,524	112,441	97,253
<b>Net Assets</b>		773,149	705,729	704,225
<b>Equity</b>		773,149	705,729	704,225

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		584,716	489,079	594,371
Locally Raised Funds		93,756	52,959	45,796
Goods and Services Tax (net)		(1,523)	330	16,717
Payments to Employees		(317,499)	(283,514)	(308,896)
Payments to Suppliers		(245,765)	(230,646)	(249,056)
Interest Paid		(859)	0	(2,501)
Interest Received		13,992	10,130	11,824
Net cash from/(to) Operating Activities		126,818	38,338	108,255
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(5,810)	(7,000)	(41,057)
Net cash from/(to) Investing Activities		(5,810)	(7,000)	(41,057)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		0	0	13,875
Finance Lease Payments		(5,428)	(5,426)	(20,303)
Funds Administered on Behalf of Other Parties		(14,366)	(7,700)	72,352
Net cash from/(to) Financing Activities		(19,794)	(13,126)	65,924
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>101,214</b>	<b>18,212</b>	<b>133,122</b>
Cash and cash equivalents at the beginning of the year	7	470,613	470,613	337,491
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>571,827</b>	<b>488,825</b>	<b>470,613</b>

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.



# Foxton Beach School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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**

The 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**

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 and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees and grants 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 School 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	584,367	524,120	595,745
Teachers' Salaries Grants	1,019,790	1,054,372	1,054,372
Use of Land and Buildings Grants	250,194	233,634	233,634
Ka Ora, Ka Ako - Healthy School Lunches Programme	240,573	181,152	181,152
Other Government Grants	1,675	0	3,428
	<u>2,096,599</u>	<u>1,993,278</u>	<u>2,068,331</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	9,257	8,300	5,769
Fees for Extra Curricular Activities	7,192	11,500	1,878
Trading	14,787	12,200	11,609
Fundraising and Community Grants	14,651	2,400	736
Other Revenue	48,635	22,740	23,095
	<u>94,522</u>	<u>57,140</u>	<u>43,087</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	4,781	8,470	5,765
Trading	15,057	10,200	10,750
	<u>19,838</u>	<u>18,670</u>	<u>16,515</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>74,684</u>	<u>38,470</u>	<u>26,572</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	35,465	51,086	42,945
Information and Communication Technology	15,676	4,974	3,354
Employee Benefits - Salaries	1,216,459	1,224,970	1,230,960
Staff Development	26,082	32,820	12,534
Depreciation	42,134	27,720	51,792
Other Learning Resources	1,500	1,000	0
	<u>1,337,316</u>	<u>1,342,570</u>	<u>1,341,585</u>



## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,888	5,000	5,154
Board Fees and Expenses	2,585	4,000	6,834
Operating Leases	3,283	10,293	4,852
Other Administration Expenses	22,738	20,970	23,031
Employee Benefits - Salaries	113,762	106,130	126,745
Insurance	21,581	17,600	14,456
Service Providers, Contractors and Consultancy	4,264	3,546	3,740
Ka Ora, Ka Ako - Healthy School Lunches Programme	240,573	181,152	181,152
	<u>416,674</u>	<u>348,691</u>	<u>365,964</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	38,062	30,336	24,925
Cyclical Maintenance	14,896	12,000	27,079
Heat, Light and Water	8,634	6,650	6,022
Rates	2,514	2,000	1,825
Repairs and Maintenance	18,854	29,550	67,191
Use of Land and Buildings	250,194	233,634	233,634
Other Property Expenses	28,348	34,943	21,826
	<u>361,502</u>	<u>349,113</u>	<u>382,502</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	571,827	488,825	470,613
Cash and cash equivalents for Statement of Cash Flows	<u>571,827</u>	<u>488,825</u>	<u>470,613</u>

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

Of the \$571,827 Cash and Cash Equivalents, \$4,469 of Revenue Received in Advance is held by the School, as disclosed in note 12.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	3,571	7,000	1,442
Receivables from the Ministry of Education	2,606	4,000	6,831
Teacher Salaries Grant Receivable	99,809	84,000	83,688
	<u>105,986</u>	<u>95,000</u>	<u>91,961</u>
Receivables from Exchange Transactions	3,571	7,000	1,442
Receivables from Non-Exchange Transactions	102,415	88,000	90,519
	<u>105,986</u>	<u>95,000</u>	<u>91,961</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	68	200	177
School Uniforms	9,457	8,800	9,330
	<u>9,525</u>	<u>9,000</u>	<u>9,507</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Land	20,000	0	0	0	0	<b>20,000</b>
Building Improvements	208,521	0	0	0	(12,865)	<b>195,656</b>
Furniture and Equipment	90,835	1,453	0	0	(15,506)	<b>76,782</b>
Information and Communication	10,702	4,357	0	0	(3,758)	<b>11,301</b>
Leased Assets	12,039	9,537	0	0	(9,756)	<b>11,820</b>
Library Resources	1,993	0	0	0	(249)	<b>1,744</b>
	<u>344,090</u>	<u>15,347</u>	<u>0</u>	<u>0</u>	<u>(42,134)</u>	<u><b>317,303</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$11,820 (2023: \$12,039)

### 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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land	20,000	0	<b>20,000</b>	20,000	0	<b>20,000</b>
Building Improvements	369,769	(174,113)	<b>195,656</b>	369,769	(161,248)	<b>208,521</b>
Furniture and Equipment	182,160	(105,378)	<b>76,782</b>	180,707	(89,872)	<b>90,835</b>
Information and Communication	59,222	(47,921)	<b>11,301</b>	54,865	(44,163)	<b>10,702</b>
Leased Assets	20,801	(8,981)	<b>11,820</b>	69,180	(57,141)	<b>12,039</b>
Library Resources	39,913	(38,169)	<b>1,744</b>	39,913	(37,920)	<b>1,993</b>
	<u>691,865</u>	<u>(374,562)</u>	<u><b>317,303</b></u>	<u>734,434</u>	<u>(390,344)</u>	<u><b>344,090</b></u>



## 11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	20,348	2,000	2,653
Accruals	13,314	15,000	18,038
Employee Entitlements - Salaries	100,965	84,000	83,688
Employee Entitlements - Leave Accrual	5,380	4,000	4,129
	<u>140,007</u>	<u>105,000</u>	<u>108,508</u>
Payables for Exchange Transactions	140,007	105,000	108,508
	<u>140,007</u>	<u>105,000</u>	<u>108,508</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	0	0	3,007
Other revenue in Advance	4,469	3,000	3,106
	<u>4,469</u>	<u>3,000</u>	<u>6,113</u>

## 13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	109,500	109,500	108,447
Increase to the Provision During the Year	14,928	12,000	7,841
Use of the Provision During the Year	(6,000)	0	(23,235)
Other Adjustments	5,968	0	16,447
Provision at the End of the Year	<u>124,396</u>	<u>121,500</u>	<u>109,500</u>
Cyclical Maintenance - Current	20,256	15,600	15,600
Cyclical Maintenance - Non current	104,140	105,900	93,900
	<u>124,396</u>	<u>121,500</u>	<u>109,500</u>

The School's 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 prepared by a Ministry engaged consultant.

#### 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	5,587	4,977	8,465
Later than One Year and no Later than Five Years	8,146	7,232	3,540
Later than Five Years	0	0	0
Future Finance Charges	(1,424)	(1,243)	(866)
	<u>12,309</u>	<u>10,966</u>	<u>11,139</u>
<b>Represented by</b>			
Finance lease liability - Current	4,925	4,425	7,786
Finance lease liability - Non current	7,384	6,541	3,353
	<u>12,309</u>	<u>10,966</u>	<u>11,139</u>

#### 15. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	450	0	450
Funds Held in Trust on Behalf of Third Parties - Non-current	0	0	0
	<u>450</u>	<u>0</u>	<u>450</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 project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Visuals - Proj 240576	3,200	8,852	(12,052)	0	0
Ventilation - Proj 239049	4,500	0	(4,500)	0	0
Classroom Window Remediation - Proj 245079	0	0	(1,510)	0	(1,510)
HWC Replacement and Roofing - Proj 245077	0	33,729	(33,881)	0	(152)
Heatpump Replace and Relocation - Proj 250327	0	10,355	(23,109)	0	(12,754)
Totals	7,700	52,936	(75,052)	0	(14,416)

### Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(14,416)

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

## 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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,300	2,295
<i>Leadership Team</i>		
Remuneration	386,033	390,005
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	388,333	392,300

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	0	0

### Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0	40 - 50
Benefits and Other Emoluments	0	1 - 2
Termination Benefits	0	0

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1	4
110 - 120	0	0
120 - 130	1	1
	2	5

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:

	2024 Actual	2023 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 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$74,767 (2023: \$16,190) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Classroom Window Remediation - Proj 245079	35,435
HWC Replacement and Roofing - Proj 245077	33,756
Heatpump Replace and Relocation - Proj 250327	719
School House Window Replacement	4,857
<b>Total</b>	<b>74,767</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

### (b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:

#### (a) Operating lease Ipads and Chromebooks;

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	13,209	3,172
Later than One Year and No Later than Five Years	0	0
Later than Five Years	0	0
	<u>13,209</u>	<u>3,172</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	571,827	488,825	470,613
Receivables	105,986	95,000	91,961
Total Financial assets measured at amortised cost	<u>677,813</u>	<u>583,825</u>	<u>562,574</u>

### Financial liabilities measured at amortised cost

Payables	140,007	105,000	108,508
Finance Leases	12,309	10,966	11,139
Total Financial Liabilities Measured at Amortised Cost	<u>152,316</u>	<u>115,966</u>	<u>119,647</u>

## 23. Events After Balance Date

On 12 May 2025, a notice was issued under section 180 of the Education and Training Act 2020, directing the appointment of a limited statutory manager for the Foxton Beach School (2358) Board, effective from 13 May 2025. The limited statutory manager is vested with all functions, powers, and duties of the Board related to employment, communications, complaints management, and ensuring the physical and emotional safety of staff and students, while the Board retains its primary duty of care under the Health and Safety at Work Act 2015.

## 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'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Foxton Beach School (the School). The Auditor-General has appointed me, Daniel Lewis, using the staff and resources of BDO Manawatu Audit 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 2024, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and the 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 2024; 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 16 June 2025. 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 Kiwisport Report, Statement of Variance & evaluation of student achievement, Te Tiriti O Waitangi Report, and Statement of Compliance with Employment Policy, 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.



Daniel Lewis  
BDO Manawatu Audit Limited  
On behalf of the Auditor-General  
Palmerston North, New Zealand

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



### **Kiwisport Funding Statement 2024**

During 2024 we received \$2705.72 in our operations grant to assist in the delivery of sport across the school.

In 2024 we sent our Yr 4 to 8 children to swimming sessions at the local pool. It is important for our children to be confident swimmers as we are a coastal school surrounded by water.

The cost for the education programme was \$1852.79.

During the course of the year our children were involved in cricket, rippa rugby, basketball, hockey, tabloid sports and netball both during school time and after school hours. Majority of this was funded through Sport Horowhenua & Netball Manawatu. We have purchased sports equipment to support these programmes and transport to inteschool tabloids sports for our junior school. The cost was \$1367.35

A handwritten signature in black ink, appearing to read 'Katy Morresey'. The signature is fluid and cursive, with a large loop at the end.

Katy Morresey  
Principal  
Foxton Beach School





## Strategic Plan 2024 & 2025

**Our Mission:** At Foxton Beach School we are motivated, diverse, future focused learners, who through connection to our community and environment achieve success.

*Ki te Kura o Te Awahou kit te moana he kipakipa, he matatini ngā ākonga aro mataroa kia hono hapori, hono taiao eke panuku ai.*

### Our Vision:

Hooked on Learning, Hooked on Success.

*Potae, i runga i te ako, potae, i runga, i te angitu*

### Whāinga/Goals

1. To establish cohesive and sustainable systems and structures integrated into our practices using the Te Kura Tapa Whā framework.	2. To establish and implement trauma-informed practices, fostering a culture of safety, trust, for all members of our school community.	3. To strengthen curriculum practices, integrating structured literacy instruction and play-based learning strategies to accelerate student achievement.
<i>Kaupapa/Initiatives</i>		
1.1 Understand Te Kura Tapa Whā framework and its principles.	2.1 Conduct an assessment of our schools current understanding and implementation of trauma-informed practices.	3.1 Conduct a comprehensive review of current curriculum practices in literacy instruction and play-based learning across all year levels.
1.2 Audit current systems and structures to identify strengths and areas for improvement.	2.2 Provide comprehensive training and professional development opportunities for staff to increase their knowledge and skills in trauma-informed practice.	3.2 Provide professional development opportunities for educators to deepen their understanding of structured literacy instruction and play-based learning methodologies.
1.3 Professionally develop staff to further explore Te Kura Tapa Whā framework and how it will be used in our kura.	2.3 Develop and distribute resources and materials that support the integration of trauma-informed practices into daily routines and interactions.	3.3 Collaborate with curriculum specialists and experts to develop curriculum materials and resources that integrate structured literacy principles with play-based learning activities.
1.4 Develop a roadmap for integrating the Te Kura Tapa Whā framework into our practices, including specific goals and timelines.	2.4 WST to oversee the implementation process and provide ongoing support and guidance along with the Principal and Kahui Ako.	3.4 Development and implementation of integrated curriculum practices, ensuring alignment with the NZ curriculum.
1.5 Implement the framework in specific areas to gain insight into our effectiveness and gather feedback.)	2.5 Pilot trauma-informed approaches in select areas of our school to gather feedback and identify areas for improvement.	

## Annual Improvement Plan 2024

### 1. To establish cohesive and sustainable systems and structures integrated into our practices using the Te Kura Tapa Whā framework.

Initiatives	Actions	Outcomes	Measures	When	Who is responsible?
1.1 Understand Te Kura Tapa Whā framework and its principles.	Unpack and review Te Kura Tapa Wha literature to gain an understanding of the Te Kura Tapa Whā framework and its underlying principles.	A clear concise framework that underpins our systems and structures, including policies, planning and our environment.		Term 1 & 2	Senior Leadership team and Unit holder  Foxton Beach staff
1,2 Audit current systems and structures to identify strengths and areas for improvement.	Complete a needs assessment and apply the principles of the Te Kura Tapa Whā framework in practical contexts.	The implementation of the framework will contribute to the overall wellbeing and engagement of students, staff, and community members, as it addresses multiple dimensions of wellness and will encourage active participation in school activities.	Attendance  Student voice  Community Consultation	Term 1 & 2	BOT, Leadership and Staff.
1.3 Professionally develop staff to further explore Te Kura Tapa Whā framework and how it will be used in our kura.	Engage in discussions and collaborative learning opportunities with colleagues implementing the Te Kura Tapa Whā framework.	A clear understanding of the framework and how we implement it at Foxton Beach School.		Term 1 & 2	
1.4 Develop a roadmap for integrating the Te Kura Tapa Whā framework into our practices, including specific goals and timelines.	Hold staff meetings using material, videos, or webinars practitioners familiar with the Te Kura Tapa Whā framework and unpack what this will look like at Foxton Beach School.			Term 3 & 4	
1.5 Implement the framework in specific areas to gain insight into our effectiveness and gather feedback.					

## 2. To establish and implement trauma-informed practices, fostering a culture of safety, trust, for all members of our school community.

Initiatives	Actions	Outcomes	Measures	When	Who is responsible?
2.1 Conduct an assessment of our schools current understanding and implementation of trauma-informed practices.	Review existing policies, procedures, and practices related to student behaviour management, disciplinary actions, and student support services to identify any elements that align with trauma-informed principles.	A clear understanding of trauma informed practice.  Guidelines on how we respond to dysregulation of children and adults at Foxton Beach School.			Board  Senior Leadership Team  WST  Staff
2.2 Provide comprehensive training and professional development opportunities for staff to increase their knowledge and skills in trauma-informed practice.	Principal will complete the Neurosequential Model of Education with well-being funds to lead staff in this area.		Use models and assessments suggested by the NME.	Term 2	
2.3 Develop and distribute resources and materials that support the integration of trauma-informed practices into daily routines and interactions.	Read and unpack the literature :The Boy Who was Raised as a Dog - Dr Bruce Perry	Deeper understanding of how trauma can impact us and how we will respond.		Term 2 & 3	
2.4 WST to oversee the implementation process and provide ongoing support and guidance along with the Principal and Kahui Ako.					
2.5 Pilot trauma-informed approaches in select areas of our school to gather feedback and identify areas for improvement.	Consider how we will use the nurture space at Foxton Beach School.	A clear understanding of what the nurture space will look like and how it will be used?		Term 4	

3. To strengthen curriculum practices, integrating structured literacy instruction and play-based learning strategies to accelerate student achievement.					
Initiatives	Actions	Outcomes	Measures	When	Who is responsible?
3.1 Conduct a comprehensive review of current curriculum practices in literacy instruction and play-based learning across all year levels.	To apply for MOE PLD with Chrissie Braid for structured literacy Connect with Julia Bevin Paekakariki to explore PBL in whole school development.	A more comprehensive understanding in SL practices  A deeper understanding of PBL practices in whole school development	Classroom Observations	Termly	DP AP Unit holders
3.2 Provide professional development opportunities for educators to deepen their understanding of structured literacy instruction and play-based learning methodologies.	To continue to take the lead from DP to guide us in SL practices. To continue to take guidance from Ap in PBL practices and unit holder				
3.3 Collaborate with curriculum specialists and experts to develop curriculum materials and resources that integrate structured literacy principles with play-based learning activities.	Continue to take the opportunities offered in Manawatu with the SL group. Access teachers from Central Normal				
3.4 Development and implementation of integrated curriculum practices, ensuring alignment with the NZ curriculum.	Unpack what play is across the school				

### 1. Integration of Te Whare Tapa Whā Framework into School Practices

#### Achievement Summary:

This initiative was not fully achieved in 2024. Although early engagement with the Te Whare Tapa Whā framework took place, the integration into our systems and structures did not progress as planned.

#### Rationale:

As the year unfolded, it became clear that the scope of our trauma-informed practice work, particularly through the Neurosequential Model of Education, required significant focus and resourcing. In prioritising this foundational shift, we were mindful not to introduce another framework without the capacity to engage with it in a meaningful and sustained way.

Furthermore, we recognised that a one-size-fits-all approach may not be the most appropriate or authentic path forward. Rather than implementing the Te Whare Tapa Whā model in name only, we have chosen to pause and reconsider how we build cultural responsiveness into our kura in a way that aligns more directly with our evolving understanding of trauma-informed practice.

#### Next Steps:

Moving forward, we will explore other culturally grounded approaches that support our commitment to bicultural practice and wellbeing. This will include engagement with our local iwi and the college to identify meaningful ways to strengthen our cultural competency as a staff. This collaborative, localised approach will ensure our work is relevant, relational, and respectful—aligned with both our values and the Six Rs of trauma-informed practice.

## 2. Establishing and Implementing Trauma-Informed Practices

#### Achievement Summary:

Substantial progress was made towards building a trauma-informed culture at Foxton Beach School in 2024. While this work remains ongoing, strong foundational steps were taken that will support sustained development into 2025.

#### What We Achieved:

- The Principal completed the Neurosequential Model of Education (NME), providing the framework to lead and guide trauma-informed approaches across the school.
- A Teacher Only Day focused entirely on trauma-informed practice enabled all staff to engage in shared learning and reflect on current approaches.
- Across staff meetings, short workshops were delivered using videos from Dr. Bruce Perry, prompting rich discussions about our responses to dysregulation and the impact of trauma.
- Our behaviour systems and processes began evolving to reflect trauma-informed thinking, with increased collaboration between staff and RTLB to support students.
- While the concept of a dedicated nurture space was explored, it became clear we could not resource or staff this effectively. Instead, we shifted focus to strengthening nurturing practices within classrooms, promoting regulation and connection in everyday routines and settings.
- The Within School Teacher (WST) role was embedded more fully to improve classroom practice, support teachers with behaviour responses, and help them understand and manage dysregulation—both their own and that of their students.

#### Looking Ahead to 2025:

- Continue embedding the WST role as a key support in trauma-informed classroom practice.
- Strengthen classroom-based nurture strategies and explore how calming, relational approaches can be built into everyday routines.
- Use *What Happened to You* by Oprah Winfrey and Dr. Bruce Perry as a professional learning resource.
- Deepen our engagement with local iwi and the college to support culturally responsive approaches that align with trauma-informed practice.
- Begin exploring the Positive Behaviour for Learning (PB4L) framework to complement and enhance our existing systems in a way that aligns with our trauma-informed direction.

#### Conclusion:

This initiative is well underway and is already influencing how we think about behaviour, wellbeing, and relationships across our kura. Continued development in 2025 will focus on deeper integration and consistency of practice.

## 3. Strengthening Curriculum through Structured Literacy and Play-Based Learning

#### Achievement Summary:

In 2024, Foxton Beach School made meaningful strides in developing consistent approaches to Structured Literacy (SL) and Play-Based Learning (PBL). While some initial plans shifted, we remained committed to deepening staff understanding and refining our curriculum practices in ways that support student learning and wellbeing.

#### What We Achieved:

- A full review of SL and PBL practices was undertaken across the school, supported by classroom observations and reflective discussions. The Deputy Principal led our Structured Literacy work, while the Assistant Principal supported Play-Based Learning development.

- Although we had initially planned to work with Liz Kane, her unexpected withdrawal led us to reassess our direction. We were determined not to lose the traction we had gained and made a considered decision to continue this work with Marianne Brown, who began supporting our Structured Literacy development in Term 3.
- In Term 3, we appointed a Unit Holder for Play-Based Learning, marking a clear commitment to the growth of PBL. This role initiated an exploration of various play-based philosophies and approaches suitable for our school context.
- Staff accessed professional networks including visits to Central Normal School and connections with the Manawatū SL Group to enhance their understanding and practice.
- In Term 3, we appointed a Unit Holder for Play-Based Learning, who engaged in an inquiry into play-based learning. This inquiry involved exploring various philosophies and approaches to determine what best fits our school's needs and context.

#### Looking Ahead to 2025:

- Sarah Aiono will lead our schoolwide development in Play-Based Learning, with a focus on strengthening junior practice and introducing aligned elements into the senior school.
- This work will intentionally complement our trauma-informed approach and support the development of new assessment tools for PBL contexts.
- Ongoing support from Marianne Brown will continue to strengthen our Structured Literacy approach and ensure our practices are robust and consistent.
- We will continue to reflect on our curriculum delivery through observation, collaborative planning, and staff discussion to ensure alignment with the New Zealand Curriculum.

#### Conclusion:

2024 was a year of consolidation, reflection, and intentional growth. With strong internal leadership and external expertise guiding our work, Foxton Beach School is well-positioned to embed high-impact practices in both Structured Literacy and Play-Based Learning—supporting student wellbeing and achievement into 2025 and beyond.

## Year 1 - 3 Mid-Year and End-of-Year Reading Progress Report

This report outlines reading progress for students grouped by time at school from 20 to 120 weeks. Performance is categorised as:

- Below expectations
- At expectations
- Above expectations

### Performance by Time at School

#### Below Expectations:

- 120 weeks: Increased from 4 (25%) to 9 (56%)
- 100 weeks: Remained at 3 (50%) to 3 (50%)
- 80 weeks: Increased from 0 (0%) to 9 (82%)
- 60 weeks: Remained at 0 (0%) to 0 (0%)
- 40 weeks: Remained at 0 (0%) to 0 (0%)
- 20 weeks: Remained at 0 (0%) to 0 (0%)

#### At Expectations:

- 120 weeks: Decreased from 11 (68%) to 7 (44%)
- 100 weeks: Remained at 2 (34%) to 2 (34%)
- 80 weeks: Decrease from 9 (82%) to 1 (9%)
- 60 weeks: Decreased from 6 (86%) to 4 (57%)
- 40 weeks: Decreased from 7 (88%) to 6 (75%)
- 20 weeks: Remained at 4 (100%) to 4 (100%)

#### Above Expectations:

- 120 weeks: Decreased from 1 (7%) to 0 (0%)
- 100 weeks: Remained at 1 (16%) to 1 (16%)
- 80 weeks: Decreased from 2 (18%) to 1 (9%)
- 60 weeks: Increased from 1 (14%) to 3 (43%)
- 40 weeks: Increased from 1 (12%) to 2 (25%)
- 20 weeks: Remained at 0 (0%) to 0 (0%)

#### Summary of Trends:

- 120 weeks: Slight regression overall, with a drop in the "At" and "Above" categories and more students ending the year "Below".
- 100 weeks: No significant shift – stable but with room to grow.
- 80 weeks: Clear regression, especially in the "At" and "Above" expectations categories.
- 60 & 40 weeks: Some positive growth noted in the "Above" category; stronger performance among students earlier in schooling.
- 20 weeks: Stable and promising with 100% "At" expectations performance.

## Reading Progress by Ethnicity and Gender (Mid-Year to End-of-Year)


This report examines student performance in reading from mid-year to end-of-year, grouped by ethnicity and gender. Performance levels include:

- Below expectations
- At expectations
- Above expectations

### By Ethnicity

#### Māori Students

- Below: Increased from 2 (10%) to 10 (48%)
- At: Decreased from 18 (85%) to 11 (52%)
- Above: Decreased from 1 (5%) to 0 (0%)


 *Significant regression noted. Half of Māori students ended the year below expectations, suggesting a need for targeted cultural and academic support.*

#### NZ European

- Below: Increased from 5 (18%) to 10 (36%)
- At: Decreased from 19 (68%) to 11 (39%)
- Above: Increased from 4 (14%) to 7 (25%)

 *Performance upward shift in "Above" expectations. Increase in the "Below" expectations.*

#### Other Ethnicities

 *Due to the small number, these students may be easily identified, so we have not included this in the data.*

### By Gender


#### Girls

- Below: Increased from 2 (8%) to 10 (42%)
- At: Decreased from 20 (84%) to 12 (50%)
- Above: Remained at 2 (8%) to 2 (8%)

 *Significant regression in "Below" category.*

#### Boys

- Below: Increased from 5 (18%) to 11 (39%)
- At: Decreased from 19 (68%) to 12 (43%)
- Above: Increased from 4 (14%) to 5 (18%)

 *Boys show higher regression rates, with over a third finishing "Below". Greater focus may be needed on engagement and tailored reading strategies for boys.*

### Implications for Teaching and Learning:

- Target students with 80–120 weeks at school for additional intervention and monitoring.
- Maintain strong support structures for students with 20–40 weeks to sustain early progress.
- Differentiated instruction informed by reading data (e.g., e-asTTle, PAT, LPF).
- Continue PLD-aligned strategies, including:
  - Small group reading aligned with current themes.



- Consistent Code Lessons delivery.
  - SLT-led coaching for team leaders.
  - Explore Tier 1 and 2 interventions with Marianne Brown and SL unit holder.
- Monitor classroom programmes and teacher delivery. More moderation with the DIBELs assessments.
- Follow the Scope and Sequence of Liz Kane Literacy (Little Learners Love Literacy)
- Increase support and professional development within the classes.
- Increase SLT awareness and capacity in observation tools and next step foci.
- Disproportionate regression among Māori students and boys – increase culturally responsive pedagogy and engagement strategies.

This report outlines writing progress for students grouped by time at school from 20 to 120 weeks. Performance is categorised as:

- Below expectations
- At expectations
- Above expectations

#### Performance by Time at School

##### Below Expectations:

- 120 weeks: Increased from 4 (25%) to 13 (81%)
- 100 weeks: Remained at 3 (50%) to 3 (50%)
- 80 weeks: Increased from 0 (0%) to 9 (82%)
- 60 weeks: Remained at 0 (0%) to 0 (0%)
- 40 weeks: Remained at 0 (0%) to 0 (0%)
- 20 weeks: Remained at 0 (0%) to 0 (0%)

##### At Expectations:

- 120 weeks: Decreased from 11 (69%) to 3 (19%)
- 100 weeks: Decreased from 3 (50%) to 2 (33%)
- 80 weeks: Decreased from 11 (100%) to 2 (18%)
- 60 weeks: Decreased from 6 (86%) to 5 (71%)
- 40 weeks: Remained 8 (100%) to 8 (100%)
- 20 weeks: Remained at 4 (100%) to 4 (100%)

##### Above Expectations:

- 120 weeks: Decreased from 1 (6%) to 0 (0%)
- 100 weeks: Increased from 0 (0%) to 1 (17%)
- 80 weeks: Remained at 0 (0%) to 0 (0%)
- 60 weeks: Increased from 1 (14%) to 2 (29%)
- 40 weeks: Remained at 0 (0%) to 0 (0%)
- 20 weeks: Remained at 0 (0%) to 0 (0%)

#### Summary of Trends

- 120 weeks: Regression with more students moving to “Below” and fewer in “At”.
- 100 weeks: Stable overall, with a small increase in students above expectations.
- 80 weeks: Regression with more students moving to “Below” and fewer in “At”.
- 60 weeks: Stable overall, with a small increase in students above expectations.
- 40 weeks: Stable and promising with 100% “At” expectations performance.
- 20 weeks: Stable and promising with 100% “At” expectations performance.

#### Writing Progress by Ethnicity and Gender (Mid-Year to End-of-Year)

This section examines student performance in writing from mid-year to end-of-year, grouped by ethnicity and gender. Performance levels include:

- Below expectations
- At expectations
- Above expectations

#### By Ethnicity

##### Māori Students

- Below: Increased from 2 (10%) to 13 (62%)
- At: Decreased from 18 (85%) to 8 (38%)
- Above: Decreased from 1 (5%) to 0 (0%)

📌 Significant regression in the “At” category, with more students dropping into “Below”. A need for culturally responsive writing approaches and focused scaffolding is evident.

#### NZ European

- Below: Increased from 5 (18%) to 11 (39%)
- At: Decreased from 22 (78%) to 14 (50%)
- Above: Increased from 1 (4%) to 3 (11%)

📌 Significant regression in the “At” category, with more students dropping into “Below”.

#### Other Ethnicities

📌 *Due to the small number, these students may be easily identified, so we have not included this in the data.*

#### By Gender

##### Girls

- Below: Increased from 2 (8%) to 10 (42%)
- At: Decreased from 22 (92%) to 14 (58%)
- Above: Remained at (0%) to 0 (0%)

📌 Regression in the “At” category. A number of girls slipped into “Below” – potential focus on feedback quality and writing confidence.

##### Boys

- Below: Increased from 5 (18%) to 15 (53%)
- At: Decreased from 21 (75%) to 10 (36%)
- Above: Increased from 2 (7%) to 3 (11%)

📌 Regression in the “At” category. A number of boys slipped into “Below” – potential focus on feedback quality and writing confidence. A more differentiated approach may help reduce the “Below” group while stretching high achievers.

#### Implications for Teaching and Learning

- Focus on students with 60–120 weeks at school who have shown regression in the “At” category.
- Maintain structured writing support for 20–40 week students to preserve early momentum.
- Continue embedding genre-based instruction and feedback cycles to lift overall writing performance.
- Explore Tier 1 and Tier 2 interventions for identified groups, especially those with slower progress in the 60–80 week band.
- Link writing across curriculum to boost engagement and purpose for boys and those falling below.
- Explore “Talk for Writing” - StoryWays Literacy - Liz Swanson

This report outlines mathematics progress for students grouped by time at school from 20 to 120 weeks. Performance is categorised as:

- Below expectations
- At expectations
- Above expectations

### **Performance by Time at School**

#### **Below Expectations:**

- **120 weeks:** Increased from 3 (19%) to 7 (44%)
- **100 weeks:** Remained at 2 (33%) to 2 (33%)
- **80 weeks:** Increased from 0 (0%) to 5 (46%)
- **60 weeks:** Remained at 0 (0%) to 0 (0%)
- **40 weeks:** Remained at 0 (0%) to 0 (0%)
- **20 weeks:** Remained at 0 (0%) to 0 (0%)

#### **At Expectations:**

- **120 weeks:** Decreased from 10 (62%) to 9 (56%)
- **100 weeks:** Increased from 2 (33%) to 3 (50%)
- **80 weeks:** Decreased from 7 (64%) to 4 (36%)
- **60 weeks:** Decreased from 6 (86%) to 4 (57%)
- **40 weeks:** Decreased from 5 (62%) to 4 (50%)
- **20 weeks:** Remained at 4 (100%) to 4 (100%)

#### **Above Expectations:**

- **120 weeks:** Decreased from 3 (19%) to 0 (0%)
- **100 weeks:** Decreased from 2 (33%) to 1 (17%)
- **80 weeks:** Decreased from 4 (36%) to 2 (18%)
- **60 weeks:** Increased from 1 (14%) to 3 (43%)
- **40 weeks:** Increased from 3 (38%) to 4 (50%)
- **20 weeks:** Remained at 0 (0%) to 0 (0%)

#### **Summary of Trends:**

- **120 weeks:** Regression noted, with more students falling Below expectations by the end of year.
- **100 weeks:** Regression from above to a by the end of the year.
- **80 weeks:** Regression noted, with more students falling Below expectations.
- **60 & 40 weeks:** Positive growth, from At to Above expectations
- **20 weeks:** Consistent and encouraging early achievement.

### **Mathematics Progress by Ethnicity and Gender (Mid-Year to End-of-Year)**


This section examines student performance in writing from mid-year to end-of-year, grouped by ethnicity and gender. Performance levels include:

- Below expectations
- At expectations
- Above expectations

#### By Ethnicity


##### Māori Students

- Below: Increased from 2 (10%) to 8 (38%)
- At: Decreased from 15 (71%) to 11 (52%)
- Above: Decreased from 4 (19%) to 2 (10%)


 Significant regression in the “At” category, with more students dropping into “Below”. A need for culturally responsive mathematics approaches and focused scaffolding is evident.

##### NZ European

- Below: Increased from 3 (11%) to 6 (21%)
- At: Decreased from 17 (61%) to 15 (54%)
- Above: Decreased from 8 (28%) to 7 (25%)

 Significant regression in the “At” category, with more students dropping into “Below”.

##### Other Ethnicities

 *Due to the small number, these students may be easily identified, so we have not included this in the data.*

#### By Gender

##### Girls

- Below: Increased from 1 (4%) to 7 (29%)
- At: Decreased from 16 (67%) to 14 (58%)
- Above: Decreased from 7 (29%) to 3 (13%)

 Regression in the “At” category. A number of girls slipped into “Below”

##### Boys

- Below: Increased from 4 (14%) to 7 (25%)
- At: Decreased from 18 (64%) to 14 (50%)
- Above: Increased from 6 (22%) to 7 (25%)

 Regression in the “At” category. A number of boys slipped into “Below”

#### Implications for Teaching and Learning:

- Prioritise targeted support for students with 120 weeks at school where regression is most evident.
- Continue use of differentiated instruction informed by maths assessments (e.g., JAM, PAT, GloSS).
- Maintain focus on structured mathematics sessions, small group instruction, and real-world application.
- Extend use of PLD and peer coaching to lift Tier 1 practice.
- Explore Tier 2 supports with the learning support team where appropriate.

- Priority learners who remain below expectation at 80 weeks and beyond will continue to be monitored closely, with intervention plans adapted as needed.
- Research and choose a structured numeracy programme will be essential to maintain positive momentum.

## 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 all 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.

*Ellen Morressey*



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27th May 2025

### **Statement of Compliance with Employment Policy**

For the year ended 31<sup>st</sup> December 2024 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, which appears to read 'M. Horesey'. The signature is written in a cursive style with a large initial 'M'.