

FRANKLEY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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FRANKLEY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2168

Principal: Sarah Horton-Morris

School Address: Tukapa Street, New Plymouth

School Postal Address: Tukapa Street RD 1, New Plymouth, 4371

School Phone: 06 753 6436

School Email: admin@frankley.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

Frankley School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

David Fox

Full Name of Presiding Member



Signature of Presiding Member

Sarah Hocking Morris

Full Name of Principal



Signature of Principal

Date: 15/05/2024

Date: 15/05/2024

Frankley School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,957,352	2,573,560	2,650,745
Locally Raised Funds	3	113,692	61,900	105,090
Interest		21,690	2,000	5,965
Other Revenue		-	-	10,961
Total Revenue		3,092,734	2,637,460	2,772,761
Expense				
Locally Raised Funds	3	18,466	18,200	45,704
Learning Resources	4	2,076,806	2,026,453	2,018,817
Administration	5	134,395	152,368	135,301
Interest		3,253	1,863	3,348
Property	6	755,377	478,997	541,720
Loss on Disposal of Property, Plant and Equipment		2,802	-	9,982
Total Expense		2,991,099	2,677,881	2,754,872
Net Surplus / (Deficit) for the year		101,635	(40,421)	17,889
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		101,635	(40,421)	17,889

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

Frankley School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	808,137	664,090	771,319
Total comprehensive revenue and expense for the year	101,635	(40,421)	17,889
Contributions from / (Distributions to) the Ministry of Education	17,177	-	-
Contribution - Furniture and Equipment Grant	42,100	-	18,929
Equity at 31 December	969,049	623,669	808,137
Accumulated comprehensive revenue and expense	969,049	623,669	808,137
Equity at 31 December	969,049	623,669	808,137

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.

Frankley School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	488,576	139,277	328,273
Accounts Receivable	8	139,974	126,464	148,600
GST Receivable		7,968	7,375	22,584
Prepayments		5,533	11,710	7,113
Inventories	9	1,424	1,145	1,179
Investments	10	130,500	130,500	130,500
Funds Receivable for Capital Works Projects	16	1,831	-	-
		<u>775,806</u>	<u>416,471</u>	<u>638,249</u>
Current Liabilities				
Accounts Payable	12	144,188	150,555	186,170
Revenue Received in Advance	13	2,645	-	-
Provision for Cyclical Maintenance	14	14,784	18,871	-
Finance Lease Liability	15	13,281	15,671	13,771
Funds held for Capital Works Projects	16	16,149	-	-
		<u>191,047</u>	<u>185,097</u>	<u>199,941</u>
Working Capital Surplus/(Deficit)		584,759	231,374	438,308
Non-current Assets				
Property, Plant and Equipment	11	476,831	510,150	464,010
		<u>476,831</u>	<u>510,150</u>	<u>464,010</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	79,480	98,194	77,133
Finance Lease Liability	15	13,061	19,661	17,048
		<u>92,541</u>	<u>117,855</u>	<u>94,181</u>
Net Assets		<u>969,049</u>	<u>623,669</u>	<u>808,137</u>
Equity		<u>969,049</u>	<u>623,669</u>	<u>808,137</u>

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

Frankley School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		622,902	520,000	648,836
Locally Raised Funds		113,052	53,900	116,106
Goods and Services Tax (net)		14,616	-	(15,209)
Payments to Employees		(262,118)	(247,181)	(232,575)
Payments to Suppliers		(297,494)	(607,174)	(422,450)
Interest Paid		(3,253)	(1,863)	(3,348)
Interest Received		21,211	2,000	4,728
Net cash from/(to) Operating Activities		208,916	(280,318)	96,088
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(96,599)	(13,500)	(210,597)
Net cash from/(to) Investing Activities		(96,599)	(13,500)	(210,597)
Cash flows from Financing Activities				
Furniture and Equipment Grant		42,100	-	18,929
Contributions from / (Distributions to) Ministry of Education		3,046	-	-
Finance Lease Payments		(11,478)	(15,079)	(12,317)
Funds Administered on Behalf of Other Parties		14,318	-	(12,004)
Net cash from/(to) Financing Activities		47,986	(15,079)	(5,392)
Net increase/(decrease) in cash and cash equivalents		160,303	(308,897)	(119,901)
Cash and cash equivalents at the beginning of the year	7	328,273	448,174	448,174
Cash and cash equivalents at the end of the year	7	488,576	139,277	328,273

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 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.

Frankley School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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 15. Future operating lease commitments are disclosed in note 21b.

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. 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) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

Improvements (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 are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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. 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. The valuation is based on a comparison to recent market transactions.

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.

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 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.

o) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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) 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 Comprehensive Revenue and Expense.

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

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The Schools carries out painting maintenance of the whole school over a 7 to 10 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.

t) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) 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.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	623,981	522,787	648,368
Teachers' Salaries Grants	1,708,422	1,697,558	1,629,373
Use of Land and Buildings Grants	624,949	353,215	369,648
Other Government Grants	-	-	3,356
	2,957,352	2,573,560	2,650,745

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	55,528	36,400	54,239
Fees for Extra Curricular Activities	22,468	5,000	35,665
Trading	13,196	8,000	10,286
Fundraising & Community Grants	22,500	12,500	4,900
	113,692	61,900	105,090
Expense			
Extra Curricular Activities Costs	9,374	10,200	36,058
Trading	9,092	8,000	9,646
	18,466	18,200	45,704
<i>Surplus for the year Locally raised funds</i>	95,226	43,700	59,386

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	69,441	71,800	121,539
Library Resources	1,078	1,500	1,196
Employee Benefits - Salaries	1,873,010	1,852,436	1,779,119
Staff Development	25,826	26,000	18,890
Depreciation	106,076	69,717	82,487
Extra Curricular Activities	1,375	5,000	15,586
	2,076,806	2,026,453	2,018,817

5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	4,732	4,734	4,596
Board Fees	3,055	4,000	3,265
Board Expenses	4,147	8,181	5,961
Communication	609	4,000	2,405
Consumables	2,863	6,600	4,658
Other	14,519	12,050	16,849
Employee Benefits - Salaries	85,597	92,303	80,759
Insurance	6,573	6,500	5,348
Service Providers, Contractors and Consultancy	12,300	14,000	11,460
	134,395	152,368	135,301

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	57,669	60,000	59,496
Cyclical Maintenance Provision	17,131	12,132	14,632
Grounds	6,224	12,400	14,375
Heat, Light and Water	26,853	21,000	24,366
Repairs and Maintenance	20,639	18,750	56,180
Use of Land and Buildings	624,949	353,215	369,648
Security	1,912	1,500	3,023
	755,377	478,997	541,720

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

7. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	398,576	49,277	238,273
Short-term Bank Deposits	90,000	90,000	90,000
Cash and cash equivalents for Statement of Cash Flows	488,576	139,277	328,273

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

Of the \$488,576 Cash and Cash Equivalents \$16,149 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	640	55	-
Interest Receivable	2,082	366	1,603
Banking Staffing Underuse	11,177	6,750	3,913
Teacher Salaries Grant Receivable	126,075	119,293	143,084
	<u>139,974</u>	<u>126,464</u>	<u>148,600</u>
Receivables from Exchange Transactions	2,722	421	1,603
Receivables from Non-Exchange Transactions	137,252	126,043	146,997
	<u>139,974</u>	<u>126,464</u>	<u>148,600</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,424	1,145	1,179
	<u>1,424</u>	<u>1,145</u>	<u>1,179</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	130,500	130,500	130,500
Total Investments	<u>130,500</u>	<u>130,500</u>	<u>130,500</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	126,307	35,282	(640)	-	(9,204)	151,745
Furniture and Equipment	233,756	41,078	(1,120)	-	(54,021)	219,693
Information and Communication Technology	69,571	32,010	(1,042)	-	(25,233)	75,306
Leased Assets	29,675	10,970	-	-	(16,122)	24,523
Library Resources	4,701	2,359	-	-	(1,496)	5,564
Balance at 31 December 2023	464,010	121,699	(2,802)	-	(106,076)	476,831

The net carrying value of equipment held under a finance lease is \$24,523 (2022: \$29,675)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	324,177	(172,432)	151,745	311,067	(184,760)	126,307
Furniture and Equipment	496,351	(276,658)	219,693	497,355	(263,599)	233,756
Information and Communication Technology	185,860	(110,554)	75,306	171,332	(101,761)	69,571
Leased Assets	62,408	(37,885)	24,523	51,438	(21,763)	29,675
Library Resources	52,996	(47,432)	5,564	50,638	(45,937)	4,701
Balance at 31 December	1,121,792	(644,961)	476,831	1,081,830	(617,820)	464,010

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	11,920	23,854	33,749
Accruals	3,156	2,976	3,066
Employee Entitlements - Salaries	126,075	119,293	143,084
Employee Entitlements - Leave Accrual	3,037	4,432	6,271
	<u>144,188</u>	<u>150,555</u>	<u>186,170</u>
Payables for Exchange Transactions	144,188	150,555	186,170
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>144,188</u>	<u>150,555</u>	<u>186,170</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
MOE Grants in Advance	2,645	-	-
	<u>2,645</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	77,133	104,933	92,005
Increase to the Provision During the Year	12,132	12,132	12,132
Use of the Provision During the Year	-	-	2,500
Other Adjustments	4,999	-	(29,504)
Provision at the End of the Year	<u>94,264</u>	<u>117,065</u>	<u>77,133</u>
Cyclical Maintenance - Current	14,784	18,871	-
Cyclical Maintenance - Non current	79,480	98,194	77,133
	<u>94,264</u>	<u>117,065</u>	<u>77,133</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	15,362	15,671	16,386
Later than One Year and no Later than Five Years	13,918	19,661	18,790
Future Finance Charges	(2,938)	-	(4,357)
	26,342	35,332	30,819

Represented by

Finance lease liability - Current	13,281	15,671	13,771
Finance lease liability - Non current	13,061	19,661	17,048
	26,342	35,332	30,819

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
ABDF Heating Rplcmnt		237070	-	43,477	(45,308)	-	(1,831)
Roofing & Toilets		237071	-	21,539	(7,307)	-	14,232
LSPM: Pool Access		238399	-	4,854	(2,937)	-	1,917
Totals			-	69,870	(55,552)	-	14,318

Represented by:

Funds Held on Behalf of the Ministry of Education	16,149
Funds Receivable from the Ministry of Education	(1,831)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Gas Heater Replacement		233551	12,004	-	(12,004)	-	-
Totals			12,004	-	(12,004)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

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 Principals and Heads of Departments.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,055	3,265
<i>Leadership Team</i>		
Remuneration	280,807	257,682
Full-time equivalent members	2.00	2.04
Total key management personnel remuneration	283,862	260,947

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	2.00
110 - 120	1.00	-
120 - 130	1.00	-
	5.00	2.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

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

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.

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$218,159 (2022:\$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
ABDF Heating Rplcmnt OUC	49,054	45,308	3,746
Roofing & Toilets	215,389	7,307	208,082
LSPM: Pool Access	9,268	2,937	6,331
Total	273,711	55,552	218,159

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	488,576	139,277	328,273
Receivables	139,974	126,464	148,600
Investments - Term Deposits	130,500	130,500	130,500
Total financial assets measured at amortised cost	759,050	396,241	607,373

Financial liabilities measured at amortised cost

Payables	144,188	150,555	186,170
Finance Leases	26,342	35,332	30,819
Total financial liabilities measured at amortised cost	170,530	185,887	216,989

23. Events After Balance Date

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

24. Comparatives

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

Frankley School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Dave Fox	Presiding Member	Elected	Sep 2025
Sarah Horton-Morris	Principal	ex Officio	
Zoe Manderson	Parent Representative	Elected	Sep 2025
Andrew Inwood	Parent Representative	Elected	Sep 2025
Amber McKinnon	Parent Representative	Elected	Sep 2025
Ryan Shields	Parent Representative	Elected	Sep 2025
Bonnie Mills	Staff Representative	Elected	Sep 2025

Frankley School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$4,805 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Frankley 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.

Statement of Variance

TARGET ONE FOR RAISING STUDENT ACHIEVEMENT - 2023	
<p>Goal</p> <p>Tā ake:</p>	<p>Growing capability through purposeful learning programmes</p> <p><i>To achieve equity and excellence by accelerating progress in the Frankley School Agency Capability for 29 learners, including Māori, across Year 1 to 6.</i></p> <p><i>To enhance the children's agency where they can articulate their goals, challenges and successes in relation to: Be Courageous, Be Determined, Be Reflective, Be Responsible, Be Proactive</i></p>
<p>Strategic Initiative:</p>	<p>Develop and embed Hauora Capability</p> <p>Develop and embed Discovery Capability</p>
<p>Our Success:</p>	<p>Ensuring ownership of learning</p> <p>Success Indicators</p> <p>We will know when we have achieved this when we:</p> <ol style="list-style-type: none"> Track, monitor and accelerate the progress of the following priority group as identified in term 1 2023 Agency rubric baseline data: These learners will be Year 1 to 6 in 2023. This cohort includes 10 Māori students, 11 girls and 18 boys.

Current Situation	Baseline Data - collated in term 2				
Key Actions	Accountable	Responsible	Resources	Complete by	Monitoring
Review the agency rubric	Leadership team	Sarah Morris Bonnie Mills	Google form Agency folder	Term 1 Week 2	June: Reviewed in January. Decision to continue using the current tool. November: Completed.
Balanced Scorecard for Schools Aotearoa 2023	Leadership team	Sarah Morris Bonnie Mills Brendon Anderson	Springboard Trust PLD cost \$950.00	Term 3	June: Brendon Anderson, Sarah Morris and Bonnie Mills are taking part in this mahi. We have attended one online hui and one online check in session. We met with Damon Ritai to look at our Agency capability and our Guiding Principles from a Te Ao Māori perspective before moving to the next stage. November: Completed. A 12 minute presentation was shared with the other schools participating.
2023 term 1 data for Agency Capability to be analysed with teaching staff	Leadership team	Discovery unit holder Deputy Principal	eTap Rubric	Term 1 Week 9	June: Data was collated at the beginning of term 2. Teachers selected children that were 'just below' expectation to target for term 2 and 3. November: Completed and analysed. Analysis below.

Teacher Only Day - Discovery Capability and the link to agentive programme design	Leadership team	Discovery unit holder Deputy Principal	Bek Galloway Admin handbook PLD cost	January 26	June: Bek Galloway worked with staff on developing agentive programmes. November: Bek has continued to work vic zoom with hubs who have asked for further support.
Implement 2/10 programme across school with Agency targets	Leadership team	Hauora and Discovery unit holders	Mahi Tahī x 3 sessions	Term 1-4	June: Teachers target children on needs as required. Children are discussed at Mahi Tahī. November: Completed. Extra children have been added as needed.
Identify any student whose attendance is below 90% and make a plan with whānau to lift this	Leadership team	Team Leaders	STIN time eTap ERO	Term 1 and ongoing	June: Term 1 data was reviewed, and shared with staff and the Board. Leadership and staff are following the plan to contact whānau as needed. Conversations were held at whānau hui. November: Attendance has been tracked and staff have worked with whānau. Data has been analysed and shared with the Board for term 2 and 3
Collaborative planning and monitoring set up for target students <i>Team process for accelerating progress</i> 1. Agree what progress looks like 2. Data check points and assessment to be added 3. Identify what impact	Principal	Team Leaders	Baseline Data Template for recording Bek Galloway	Term 2 Week 1	June: In week 9 staff will discuss target students, and what they have implemented to develop their agency. Bek Galloway has supported hubs with personalised zoom sessions. Check point data will be collated in week 10 of term 2. November: Checkpoint 2 and 3 have been completed. Teachers have analysed the outcomes and identified next steps.

<p>Increased agency will have on achievement across the curriculum -e.g Literacy/Numeracy data expectations</p>					<p>June: Two sessions were held in week 1 of term 2, facilitated by Bek Galloway. They were well attended. On reflection, we need to provide a Structured Literacy session/s for whānau to understand the process of teaching reading at Frankley. Two sessions are booked for week 1 of term 3. They will be facilitated by Bonnie Mills and hub teachers.</p>
<p>Information evening with whānau to establish Agency and Discovery Capability in the community and the importance of it</p>	<p>Principal</p>	<p>Bonnie Mills Sarah Morris</p>	<p>Bek Galloway</p>	<p>Term 2 April 27</p>	<p>November: Completed. We will look at how to continue sharing with whānau in 2024.</p>
<p>Identify with students why they have been selected and where they need to get(goal setting) to and celebrations for success.</p>	<p>Team leaders</p>	<p>Hub teachers Hauora Team</p>	<p>Agency rubric/gauge</p>	<p>Term 2 and ongoing</p>	<p>June: Hub teachers are working with individual children and setting goals. This is an area we need to revisit as a teaching staff.</p>
<p>Positive self talk session</p>	<p>Principal</p>	<p>Hauora Team</p>	<p>Surfing for Life -Charles Gibson</p>	<p>Term 1</p>	<p>November: This was revisited to focus back on the targets and next steps. June: Positive mantras are a focus with students in term 2. Our Hauora team has</p>

						led this with support from our MOE curriculum lead. November: Positive mantras were developed and the Hauora team worked with the MOE curriculum lead again. June: Whānau hui held in term 2. Teachers are continuously working with whānau to develop personalised plans for learners. November: This was ongoing.
<i>Hub teachers working to create a plan to further develop learning partnerships.</i> Student and whānau voice will be gathered on how to improve Agency	Bonnie Mills	Hub teachers	Survey		Term 2	
Shared ideas for developing agency across the curriculum	Principal	Leadership Team	Bek Galloway		Feb 26 April 27 Term 2 and 3 check ins TBC	June: Ideas shared at team and staff hui. Bek Galloway responsive to teachers questions through email and zoom sessions. November: Bek continued to support hubs when needed. Teams shared strategies at meetings.
Create non-negotiable practices for Agency across the hubs to support consistency	Leadership Team	Team Leaders	Teaching Staff Bek Galloway		April 27 Ongoing	June: Personalised approach is key to non-negotiables. Hub teachers must look at when the child is ready to make changes to their programmes. November: Personalised approach continued across the school. The shared language of agency 'bees' was well supported.
Progress reported to the BOT meetings (X2) and leadership team to discuss priority and target students during Tuesday meetings	Principal	Principal	eTap		June December	June: Check point data will be collated and shared at the August Board meeting. November: Completed

Beginning of year Hub Analysis completed and updates termily(Includes cota analysis)	Deputy Principal	Team Leaders	Hub analysis Template	Term 1, 2, 3 and 4	June: Completed and updated. November: Completed and updated.
Inform parents of child's Agency Progress and how they can help at home	Deputy Principal	Hub Teachers	Parent, Teacher, Student Led Conferences Reports Seesaw	Term 2 and 3	June: Hub teachers celebrate shifts with whānau and children. Seesaw is a great tool for this. The week 9 mahi Tahi will have another focus on connection with whānau to support the progress of agency. November: Completed through email or face to face hui.
Professional Growth Cycle implemented to coaching of teacher practice	Principal	Coaching teachers TBC	Template	Checkpoints Term 2, 3 and 4	June: PGC sessions have commenced. Hub teachers are working in partnership with a 'coach'. November: PGC continued through the year. We will move back to calendar year PGC.

Outcomes/What happened	Reasons for Variance(why did it happen?)	Evaluation(when to next?)
<p><u>Visual Presentation</u></p> <p>100%(10/10) of target Māori Students made a positive shift across the Capabilities. This ranged from a 5.5 shift to 35 from baseline to checkpoint 2 data.</p> <p>100 % (11/11)of target Girls made a positive shift across the Capabilities</p> <p>100%(18/18) of target Boys made a positive shift across the Capabilities</p> <p>Overall 100% of target students made a positive shift against the 5 Capabilities.</p> <p><u>2023 Agency Date</u></p>	<p>Regular and consistent exposure to school/hub expectations</p> <p>Time at school</p> <p>Tuakana teina within the hub</p> <p>Regular modeling and social coaching</p> <p>Some children have been given extra responsibilities</p> <p>Regular communication</p> <p>Charts for extrinsic motivation</p> <p>Agency communication tracker</p> <p>More choice in activities so tamariki can show more responsibility and proactivity in their mahi. Eg. akoranga task board/maths problem solving. Activities cover more interests</p> <p>Language is being used more often</p> <p>Regular check in with goals and getting them to actively make their next steps. Following up and checking in on this progress.</p> <p>Agency tasks catering for a wide range of interests to activate learning</p> <p>Hub learning allowing agency within most aspects of the programme</p>	<p>Connect with whānau and collaborate with them how they could support their child at home and school</p> <p>Regular check ins and trackers completed regularly</p> <p>Continue to develop programmes especially in Akoranga to be more project based for those who are ready</p> <p>Developing more whole class agency</p> <p>Create situations to test confidence and courage for students in a safe environment</p> <p>Give more responsibility as tamariki take this seriously</p> <p>Develop use of Executive Functioning supports to help target specific areas of Agency that need development</p> <p>Develop Agency within Investigation programme</p> <p>Think about seating arrangements</p> <p>Use circle time to develop agency</p> <p>Continue coaching conversation on how to organise the day</p>

Agency 'Bee'	Difference between Term 1 Baseline 2023 to Checkpoint 3 Oct 2023
Courageous	Increase 0.60
Determined	Increase 0.71
Reflective	Increase 0.60
Responsible	Increase 0.43
Proactive	Increase 0.61
Overall change for all target Akoranga across the 5 Agency Bees = 0.58	

Some students were identified for additional testing and referred to outside agencies for additional support

Planning for 2024:

Working directly with tamariki on a personal level - choosing an agency goal to focus on, coaching around this

Coaching to take more of a role in own decision making

Explicit unpacking of what goals look like and checking of trackers regularly

Dojo points for completion of work has increased work output

Discovery tasks cater to a wide range of interests and abilities - chosen activities facilitate this

Celebration of successes

Discovery/Akoranga and Communication programmes have been designed specifically to support Agency

Share outcomes with teaching staff

Engage Bek Galloway in 2024 for Investigation with a focus on Agentic programmes

Shared practice in teams to support goal setting, tracking and coaching

Continue Akoranga programme with Brendon Anderson

Continue with the Agency case study of 2023 Year 1 cohort

Identify roles of responsibility for tamariki

Change Guiding Principle and emphasise collaboration as well as agency

	<p>Consider change of Agency bees to a Te Ao Māori lens</p> <p>Continue to use strengths, interests of staff, tamariki and whānau</p> <p>Engage with whānau to collaborate on projects and learning in hubs</p> <p>Structured Literacy sessions for new whānau to support how we teach Reading(Discovery) at Frankley</p>
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TARGET TWO FOR RAISING STUDENT ACHIEVEMENT - 2023

<p>Goal</p>	<p>Growing capability through purposeful learning programmes</p>
<p>Tū ake:</p>	<p><i>To have balanced literacy programmes across all year levels, that reflect the Frankley School Discovery Capability.</i></p> <p><i>To achieve equity and excellence by accelerating reading and spelling progress for all learners in years 0-3 by implementing Structured Literacy following the Little Learners Love Literacy (LLLL) Scope and Sequence.</i></p> <p><i>To target a group of 24 year 3, 4 & 5 learners to achieve equity and excellence by accelerating reading and spelling progress by implementing Structured Literacy following the Little Learners Love Literacy (LLLL) Scope and Sequence.</i></p>
<p>Strategic Initiative:</p>	<p>Develop and embed Discovery Capability</p>
<p>Our Success:</p>	<p>Ensuring ownership of learning Success Indicators</p> <p>We will know when we have achieved this when we:</p>

1. Have a shared language and understanding across learning hubs of the Discovery Capability. The Discovery Programmes will reflect a balanced approach to learning to read and reading to learn.
2. Track, monitor and accelerate the progress of the following priority group as identified in term 1 2023 based on New Zealand Curriculum Expectations. These learners will be Year 3 to 5 in 2023. This cohort targets 24 students. 12.5% (3) of the target cohort are Māori students, 33% (8) girls and 67% (16) Boys. Attendance of the target cohort will be closely monitored 20% (5) of the cohort had attendance concerns in 2023.

Current Situation

Baseline Data:
Reading End of Year 2022

521280	Well/Below	Below	At	Above	Total
Y0			100% (20)		20
Y1		3% (1)	89% (34)	8% (3)	38
Y2		18% (10)	65% (36)	16% (9)	55
Y3	3% (2)	11% (7)	83% (53)	3% (2)	64
Y4	2% (1)	13% (7)	75% (41)	11% (6)	55
Y5	2% (1)		88% (37)	10% (4)	42
Y6	4% (2)	6% (3)	69% (34)	20% (10)	49
Totals	1.9% (6)	8.7% (28)	78.9% (255)	10.5% (34)	323

Reading 2022 (end year)		
	W/B/B	AT/AB
Boys all (172)	13%	87%
Girls all (151)	7%	93%
Māori (49)	4%	96%
NZ/European (217)	11.5%	88.5%
All	10%	90%

Reading 2023 (end year)		
	W/B/B	AT/AB
Boys all ()	6%	44%
Girls all ()	4%	47%
Māori	8%	92%
NZ European	9.5%	90.5%
All (301)	10%	90%

2023 End Year Results

521277	Well Below	Below	At	Above	Total
Y0		9% (1)	91% (10)		11
Y1		3% (1)	94% (32)	3% (1)	34
Y2		7% (3)	87% (39)	7% (3)	45
Y3	2% (1)	9% (5)	75% (41)	15% (8)	55
Y4	6% (4)	12% (8)	78% (52)	4% (3)	67
Y5	2% (1)	10% (5)	76% (38)	12% (6)	50
Y6	3% (1)		79% (31)	18% (7)	39
Totals	2.3% 7	7.6% 23	80.7% 243	9.3% 28	301

Key Actions	Accountable	Responsible	Resources	Complete by	Monitoring
Whole Staff PLD Discovery Capability & Agentic Learning Design	Deputy Principal Unit Holders	Deputy Principal Unit Holders	Bek Galloway Teacher Only Day x 2 PLD budget	Term 1 Teacher Only Day 26 January 27 April TOD TBC	June: Bek Galloway led this PLD in term 1 2023. Opportunity for teams to discuss and plan how to implement Discovery. November: n/a
Discovery Continuum Visual Introduction	Deputy Principal	Hub teachers	Bek Galloway	Term 1 Teacher Only Day 26 January	June: Bek Galloway shared this with all staff. It sits in our Curriculum Handbook and is accessible to all staff in the Google Shared Drive. November: implemented across hubs by all teaching staff as relevant to year level teaching focus
Discovery Progressions Introduced	Deputy Principal Unit Holders	Deputy Principal Unit Holders	PLD Session Bek Galloway	Term 1 Teacher Only Day Term 1 Teacher Only Day Thursday 26 January	June: Bek Galloway shared this with all staff. It is accessible to all staff in the Google Shared Drive. November: Progressions used by teaching staff to support teaching focuses and establishing OTJs

Discovery OTJ progress moderation sessions	Team Leaders	Hub Teachers	Mahl tahl session	Term 1 Week 10	June: Completed at team meetings. November: n/a
Cross check progress OTJs	Team Leaders	Team Leaders	Team Leader Release	Term 2 Week 1	June: Team leaders cross checked OTJs. November: n/a
Discovery OTJ achievement moderation sessions	Hub Teachers	Hub Teachers	Discovery Capability	Week 2 Term 4	June: n/a November: Completed at team meetings - Led by team leaders
Cross check achievement OTJs	Team Leaders	Team Leaders	Team Leader Release	Week 4 term 4	June: n/a November: Completed at team meetings - Led by team leaders
PLD focus on: Comprehension Skills	Deputy Principal Unit Holder	Deputy Principal Unit Holder	Bek Galloway PLD session	End term 1	June: Term 2 Bek Galloway visited. Staff mahl tahl hui to revisit comprehension skills. Modeled sessions by Bek Galloway. Sessions videoed and accessible by staff for viewing. November: Bonnie Mills and Meg Everest hosted PLD sessions for staff on how to include comprehension strategies via visual imagery (clips) and song lyrics.
Observations & Feedback of Implementation of Discovery Capability and Agentive Learning Design	Hub Teachers	Hub Teachers	Bek Galloway (in school days) PLD budget Leadership Release	*Term 1 week 8 **Term 3 Week 2 *** Term: 4 week 5	June: Term 2 week 1 observations. Bonnie Mills carried out observations of hub teachers and provided feedback and established next steps for PLD focus. November: Observations and feedback carried out to support PGC focus

PLD The Code	Deputy Principal	Meg Everest	Liz Kane PLD session	29 March	<p>June: Meg Everest attended PLD for The Code Spelling Programme. Shared back to staff at Mahi tohi hui. Bonnie Mills shared The Code Google Site with staff that Meg and Bonnie designed to support the implementation of a systematic spelling approach across the school.</p> <p>November: Meg Everest carried out observations and provided feedback of The Code workshops being delivered across year levels in the middle and senior school.</p>
Set up The Code Spreadsheet in Etap	Deputy Principal Unit Holder	Deputy Principal Unit Holder	Etap	Term 1	<p>June: Meg Everest is working with Etap to create this and still investigating if this is the best approach for gathering our Code Data.</p> <p>November: School data is gathered on The Code Spreadsheet - Etap was not the most user friendly platform for this.</p>
The Code Targeted Teaching Group	Deputy Principal	Deputy Principal	Staffing 4 hours per week	Ongoing	<p>June: These groups are progressing and improving their reading and spelling skills.</p> <p>November: All data has been analysed for these groups and progress across the board is pleasing. OTJ information will find patterns and trends to identify 2024 support</p>
Structured Literacy Target Group	Deputy Principal	Deputy Principal	Staffing 4 hours per week	Ongoing	<p>June: These groups are progressing. 40% of parents have visited the sessions to see their child in action.</p>

						November: All data has been analysed for these groups and progress across the board is pleasing. OTJ information will find patterns and trends to identify 2024 support
In-Hub Structured Literacy Target Groups	Team Leaders	Hub Teachers	CRT/Leadership Release	Ongoing	June: Tracking and monitoring of progress is underway. Daily teaching and learning sessions are occurring. Team hui targets learners are discussed.	November: Tracking and monitoring of progress has been followed. Improved progress with students. 25% of in hub targets are accessing assessments or further support for neurodiverse learning e.g. dyslexia.
Hub analysis adapted to identify In-Hub Structured Literacy Targets & tracking checkpoints	Team Leaders	Team Leaders	CRT/Leadership Release	Week 1 Term 1	June: Hub analysis updated and in hub targets are identified and planned for.	November: Hub analysis updated and reviewed. Information and strategies will be shared for 2024.
In-Hub Structured Literacy Target checkpoint hui - data sharing sessions	Team Leaders	Team Leaders	Mahi Tohi	Termly	June: Data checkpoints are week 5 of each term. This data is shared at team and leadership hui.	November: Shared and discussed at team hui.
Data Over Time Track & Analyse Data for Cohort 1 (2021 targets) Cohort 2 (2022 targets)	Deputy Principal	Deputy Principal	Etap Data	Mid & End Year Data	June: tracking and analysis of these cohorts are underway <u>Tracking of Target Cohorts</u>	November: <u>Target Group Cohort Update</u>

Model Discovery Teaching Sessions	Deputy Principal Hub Teachers	Deputy Principal Hub Teachers	Leadership Release CRT release	As required	June: Ongoing - teachers are observing Bonnie Mills or across hubs and teams. November: Ongoing and part of PGC focus where applicable.
Set up Discovery Shared Drive	Deputy Principal	Deputy Principal	Bek Galloway visuals & Discovery Resources	February	June: Discovery Shared drive is established and used by hub teachers and support staff November: Set up completed.
Update Discovery Shared Drive	Deputy Principal	Deputy Principal	Bek Galloway visuals & Discovery Resources	Ongoing	June: The Discovery shared drive is continually updated with information and resources. Hub teachers are now contributing. Frankley School Structured Literacy Case Study has been published by Lifting Literacy Aotearoa. November: Resources are readily shared on this platform.
Create The Code Google Site	Deputy Principal Unit Holders	Deputy Principal Unit Holders	The Code Booklet DP release time	End term 1	June: The Code Google Site is available for staff designed by Bonnie Mills and Meg Everest to support the implementation of a systematic spelling approach across the school November: Accessed and used by staff across hubs.
Observations and Feedback of Discovery with Akoranga Integration	Middle & Senior Hub Teachers	Middle & Senior Hub Teachers	Deputy Principal Bek Galloway	Term 2	June: Bek Galloway and Bonnie Mills have carried out observations and provided individual feedback and next steps. Bek Galloway hosted a Zoom meeting for teaching teams to

						support the design and implementation of Akoranga themes and Discovery. November: Observations ongoing. Sharing of successes, challenges and strategies at team hui - shared understanding of best practice.
Conduct Lucid Cognitive Screening Tool Assessment for Neurodiverse Learners	SENCO Brendon Anderson	SENCO Brendon Anderson	Annual Subscription Staffing Release	Termly Release		June: Ongoing. Teachers identify who needs to be tested. Brendon Anderson conducts the screening and then teachers meet and discuss the results. If needed a SENCO hui with parents is held to develop an action plan for external support and referrals. November: Ongoing as above.
Curriculum Refresh - Use of Know, Understand, Do framework to reflect English Curriculum refresh	Deputy Principal	Deputy Principal	Curriculum refresh <u>website</u> -	Term 2 -ongoing		June: Mel Hagen hosted a Mahi Tahi hui to introduce the Know, Understand, Do framework. English Curriculum and Common Practice Model to be investigated by Discovery Unit holders then develop a plan for sharing with staff November: Roadmap planning underway for 2024 and the introduction of the Common Practice Model (CPM).
Introduce Robotics and Digital Technologies via Discovery Capability	Brendon Anderson Digital technology unit holder	Brendon Anderson Digital technology unit holder	Staffing Makey Makey Micro:bit 3D printer Team meetings	Week 4 and ongoing		June: Robotics and Makey makey kits are accessed by various learners across the senior hubs. November: As above.

Outcomes/What happened

Target Group Cohort Update
Whole School Overall Picture

Reading 2023 (end year)		
	V/B/B	AV/AB
Boys all	6%	44%
Girls all	4%	47%
All	5%	45%
NZ European	95%	90.5%
All	10%	90%

Well Below	Below	At	Above	Total
	5% (2)	93% (41)	2% (1)	44
	7% (3)	87% (39)	7% (3)	45
	9% (5)	75% (41)	15% (8)	55
	12% (8)	78% (52)	4% (3)	67
	10% (5)	76% (38)	12% (6)	50
		82% (31)	16% (6)	38
	7.7% (23)	80.9% (242)	9% (27)	299

Reasons for Variance(why did it happen?)

Systematic approach to teaching target learners - need to consolidate and revisit key skills to ensure foundations skills are formed

SENCO & Whānau hui with hub teachers to access additional support for assessment for Dyslexia via SPELD, or Paediatrician for Cognitive assessments

Structured Literacy whole school approach has supported the foundation skills in our junior literacy programmes. Showing strength in ability to accurately decode and understand The Code before becoming an independent learner

Introduction to the Discovery Carts to support teaching comprehension skills. Observations and student voice gathered to monitor implementation and design PLD focus

During Middle and Senior Team hui discussions held centered on successes and strategies for implementing the Discovery Comprehension tasks. Sharing best practices and successes is part of our hui

PLD by discovery unit holders held to share how to implement visual imagery and song lyrics to support comprehension skills development

Children identified with Dyslexic traits have been screened and whānau hui held for a plan for accessing support. Best practice teaching strategies shared across hubs and teams during team hui

Children identified with learning challenges accessing the Curriculum have been monitored and tracked via data and hub analysis. SENCO/Whānau & hub teacher hui have been held to develop a plan for accessing support - eg. ATLB, MOE, Paediatrician for cognitive assessment. Assistive technology

Evaluation(Where to next?)

Celebrate the achievement success

Induction for new staff members in our Discovery and SL approach

Establish Target group for 2024 working with Bonnie Mills

Establish in Hub Target group to continue to monitor termly intervals (hub analysis)

Work with whānau to share individual progress

SENCO support for ākonga who need referrals for Dyslexia screening or ADHD assessments to support learning progress

Work with NE team to share Discovery Parent Hui on how we teach Literacy (Discovery focus SL) Term 1 date

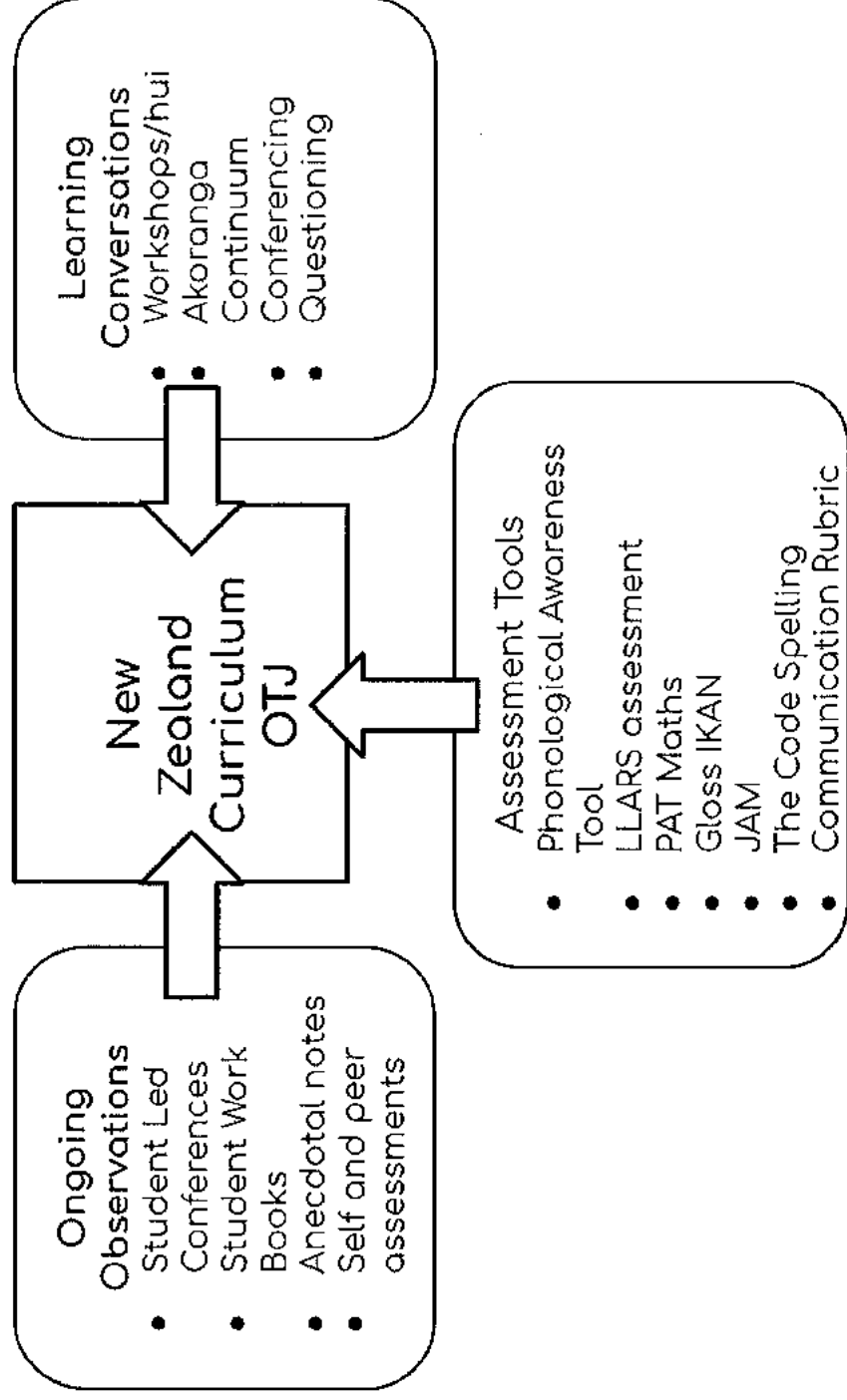
	<p>and tools have been introduced to support learners experiencing barriers to literacy</p> <p>Whole staff PLD session in assistive technology tools led by unit holders has supported dyslexic and dysgraphia learners</p> <p>Observations and feedback on teaching and learning linked to SL is ongoing</p> <p>Whānau hui to share SL approach to support literacy skills - took place in term 3 week 1. A how to help at home Google site is available to parent</p>	
<p>Planning for 2024</p>	<p>Continue to implement Discovery Capability with a focus on SL best practice and resourcing as well as the development of Comprehension Skills when involved in guided reading and shared reading opportunities</p> <p>Continue to update the Discovery Shared Drive as a resources sharing platform.</p> <p>Purchase relevant and quality resources to support our SL and comprehension skills development</p> <p>Continue to support the 10% of ākonga who find literacy learning a challenge</p> <ul style="list-style-type: none"> - Continue with systematic and explicit teaching. These tamariki will progress at a slower rate as they need to process and consolidate <p>Work with Digi Tech unit holders to share apps, programmes and Assistive Technology to assist our struggling learners</p> <p>Continue to share best practices for SL and Discovery at team hui</p>	<p>Unit holder team to continue to support the embedding of Discovery Capability by modeling, observing and driving discussions. Share professional readings, purchase resources to continue to support Discovery Capability</p>



Term 4 2023

**December Reporting NZ
Curriculum Expectations (OTJ)**

Overall Teacher Judgements (OTJ) for Reading Writing & Mathematics in NZ Curriculum





Overall Picture of School Data

	Well Below & Below	At or Above
Reading	10% (30)	90% (269)
Writing	15% (45)	85% (254)
Mathematics	14% (41)	86% (258)

Reading Achievement ~ OTJ

Reading 2023 (end year)		
	WB/B	At/AB
Boys all (149)	13% 19	87% 130
Girls all (150)	7% 11	93% 139
Māori (48)	8% 4	92% 44
NZ European (196)	9.5% 19	90.5% 177
All (299)	10% (30)	90% (269)

Reading Achievement ~ OTJ

521280	Well Below	Below	At	Above	Total
Y0					0
Y1		5% (2)	93% (41)	2% (1)	44
Y2		7% (3)	87% (39)	7% (3)	45
Y3	2% (1)	9% (5)	75% (41)	15% (8)	55
Y4	6% (4)	12% (8)	78% (52)	4% (3)	67
Y5	2% (1)	10% (5)	76% (38)	12% (6)	50
Y6	3% (1)		82% (31)	16% (6)	38
Totals	2.3% 7	7.7% 23	80.9% 242	9% 27	299

Reading Achievement ~ OTJ - Below & Well Below

The tamariki not meeting the curriculum expectation for Reading have been identified as well as key actions moving forward:

- Further assessments via LUCID screening(phonological processing, working memory, and either visual-verbal integration memory, phonic decoding skills)
- In hub Structured Literacy programme
- Whānau hui and further referrals to either a: paediatrician, Resource Teacher of Learning and Behaviour and SPELD
- Attendance monitoring
- In hub Teacher aide support
- Continue to monitor and support those children working below or well below
- Akoranga with Mr Anderson and project based learning
- Gain feedback from staff via mahi tahi & hub analysis about how the programme extends those working at or above the New Zealand Curriculum

Writing Achievement ~ OTJ

Writing 2023 (end year)		
	WB/B	At/AB
Boys all (149)	21% (31)	79% (118)
Girls all (150)	9% (14)	91% (136)
Māori (48)	21% (10)	79% (31)
NZ European (196)	13% (26)	87% (170)
All (299)	15% (45)	85% (254)

Writing Achievement ~ OTJ

	Well Below	Below	At	Above	Total
521280					
Y0					0
Y1		7% (3)	93% (41)		44
Y2			91% (41)	9% (4)	45
Y3	2% (1)	24% (13)	71% (39)	4% (2)	55
Y4	9% (6)	15% (10)	75% (50)	1% (1)	67
Y5		18% (9)	78% (39)	4% (2)	50
Y6	3% (1)	5% (2)	87% (33)	5% (2)	38
Totals	2.7% 8	12.4% 37	81.3% 243	3.7% 11	299

Writing Achievement ~ OTJ - Below & Well Below

The tamariki not meeting the curriculum expectation for Writing have been identified as well as key actions moving forward:

- Further assessments via LUCID screening(phonological processing, working memory, and either visual-verbal integration memory, phonic decoding skills)
- In hub Structured Literacy programme
- Whānau hui and further referrals to either a: paediatrician, Resource Teacher of Learning and Behaviour and SPELD
- Attendance monitoring
- In hub Teacher aide support
- Strengthen writing moderation
- Continue to monitor and support those children working below or well below
- Akoranga with Mr Anderson and project based learning
- Gain feedback from staff via mahi tahi & hub analysis about how the programme extends those working at or above the New Zealand Curriculum-

Mathematics Achievement ~ OTJ Overview

Mathematics 2023 (end year)		
	WB/B	At/AB
Boys all (149)	10% (15)	90% (134)
Girls all (150)	17% (26)	83% (124)
Māori (48)	15% (7)	85% (41)
NZ European (196)	12% (23)	88% (173)
All (299)	14% (41)	86% (258)

Maths Achievement ~ OTJ Year Levels

	Well Below	Below	At	Above	Total
521280					
Y0					0
Y1		2% (1)	95% (42)	2% (1)	44
Y2			96% (43)	4% (2)	45
Y3		9% (5)	82% (45)	9% (5)	55
Y4	6% (4)	22% (15)	61% (41)	10% (7)	67
Y5	2% (1)	20% (10)	64% (32)	14% (7)	50
Y6	3% (1)	11% (4)	71% (27)	16% (6)	38
Totals	2% 6	11.7% 35	76.9% 230	9.4% 28	299

Mathematic Achievement ~ OTJ - Below & Well Below

The tamariki not meeting the curriculum expectation for Mathematics have been identified as well as key actions moving forward:

- Track Year 3-6 PAT shifts against standardised testing
- Professional Development for teachings staff in Rich Tasks, Number Sense and Problem Solving
- Small target group intervention on at hub level
- 2024 Investigation(Math) target in the annual plan
- Attendance monitoring
- Curriculum refresh for Mathematics
- Follow up on referrals to outside agencies
- Continue to monitor and support those children working below or well below
- Akoranga with Mr Anderson and project based learning
- Gain feedback from staff via mahi tahi & hub analysis about how the programme extends those working at or above the New Zealand Curriculum

Evaluation of school student's progress and achievement

Linked below is 2023 school wide data for Reading, Writing and Mathematics. We have been tracking the Math Progressive Achievement Test data for the last three years.

[2023 Frankley School Achievement](#)

[Frankley School Math Data](#)

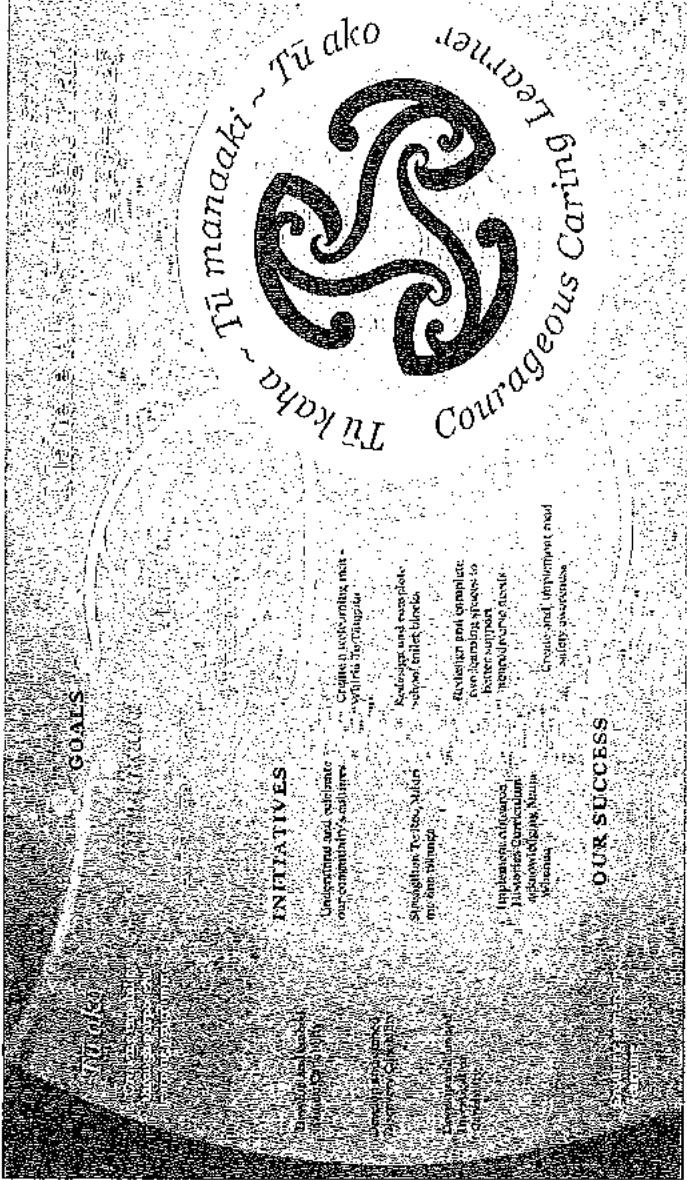
How we have given effect to the Te Tiriti o Waitangi at our kura(school)

We have consulted 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. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Frankley School is giving effect to te Tiriti o Waitangi 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.

Frankley School has a strategic goal: Living Te Tiriti o Waitangi. The initiatives that support this goal are strengthening Te Reo Māori; me ōna tikanga and implementing Aotearoa histories curriculum acknowledging mana whenua.



The carving of our Waharoa, Pou and Pare in consultation with our local Iwi are supporting our tamariki and community to 'touch the Pou and tell the stories'. The guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori is a priority. Our school production Ngā Tipurangi o Kahikatea helped share our story with our wider community.

Our staff and Board have unpacked unconscious bias, racism and spent time at our Noho Marae to support our understanding of trauma and the impact of the loss of Te Reo Māori me ōna tikanga. This has supported our teachers 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 (NELP Priority 6).

Frankley 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 (NELP Objective 5). Our school tikanga and termly whakataua, daily waiata and karakia set an expectation for our community. In 2024 our staff are enrolled in Te Ahu o Te Reo Māri to support our learning of Te Reo Māori. This has been offered to our community members as well.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. Our strategic initiative: Understand and celebrate our community's cultures supports this kaupapa. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

We have a kaiako (teacher) that holds a permanent management unit to support our growth in mātauranga Māori and we are committed to our involvement in a sustainable Māori Achievement Collaborative model as we have graduated from the kaupapa. We will support this kaiako to apply for a Cultural Leadership allowance in 2024 as part of the Primary Teachers Collective Agreement.

Frankley School has developed a ten year plan:

This has a focus on Mātauranga Māori and Te Reo Māori me ōna tikanga. As part of this mahi (work) we rewrote our Guiding Principle; removing the word 'agentic', replacing it with 'collaborative'. Damon Ritai from the Māori

Contestable Funding

Regional Response Fund

Frankley School applied to the Regional Response Fund for the sum of \$3,600 plus gst .This fund was used successfully to increase presence and attendance via highly engaging activities based on the tamariki strengths and interests. The fund was used to employ a skateboarding tutor.