

FRUITVALE ROAD SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1281

Principal: Donal McLean

School Address: 9 Croydon Road, New Lynn, Auckland 0600

School Postal Address: 9 Croydon Road, New Lynn, Auckland 0600

School Phone: 09 827 2752

School Email: principal@fruitvale.school.nz

Accountant / Service Provider:

Canterbury Educations Services Society Limited

FRUITVALE ROAD SCHOOL

Annual Report - For the year ended 31 December 2022

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Fruitvale Road School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Poata Eruera	Presiding Member	Elected	Aug 2025
Donal McLEan	Principal ex Officio	Appointed	Current
Denise Hall	Parent Representative	Elected	Aug 2025
Tracey Ogden Cork	Parent Representative	Elected	Aug 2025
Tane TeWake	Parent Representative	Elected	Aug 2025
William Brown	Parent Representative	Elected	Aug 2025
Janelle Callaghan	Staff Representative	Elected	Aug 2025
Nicollette Woolford	Parent Representative	Elected	Sep 2022
Rebecca Bennet	Parent Representative	Elected	Sep 2022

Fruitvale Road School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Poata Eruera

Full Name of Presiding Member

Donal McLean

Full Name of Principal

DocuSigned by:

Poata Eruera

846555D749EB4AF

Signature of Presiding Member

DocuSigned by:

Donal McLean

319EC5C51B4E402

Signature of Principal

30 May 2023

Date:

30 May 2023

Date:

Fruitvale Road School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,269,357	2,983,545	3,092,435
Locally Raised Funds	3	69,896	94,800	81,443
Use of Proprietor's Land and Buildings		-	-	-
Interest Income		5,087	1,000	1,379
Gain on Sale of Property, Plant and Equipment		-	-	-
Hostel		-	-	-
Other Revenue		-	-	-
Total Revenue		3,344,340	3,079,345	3,175,257
Expenses				
Locally Raised Funds	3	43,281	51,880	43,413
Hostel		-	-	-
Learning Resources	4	2,288,059	1,995,623	2,106,174
Administration	5	192,760	183,934	177,739
Finance		3,201	3,400	2,721
Property	6	857,705	864,960	799,677
Other Expenses		-	-	-
Loss on Disposal of Property, Plant and Equipment		53	-	417
		3,385,059	3,099,797	3,130,141
Net Surplus / (Deficit) for the year		(40,719)	(20,452)	45,116
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(40,719)	(20,452)	45,116

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

Fruitvale Road School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		907,257	907,257	862,141
Total comprehensive revenue and expense for the year		(40,719)	(20,452)	45,116
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		14,100	-	-
Equity at 31 December		880,638	886,805	907,257
Accumulated comprehensive revenue and expense		880,638	886,805	907,257
Equity at 31 December		880,638	886,805	907,257

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.

Fruitvale Road School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	476,530	517,125	357,325
Accounts Receivable	8	144,332	159,649	159,649
GST Receivable		7,940	10,650	10,650
Prepayments		2,683	4,991	4,991
Inventories	9	1,778	1,880	1,880
Investments	10	100,000	-	150,252
Funds Receivable for Capital Works Projects	17	-	31,679	31,678
		733,263	725,974	716,425
Current Liabilities				
Accounts Payable	12	211,297	183,614	183,614
Borrowings	13	5,317	5,317	5,317
Revenue Received in Advance	14	5,315	5,068	5,068
Provision for Cyclical Maintenance	15	9,167	37,848	37,848
Finance Lease Liability	16	11,979	8,814	8,814
Funds held for Capital Works Projects	17	35,683	6,044	6,044
Funds held on behalf of RTLits Cluster	18	52,638	47,010	47,010
		331,396	293,715	293,715
Working Capital Surplus/(Deficit)		401,867	432,259	422,710
Non-current Assets				
Property, Plant and Equipment	11	530,105	499,822	539,822
Capital Work in Progress		-	10,000	-
		530,105	509,822	539,822
Non-current Liabilities				
Borrowings	13	10,634	15,952	15,952
Provision for Cyclical Maintenance	15	15,478	16,666	16,666
Finance Lease Liability	16	25,222	22,658	22,658
		51,334	55,276	55,276
Net Assets		880,638	886,805	907,257
Equity		880,638	886,805	907,257

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

Fruitvale Road School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		843,341	685,770	682,950
Locally Raised Funds		70,143	120,736	107,379
Goods and Services Tax (net)		2,710	(11,255)	(11,255)
Payments to Employees		(516,702)	(307,016)	(390,364)
Payments to Suppliers		(314,512)	(434,260)	(312,514)
Interest Paid		(3,201)	(3,400)	(2,721)
Interest Received		4,810	1,536	1,915
Net cash from/(to) Operating Activities		86,589	52,111	75,390
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(81,728)	(75,000)	(86,252)
Proceeds from Sale of Investments		50,252	202,790	52,538
Net cash from/(to) Investing Activities		(31,476)	127,790	(33,714)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,100	-	-
Finance Lease Payments		(11,636)	(10,677)	9,323
Repayment of Loans		(5,318)	(5,317)	(5,317)
Funds Administered on Behalf of Third Parties		66,946	(80,703)	(80,703)
Net cash from/(to) Financing Activities		64,092	(96,697)	(76,697)
Net increase/(decrease) in cash and cash equivalents		119,205	83,204	(35,021)
Cash and cash equivalents at the beginning of the year	7	357,325	433,921	392,346
Cash and cash equivalents at the end of the year	7	476,530	517,125	357,325

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

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

Fruitvale Road School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 16. Future operating lease commitments are disclosed in note 22b.

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) 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.

e) 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.

f) 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.

g) 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.

h) 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 not trivial.

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	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from students for camp 2023 where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

m) Funds held for Capital works

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

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

n) 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RT Lit programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

o) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over 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.

p) 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.

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

q) 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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	789,999	666,572	705,349
Teachers' Salaries Grants	1,746,946	1,630,473	1,704,749
Use of Land and Buildings Grants	712,083	662,500	660,520
Other Government Grants	20,329	24,000	21,817
	<u>3,269,357</u>	<u>2,983,545</u>	<u>3,092,435</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,800.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	5,458	30,000	3,439
Fees for Extra Curricular Activities	2,499	13,300	5,483
Trading	18,561	21,000	15,171
Fundraising & Community Grants	43,378	30,500	57,350
	<u>69,896</u>	<u>94,800</u>	<u>81,443</u>
Expenses			
Extra Curricular Activities Costs	23,295	26,880	17,560
Trading	9,900	10,500	9,560
Fundraising and Community Grant Costs	10,086	14,500	16,293
	<u>43,281</u>	<u>51,880</u>	<u>43,413</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>26,615</u>	<u>42,920</u>	<u>38,030</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	51,168	69,900	59,916
Equipment Repairs	1,586	500	2,164
Library Resources	3,247	5,750	738
Employee Benefits - Salaries	2,105,087	1,793,473	1,925,348
Staff Development	10,808	16,000	8,845
Staff Development - Overseas Travel	3,225	5,000	-
Depreciation	112,938	105,000	109,163
	<u>2,288,059</u>	<u>1,995,623</u>	<u>2,106,174</u>

During the year ended 31 December 2022 the Principal travelled to Brisbane at a cost of \$3,225 for the purpose of attending the Trauma Conference for professional learning for the school. The travel was funded from the school operational funding.

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,430	7,500	7,505
Board Fees	2,855	3,000	3,095
Board Expenses	11,098	9,600	10,066
Communication	7,283	9,700	9,970
Consumables	9,142	12,450	5,542
Other	23,374	30,000	22,947
Employee Benefits - Salaries	113,184	91,000	100,241
Insurance	5,274	7,500	5,149
Service Providers, Contractors and Consultancy	13,120	13,184	13,224
	<u>192,760</u>	<u>183,934</u>	<u>177,739</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	45,597	51,800	34,078
Cyclical Maintenance Provision	(15,956)	40,000	(10,353)
Grounds	15,292	13,500	6,881
Heat, Light and Water	21,503	22,000	19,863
Rates	-	160	191
Repairs and Maintenance	13,079	11,500	8,656
Use of Land and Buildings	712,083	662,500	660,520
Security	10,712	3,500	3,333
Employee Benefits - Salaries	55,395	60,000	76,508
	<u>857,705</u>	<u>864,960</u>	<u>799,677</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	476,530	366,873	357,325
Short-term Bank Deposits	-	150,252	-
Cash and cash equivalents for Statement of Cash Flows	<u>476,530</u>	<u>517,125</u>	<u>357,325</u>

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

Of the \$476,530 Cash and Cash Equivalents, \$35,683 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 2023 on Crown owned school buildings.

Of the \$476,530 Cash and Cash Equivalents, \$52,638 is held by the Group on behalf of the RT Lit Service. See note 18 for details of how the funding received for the service has been spent in the year.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Interest Receivable	569	292	292
Teacher Salaries Grant Receivable	143,763	159,357	159,357
	<u>144,332</u>	<u>159,649</u>	<u>159,649</u>
Receivables from Exchange Transactions	569	292	292
Receivables from Non-Exchange Transactions	143,763	159,357	159,357
	<u>144,332</u>	<u>159,649</u>	<u>159,649</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,778	1,880	1,880
	<u>1,778</u>	<u>1,880</u>	<u>1,880</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	-	150,252
Total Investments	<u>100,000</u>	<u>-</u>	<u>150,252</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	103,427	-	-	-	(5,038)	98,390
Furniture and Equipment	315,744	53,171	-	-	(58,191)	310,724
Information and Communication Technology	65,461	21,099	-	-	(32,950)	53,610
Leased Assets	30,436	17,364	-	-	(12,217)	35,584
Library Resources	24,754	11,639	(53)	-	(4,542)	31,797
Balance at 31 December 2022	<u>539,822</u>	<u>103,273</u>	<u>(53)</u>	<u>-</u>	<u>(112,938)</u>	<u>530,105</u>

The net carrying value of furniture and equipment held under a finance lease is \$35,584 (2021: \$30,436)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	201,501	(103,111)	98,390	201,501	(98,074)	103,427
Furniture and Equipment	632,869	(322,145)	310,724	689,149	(373,405)	315,744
Information and Communication T	271,594	(217,984)	53,610	335,727	(270,266)	65,461
Motor Vehicles	44,137	(44,137)	-	44,137	(44,137)	-
Leased Assets	54,184	(18,600)	35,584	48,075	(17,639)	30,436
Library Resources	110,070	(78,273)	31,797	98,644	(73,890)	24,754
Balance at 31 December	1,314,355	(784,250)	530,105	1,417,233	(877,411)	539,822

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	3,986	8,146	8,146
Accruals	7,430	7,205	7,205
Banking Staffing Overuse	44,191	6,997	6,997
Employee Entitlements - Salaries	143,763	159,357	159,357
Employee Entitlements - Leave Accrual	11,927	1,909	1,909
	<u>211,297</u>	<u>183,614</u>	<u>183,614</u>
Payables for Exchange Transactions	211,297	183,614	183,614
	<u>211,297</u>	<u>183,614</u>	<u>183,614</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Loans due in one year	5,317	5,317	5,317
Loans due after one year	10,634	15,952	15,952
	<u>15,951</u>	<u>21,269</u>	<u>21,269</u>

The school has borrowings at 31 December 2022 of \$15,951 (31 December 2021 \$21,269). This loan is from the EECA for the purpose of LED Lighting. The loan is unsecured, interest is 0.00% per annum and the loan is payable with interest in equal instalments of \$1,329.

14. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	5,315	5,068	5,068
	5,315	5,068	5,068
	5,315	5,068	5,068

15. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	54,514	54,514	78,780
Increase to the Provision During the Year	(15,956)	40,000	(10,353)
Use of the Provision During the Year	(13,913)	-	(13,913)
Provision at the End of the Year	24,645	94,514	54,514
Cyclical Maintenance - Current	9,167	37,848	37,848
Cyclical Maintenance - Non current	15,478	16,666	16,666
	24,645	54,514	54,514
	24,645	54,514	54,514

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

16. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,812	11,259	11,259
Later than One Year and no Later than Five Years	27,719	26,254	26,254
Future Finance Charges	(5,330)	(6,041)	(6,041)
	37,201	31,472	31,472
Represented by			
Finance lease liability - Current	11,979	8,814	8,814
Finance lease liability - Non current	25,222	22,658	22,658
	37,201	31,472	31,472
	37,201	31,472	31,472

17. 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.

	Opening Balances	To correct coding	Rec/Refunds from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$	\$
Flooring Replacement	(3,330)	7,911	(6,875)	-	2,294	-
Blocks 1,2,7 Refurbishment	2,191	(41,579)	50,698	(18,049)	6,738	-
Covered Outdoor Learning	3,853	-	(3,722)	-	(131)	-
Block 2 LSC Office	(1,604)	-	74,250	(36,963)	-	35,683
Shade Structure	(13,113)	18,435	(5,322)	-	-	-
Stage Project	(13,631)	13,631	-	-	-	-
Totals	(25,634)	(1,602)	109,029	(55,012)	8,901	35,683

Represented by:

Funds Held on Behalf of the Ministry of Education	35,683
Funds Receivable from the Ministry of Education	-

	Opening Balances	To correct coding	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$	\$
Flooring Replacement	48,668	-	-	(51,998)	-	(3,330)
Blocks 1,2,7 Refurbishment	2,529	-	476,271	(476,609)	-	2,191
Covered Outdoor Learning	14,136	-	-	(10,283)	-	3,853
Block 2 LSC Office	-	-	-	(1,604)	-	(1,604)
Shade Structure	-	-	64,832	(77,945)	-	(13,113)
Stage Project	-	-	-	(13,631)	-	(13,631)
Totals	65,333	-	541,103	(632,070)	-	(25,634)

Represented by:

Funds Held on Behalf of the Ministry of Education	6,044
Funds Receivable from the Ministry of Education	31,678

18. Funds for RTLit Services

Fruitvale Road School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	47,010	47,010	36,745
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	207,139	-	204,564
Total funds received	207,139	-	204,564
Funds Spent on Behalf of the Cluster	201,511	-	194,299
Funds remaining	5,628	-	10,265
Funds Held at Year End	52,638	47,010	47,010

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,855	3,095
<i>Leadership Team</i> Remuneration Full-time equivalent members	344,123 3	374,076 3
Total key management personnel remuneration	346,978	377,171

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance committee and Property committee that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	1.00
110 - 120	1.00	0.00
	<u>3.00</u>	<u>1.00</u>

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

22. Commitments**(a) Capital Commitments**

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

(a) \$74,250 contract to have Block 2 LSC Office upgraded as an agent for the Ministry of Education. This project is fully funded by the Ministry and \$74,250 has been received of which \$35,567 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2021: \$0).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	476,530	517,125	357,325
Receivables	144,332	159,649	159,649
Investments - Term Deposits	100,000	-	150,252
Total Financial assets measured at amortised cost	<u>720,862</u>	<u>676,774</u>	<u>667,226</u>

Financial liabilities measured at amortised cost

Payables	211,297	183,614	183,614
Borrowings - Loans	15,951	21,269	21,269
Finance Leases	37,201	31,472	31,472
Total Financial Liabilities Measured at Amortised Cost	<u>264,449</u>	<u>236,355</u>	<u>236,355</u>

24. Events After Balance Date

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

25. Comparatives

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

**RSM Hayes Audit**

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Newmarket, Auckland 1023

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Independent Auditor's Report

To the readers of Fruitvale Road School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Fruitvale Road School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, 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 3 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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



Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements and kiwisport report, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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

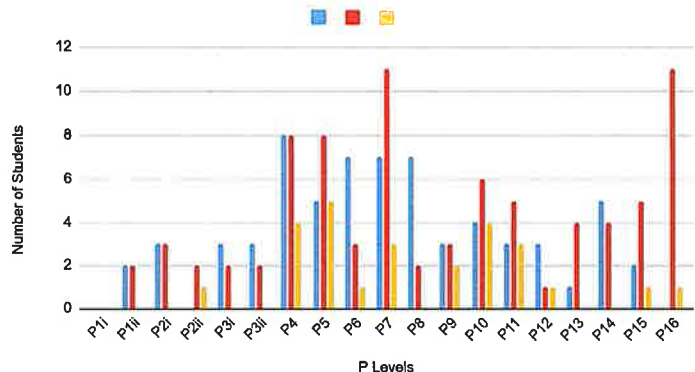
A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

ANALYSIS OF VARIANCE - LITERACY 2023 with a Communication focus

Strategic Goal	<ul style="list-style-type: none"> ● Grow and develop our staff knowledge of curriculum/s and pedagogical expertise ● Grow and develop our staff's cultural knowledge and understanding ● Every student will have an identified personalised communication tool ● Every student will have opportunities to share their thoughts, ideas, and opinions across the day with a range of people in a range of settings ● Develop and use an authentically personalised learning plan for all students 																																																																													
Overview	<p>Our aim is to raise the level of progress and achievement for all students in reading and writing with a specific focus on the target groups including communication for 2023.</p> <p>Looking at our literacy data for the last three years we have noticed that there are some levels in our PIVATS assessment where students are making little or no progress. This may have been impacted by the disruptions caused by Covid-19 and lack of continuity and consistency in programmes. It is an area of concern and we have chosen this as our focus for the next 3 years.</p> <p>The New Zealand Curriculum separates the Literacy Curriculum into two strands - Listening, reading and viewing, and Speaking, writing and presenting. We collect PIVATS data on listening, reading, speaking and writing. We often focus on listening and speaking through communication and our communication goals. We have chosen to focus on communication for 2023 as this underpins reading and writing and without clear communication tools and understanding it is difficult to teach and assess reading and writing for our target areas.</p> <p>Maori and Pasifika students are also an area of focus for literacy.</p> <p>At the start of 2023 our speech language therapists ran a training on communication with a focus on three strategies; Interpret, Model, Include. These were modelled and taught for all staff in this training to set a baseline for our strategic goal of every student having a personalised communication tool.</p>																																																																													
Data and Data Analysis by Target Group	<p>Communication Speaking P Levels 2022</p> <table border="1"> <caption>Communication Speaking P Levels 2022 Data</caption> <thead> <tr> <th>P Level</th> <th>Minus</th> <th>No Change</th> <th>Plus</th> </tr> </thead> <tbody> <tr><td>P1ii</td><td>0</td><td>1</td><td>0</td></tr> <tr><td>P2i</td><td>0</td><td>4</td><td>0</td></tr> <tr><td>P2ii</td><td>0</td><td>4</td><td>0</td></tr> <tr><td>P3i</td><td>0</td><td>2</td><td>0</td></tr> <tr><td>P3ii</td><td>0</td><td>7</td><td>0</td></tr> <tr><td>P4</td><td>0</td><td>25</td><td>0</td></tr> <tr><td>P5</td><td>0</td><td>8</td><td>0</td></tr> <tr><td>P6</td><td>0</td><td>13</td><td>0</td></tr> <tr><td>P7</td><td>0</td><td>8</td><td>0</td></tr> <tr><td>P8</td><td>0</td><td>9</td><td>0</td></tr> <tr><td>P9</td><td>0</td><td>3</td><td>0</td></tr> <tr><td>P10</td><td>0</td><td>2</td><td>0</td></tr> <tr><td>P11</td><td>0</td><td>5</td><td>0</td></tr> <tr><td>P12</td><td>0</td><td>4</td><td>0</td></tr> <tr><td>P13</td><td>0</td><td>1</td><td>0</td></tr> <tr><td>P14</td><td>0</td><td>6</td><td>0</td></tr> <tr><td>P15</td><td>0</td><td>1</td><td>0</td></tr> <tr><td>P16</td><td>0</td><td>11</td><td>6</td></tr> </tbody> </table>	P Level	Minus	No Change	Plus	P1ii	0	1	0	P2i	0	4	0	P2ii	0	4	0	P3i	0	2	0	P3ii	0	7	0	P4	0	25	0	P5	0	8	0	P6	0	13	0	P7	0	8	0	P8	0	9	0	P9	0	3	0	P10	0	2	0	P11	0	5	0	P12	0	4	0	P13	0	1	0	P14	0	6	0	P15	0	1	0	P16	0	11	6	<p>Communication Target Group 1: P4 - P8</p> <p>PIVATS data is collected school wide during Term 3 of each academic year.</p> <p>Speaking: In 2022 112/189 (59%) students were working between P4-8 in Speaking PIVATS. Within this group 34/112 (30%) made an increase in P-Level, 63/112 (57%) made no progress and 15/112 (13%) have regressed.</p> <p>Listening: In 2022 79/174 (45%) students were working between P4-8 in Listening PIVATS. This was our most populated group of students. Within this group 34/79 (43%) made an increase in P-Level, 32/79 (41%) made no progress and 13/79 (16%) have regressed.</p> <p>P4-8 is our most populated group of students. We have chosen this as a target group due to the percentage of students making progress within this group.</p>
P Level	Minus	No Change	Plus																																																																											
P1ii	0	1	0																																																																											
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Communication Listening P Levels 2022



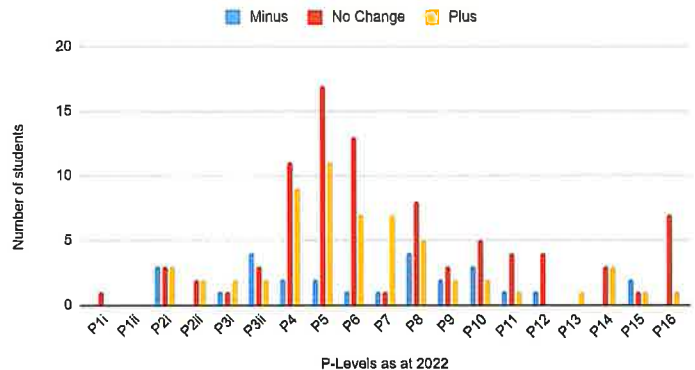
Communication Target Group 2: P1 - P3

Speaking: In 2022 24/189 (13%) students were working between P1-3 in Speaking PIVATS. Within this group 4/24 (17%) progressed, 18/24 (75%) made no progress and 2/24 (8%) regressed.

Listening: In 2022 23/174 (13%) students were working between P1-3 in Listening PIVATS. Within this group 1/23 (4%) progressed, 11/23 (48%) made no progress and 11/23 (48%) regressed.

We have chosen this group as a target group to help support teachers around what communication looks like at this level of the curriculum and strategies for teaching and learning at this level.

Reading progress in P levels



Reading Target Group 1: P4-8

In 2022 103/198 (52%) students were working between P4-8 in Reading PIVATS. This was our most populated group of students. Within this group 35/103 (34%) made an increase in P-Level, 62/103 (60%) made no progress and 6/103 (6%) have regressed.

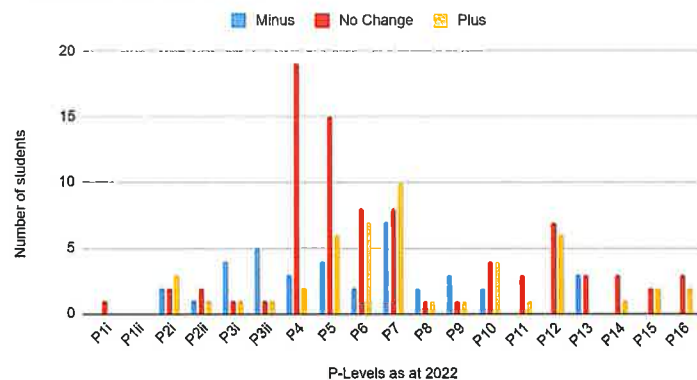
P4-8 is our most populated group of students. We have chosen this as a target group due to the percentage of students making progress within this group.

Reading Target Group 2: P1 - P3

In 2022 31/198 (16%) students were working between P1-3 in Reading PIVATS. Within this group 9/31 (29%) progressed, 14/31 (45%) made no progress and 8/31 (26%) regressed.

We have chosen this group as a target group to help support teachers around what reading looks like at this level of the curriculum and strategies for teaching and learning at this level.

Writing progress in P-Levels



Writing Target Group 1: P4-8

In 2022 91/169 (54%) students were working between P4-8 in Reading PIVATS. This was our most populated group of students. Within this group 25/91 (27%) made an increase in P-Level, 50/91 (55%) made no progress and 16/91 (18%) have regressed.

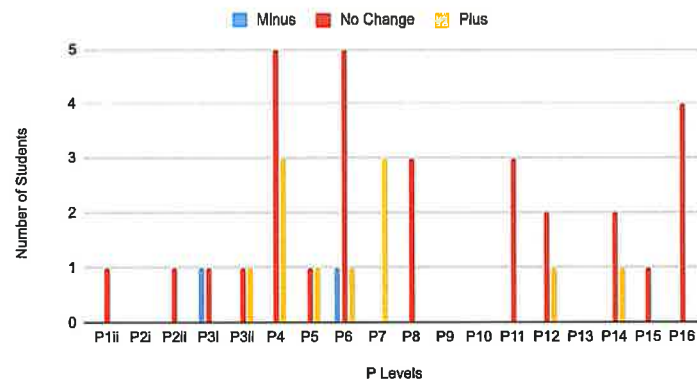
P4-8 is our most populated group of students. We have chosen this as a target group due to the percentage of students making progress within this group.

Writing Target Group 2: P1 - P3

In 2022 28/169 (17%) students were working between P1-3 in Reading PIVATS. Within this group 6/28 (21%) progressed, 10/28 (36%) made no progress and 12/28 (43%) regressed.

We have chosen this group as a target group to help support teachers around what writing looks like at this level of the curriculum and strategies for teaching and learning at this level.

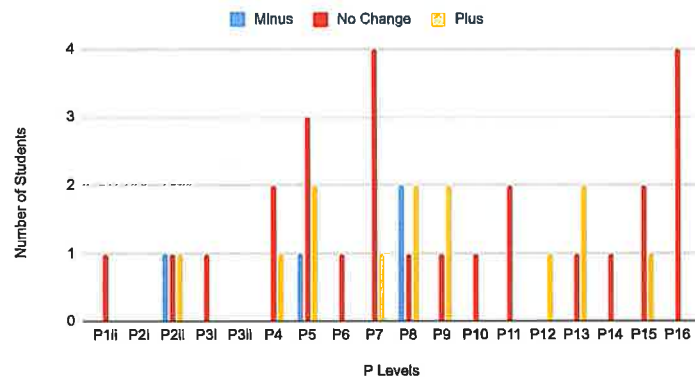
Communication Speaking P Levels 2022 Maori Students



Target Group 2: Maori Student Achievement Data

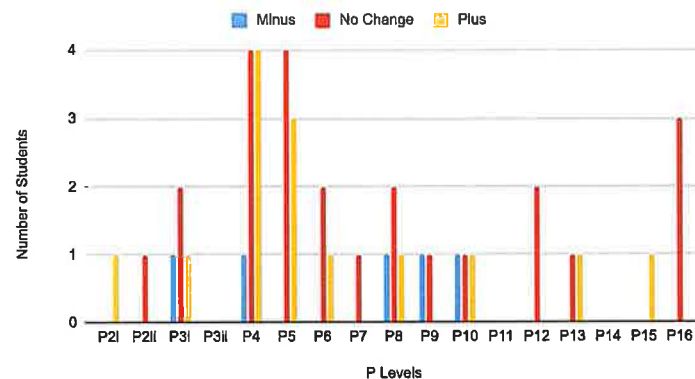
In 2022 in speaking 11/43 (26%) of our Maori students made an increase in P-Level, 30/43 (70%) made no progress and 2/43 (4%) have regressed.

Communication Listening P Levels 2022 Maori Students



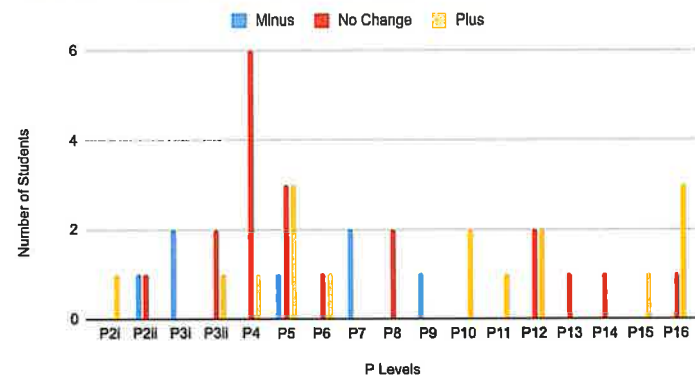
In 2022 in listening 13/43 (30%) of our Maori students made an increase in P-Level, 26/43 (60%) made no progress and 4/43 (10%) have regressed.

Reading P Levels 2022 Maori Students



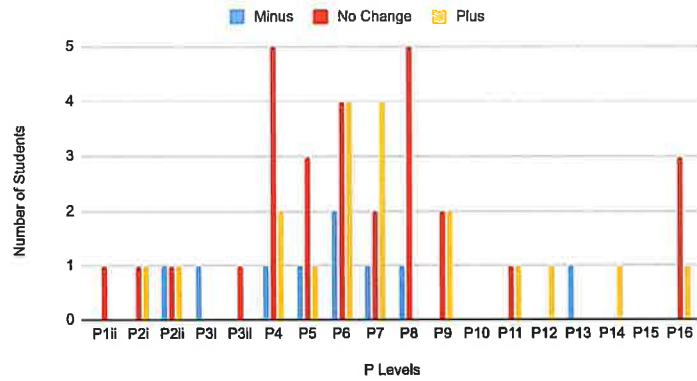
In 2022 in reading 14/43 (32%) of our Maori students made an increase in P-Level, 24/43 (56%) made no progress and 5/43 (12%) have regressed.

Writing P Levels 2022 Maori Students

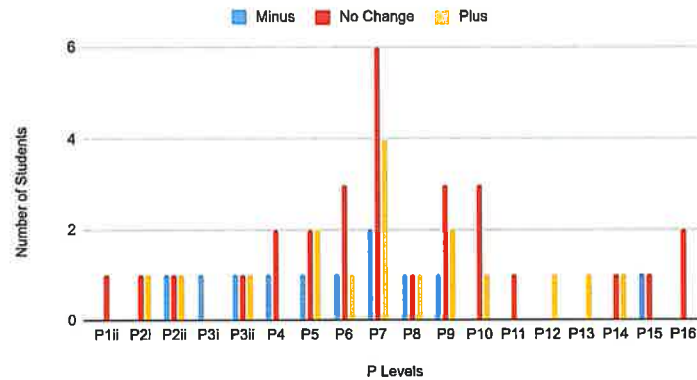


In 2022 in writing 16/43 (37%) of our Maori students made an increase in P-Level, 20/43 (47%) made no progress and 7/43 (16%) have regressed.

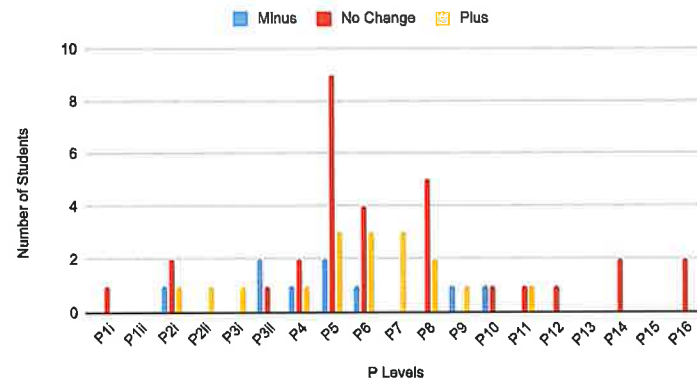
Communication Speaking P Levels 2022 Pasifika students



Communication Listening P Levels 2022 Pasifika Students



Reading P Levels 2022 Pasifika Students



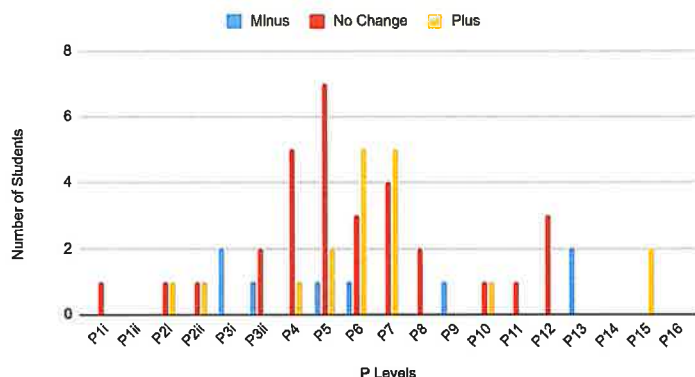
Pasifika Student Achievement Data

In 2022 in speaking 9/57 (16%) of our Pasifika students made an increase in P-Level, 29/57 (51%) made no progress and 19/57 (33%) have regressed.

In 2022 in listening 17/57 (30%) of our Pasifika students made an increase in P-Level, 29/57 (51%) made no progress and 11/57 (19%) have regressed.

In 2022 in reading 17/57 (30%) of our Pasifika students made an increase in P-Level, 31/57 (54%) made no progress and 9/57 (16%) have regressed.

Writing P Levels 2022 Pasifika Students



In 2022 in writing 18/57 (32%) of our Pasifika students made an increase in P-Level, 31/57 (54%) made no progress and 8/57 (14%) have regressed.

	1-3 times per week	4-5 times per week	Total classes	Percentage of classes
Shared Reading	10	11	21	80%
Guided Reading	3	1	4	15%
Self Selected Reading	7	3	10	38%
Writing	11	11	22	85%
Phonics	0	5	5	19%
Word Work	2	4	6	23%
Handwriting	1	2	3	12%

Planning Analysis

We looked at planning from term 4, week 3, 2022 and analysed the components of literacy programmes and the frequency. Where classes work together e.g. Colwill, we counted them as 1 class. We located planning for 26 classes and broke it down into the seven areas listed.

From this data we can see that there are areas that many classes are doing and many that are being missed. At different ages of the school, some of these elements are less important than at other times. There is an inconsistency between classes in what a literacy programme consists of and how often components should occur per week. This is another area for development this year.

Considerations

- PIVATS assessments are subjective which can cause anomalies
- The P-levels are big and broad, making it challenging to see progress for a large group of our students.
- As an assessment, PIVATS does not take into account, show or allow the measurement of the little steps that these students may be making, and students often appear to plateau at P3ii as there is a significant increase in criteria to move to P4.
- Teachers do not receive any training in the PIVATS assessment during initial teacher education, and therefore this assessment is new for teachers moving into Special Education and our Provisionally Certified Teachers. We have found that it takes a couple of years for our teachers to unpack these with support.
- When students change teachers there may be a change in their PIVATS assessment as students may show different teachers different things they can do depending on their relationships which can show larger changes in P-Levels both positively and negatively.
- P8 is the equivalent of a 5 year old. The teachers who have trained as a primary or secondary teacher have not had training during their initial teacher education to cater for the lower P Levels.

Actions, Initiatives and Interventions for 2023

Professional Learning and Development
Professional staff PLD:

1. Strategies for communication - Interpret, model, include. Full school PD followed up with videoing teachers and teacher aides in class focussing on each technique and reflecting on how they can improve and next steps with speech language therapists.
2. Continued communication PD focussing on different communication tools through full staff PD and targeted trainings
3. CAMP communication training - creating opportunities to communicate, add AAC, modelling, pause and prompt
4. MAPP PD on assessment, moderation and using this to inform planning
5. Appreciative inquiry on developing the curriculum for the various areas of the school
6. Professional PD - What does a good literacy programme look like?
7. TA training - how to support a literacy programme
8. Access to writing - exploring tools

Assessment

Over the past 3 years we have been focusing on developing data capability within teaching staff and will continue to develop this in 2023. We will complete data moderation in 2023 to support teachers to continue developing a collective understanding of the PIVATs assessment and criteria. Additional support will be provided for PCTs and teachers who are new to Special Education to understand their students and the PIVATs criteria.

In 2022, we started using the MAPP assessment schoolwide. Data conversations are held every 5 weeks to moderate teacher's assessments of student progress. We are continuing to work on developing a deeper understanding of the moderation process (conversations about planning for moderation, sharing expectations, collecting and analysing evidence of students learning, comparison of that evidence against goals and expectations, benchmarks or standards). Across the year teachers and therapists will be working together to identify the best communication tools for their students and working on upskilling the staff for these tools.

Planning and Programme Structure

Previously, with our mathematics focus we worked on developing understanding around the connection between assessment, planning and learning. We want to continue with this focus for literacy. Review of planning including intentional and specific planning (long term and weekly) to show progression in teaching, a coverage of the different components and an increase in frequency of literacy being taught in classrooms. Increasing the understanding and ensuring teachers are actively engaging with the Arohanui English Curriculum Document and the Adult Learners Curriculum, and using this to help inform quality PLP goals for each student. Teachers will use student's learner profiles to inform their planning to construct lessons that are engaging and cater to students interests and cultures.



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21 February 2022

Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of **\$5024.96** (excluding GST). The funding was spent on employment of a Kiwisport Activator (Helen)

This has been a joint initiative with 9 other local schools over the past four years. This is in the process of changing as Sport Waitakere update and integrate the "Healthy Active Learning" initiative. These schools have contributed their Kiwisport funding along with the Sport Waitakere Kiwi activator fund. The activator's presence has supplemented efforts and inspired increased enjoyment and activity across the school. 100% of the school roll are actively involved across the school week. Fruitvale Staff are actively encouraged to involve their students in Sporting activities across the day, week and year. Term 1 and 4 are focused on swimming and this has had very high participation rates 80+% and this is supplemented by the Kiwisport activator initiative. Each term the school focuses its sporting efforts around the sports that the local cluster is involved with through interschool competition. Fruitvale School often punches above its weight in terms of its successes and participation and this is largely due to the dedication of its staff and their commitment to a rounded education for all of our students. Particular thanks to our PE coordinator who was Lucas Campbell who has stepped down for 2023 and handed the baton to Maria Edmonds and Shobek Singh.

Regards

Donal Mclean

Tumuaki

Fruitvale School Equal Opportunity Employer Statement

Fruitvale School is an equal opportunity employer that is committed to diversity and inclusion in the workplace. We prohibit discrimination and harassment of any kind based on race, color, sex, religion, sexual orientation, national origin, disability, genetic information, pregnancy, or any other protected characteristic as outlined by federal, state, or local laws.

This policy applies to all employment practices within our organization, including hiring, recruiting, promotion, termination, layoff, recall, leave of absence, compensation, benefits, training, and apprenticeship. Fruitvale School makes hiring decisions based solely on qualifications, merit, and business needs at the time. For more information, read through our EEO Policy

See Link [Here](#)