

FRUITVALE ROAD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Members of the Board:

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
William Brown	Parent Representative	Elected	Aug 2025
Janelle Callaghan	Staff Representative	Elected	Aug 2025
Tane TeWake	Parent Representative	Elected	Jun 2023

Accountant / Service Provider:
Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610



FRUITVALE ROAD SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Fruitvale Road 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.

Poata Eruera

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

04 June 2024

Date:

Donal McLean

Full Name of Principal

DocuSigned by:
Donal McLean
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Signature of Principal

30 May 2024

Date:

Fruitvale Road School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,661,035	3,109,185	3,269,357
Locally Raised Funds	3	152,473	59,300	69,896
Interest		22,179	2,500	5,087
Total Revenue		3,835,687	3,170,985	3,344,340
Expense				
Locally Raised Funds	3	52,378	41,390	43,281
Learning Resources	4	2,631,865	2,166,730	2,288,059
Administration	5	177,077	149,750	192,760
Interest		2,886	3,300	3,201
Property	6	1,052,633	839,720	857,705
Loss on Disposal of Property, Plant and Equipment		2,263	-	53
Total Expense		3,919,102	3,200,890	3,385,059
Net Surplus / (Deficit) for the year		(83,415)	(29,905)	(40,719)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(83,415)	(29,905)	(40,719)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		880,638	880,636	907,257
Total comprehensive revenue and expense for the year		(83,415)	(29,905)	(40,719)
Contribution - Furniture and Equipment Grant		89	-	14,100
Equity at 31 December		797,312	850,731	880,638
Accumulated comprehensive revenue and expense		797,312	850,731	880,638
Equity at 31 December		797,312	850,731	880,638

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	384,491	529,773	476,530
Accounts Receivable	8	184,857	144,332	144,332
GST Receivable		-	7,940	7,940
Prepayments		8,546	2,683	2,683
Inventories	9	1,178	1,778	1,778
Investments		201,462	100,000	100,000
Funds Receivable for Capital Works Projects	17	41,110	-	-
		<u>821,644</u>	<u>786,506</u>	<u>733,263</u>
Current Liabilities				
GST Payable		1,265	-	-
Accounts Payable	12	252,756	211,297	211,297
Borrowings	13	5,317	5,317	5,317
Revenue Received in Advance	14	41,464	5,315	5,315
Provision for Cyclical Maintenance	15	-	-	9,167
Finance Lease Liability	16	13,374	13,348	11,979
Funds held for Capital Works Projects	17	35,683	35,683	35,683
Funds held on behalf of School Cluster	18	55,911	52,638	52,638
		<u>405,770</u>	<u>323,598</u>	<u>331,396</u>
Working Capital Surplus/(Deficit)		415,874	462,908	401,867
Non-current Assets				
Property, Plant and Equipment	11	453,265	440,487	530,105
		<u>453,265</u>	<u>440,487</u>	<u>530,105</u>
Non-current Liabilities				
Borrowings	13	5,317	10,634	10,634
Provision for Cyclical Maintenance	15	52,332	27,773	15,478
Finance Lease Liability	16	14,178	14,257	25,222
		<u>71,827</u>	<u>52,664</u>	<u>51,334</u>
Net Assets		<u>797,312</u>	<u>850,731</u>	<u>880,638</u>
Equity		<u>797,312</u>	<u>850,731</u>	<u>880,638</u>

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		902,256	730,750	843,341
Locally Raised Funds		144,097	59,547	70,143
Goods and Services Tax (net)		9,205	2,710	2,710
Payments to Employees		(514,833)	(349,291)	(516,702)
Payments to Suppliers		(463,127)	(364,640)	(314,512)
Interest Paid		(2,886)	(3,300)	(3,201)
Interest Received		20,178	2,223	4,810
Net cash from/(to) Operating Activities		94,890	77,999	86,589
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(30,237)	(15,000)	(81,728)
Purchase of Investments		(101,462)	(100,000)	-
Proceeds from Sale of Investments		-	-	50,252
Net cash from/(to) Investing Activities		(131,699)	(115,000)	(31,476)
Cash flows from Financing Activities				
Furniture and Equipment Grant		89	-	14,100
Finance Lease Payments		(12,165)	(11,979)	(11,636)
Repayment of Loans		(5,317)	(5,318)	(5,318)
Funds Administered on Behalf of Other Parties		(37,837)	66,946	66,946
Net cash from/(to) Financing Activities		(55,230)	49,649	64,092
Net increase/(decrease) in cash and cash equivalents		(92,039)	12,648	119,205
Cash and cash equivalents at the beginning of the year	7	476,530	517,125	357,325
Cash and cash equivalents at the end of the year	7	384,491	529,773	476,530

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Fruitvale Road School

Notes to the Financial Statements

For the year ended 31 December 2023

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 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 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.

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

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 material.

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 and annual leave earned, by non teaching staff, 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 grants received from grants where there are unfulfilled obligations for the School to provide services in the future. The 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 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 Comprehensive Revenue and Expense.

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

n) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 8 to 13 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.

o) 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.

p) 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.

q) 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.

r) Budget Figures

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

s) 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	877,266	729,816	789,999
Teachers' Salaries Grants	1,953,796	1,704,749	1,746,946
Use of Land and Buildings Grants	801,906	660,520	712,083
Other Government Grants	28,067	14,100	20,329
	3,661,035	3,109,185	3,269,357

The school has opted in to the donations scheme for this year. Total amount received was \$50,860.

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	23,027	2,000	5,458
Fees for Extra Curricular Activities	10,256	8,300	2,499
Trading	25,754	24,000	18,561
Fundraising & Community Grants	93,436	25,000	43,378
	152,473	59,300	69,896
Expense			
Extra Curricular Activities Costs	31,262	26,540	23,295
Trading	12,833	10,500	9,900
Fundraising and Community Grant Costs	8,283	4,350	10,086
	52,378	41,390	43,281
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	100,095	17,910	26,615

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	137,610	76,481	51,168
Equipment Repairs	3,475	1,000	1,586
Library Resources	929	3,500	3,247
Employee Benefits - Salaries	2,356,288	1,962,749	2,105,087
Staff Development	20,573	11,000	10,808
Staff Development - Overseas Travel	2,249	5,000	3,225
Depreciation	110,741	107,000	112,938
	2,631,865	2,166,730	2,288,059

During the year ended 31 December 2023 the Principal and one staff member travelled to Brisbane at a cost of \$2,249 for the purpose of visiting a Deaf School for professional learning for the school. The travel was funded from the school operational funding.

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	7,660	7,500	7,430
Board Fees	3,740	3,600	2,855
Board Expenses	7,652	7,800	11,098
Communication	6,542	8,400	7,283
Consumables	9,160	10,950	9,142
Legal Fees	-	2,000	-
Other	31,883	17,000	23,374
Employee Benefits - Salaries	89,597	70,500	113,184
Insurance	7,103	6,500	5,274
Service Providers, Contractors and Consultancy	13,740	15,500	13,120
	<u>177,077</u>	<u>149,750</u>	<u>192,760</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	57,922	48,700	45,597
Cyclical Maintenance	36,854	-	(15,956)
Grounds	27,018	11,000	15,292
Heat, Light and Water	31,560	19,000	21,503
Repairs and Maintenance	40,748	22,500	13,079
Use of Land and Buildings	801,906	660,520	712,083
Security	1,933	3,000	10,712
Employee Benefits - Salaries	54,692	75,000	55,395
	<u>1,052,633</u>	<u>839,720</u>	<u>857,705</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	384,491	529,773	476,530
Cash and cash equivalents for Statement of Cash Flows	<u>384,491</u>	<u>529,773</u>	<u>476,530</u>

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

Of the \$384,491 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 2024 on Crown owned school buildings.

Of the \$384,491 Cash and Cash Equivalents, \$55,911 is held by the School 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Interest Receivable	2,570	569	569
Teacher Salaries Grant Receivable	182,287	143,763	143,763
	<u>184,857</u>	<u>144,332</u>	<u>144,332</u>
Receivables from Exchange Transactions	2,570	569	569
Receivables from Non-Exchange Transactions	182,287	143,763	143,763
	<u>184,857</u>	<u>144,332</u>	<u>144,332</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,178	1,778	1,778
	<u>1,178</u>	<u>1,778</u>	<u>1,778</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	201,462	100,000	100,000
Total Investments	<u>201,462</u>	<u>100,000</u>	<u>100,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	98,390	-	-	-	(5,038)	93,352
Furniture and Equipment	310,724	23,913	-	-	(61,722)	272,915
Information and Communication Technology	53,610	2,797	(2,249)	-	(26,306)	27,853
Leased Assets	35,584	2,517	-	-	(12,835)	25,265
Library Resources	31,797	6,937	(14)	-	(4,840)	33,880
Balance at 31 December 2023	<u>530,105</u>	<u>36,164</u>	<u>(2,263)</u>	<u>-</u>	<u>(110,741)</u>	<u>453,265</u>

The net carrying value of furniture and equipment held under a finance lease is \$25,265 (2022: \$35,584)

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	201,501	(108,149)	93,352	201,501	(103,111)	98,390
Furniture and Equipment	656,782	(383,867)	272,915	632,869	(322,145)	310,724
Information and Communication Technology	259,787	(231,934)	27,853	271,594	(217,984)	53,610
Motor Vehicles	44,137	(44,137)	-	44,137	(44,137)	-
Leased Assets	50,953	(25,688)	25,265	54,184	(18,600)	35,584
Library Resources	116,958	(83,078)	33,880	110,070	(78,273)	31,797
Balance at 31 December 2023	1,330,118	(876,853)	453,265	1,314,355	(784,250)	530,105

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	18,934	3,986	3,986
Accruals	7,660	7,430	7,430
Banking Staffing Overuse	31,666	44,191	44,191
Employee Entitlements - Salaries	182,287	143,763	143,763
Employee Entitlements - Leave Accrual	12,209	11,927	11,927
	252,756	211,297	211,297
Payables for Exchange Transactions	252,756	211,297	211,297
	252,756	211,297	211,297

The carrying value of payables approximates their fair value.

13. Borrowings

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	5,317	5,317	5,317
Loans due after one year	5,317	10,634	10,634
	10,634	15,951	15,951

The school has borrowings at 31 December 2023 of \$10,634 (31 December 2022 \$15,951). This loan is from the EECA for the purpose of LED Lighting. The loan is unsecured, interest is 0.0% per annum and the loan is payable with interest in equal instalments of \$1,329.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	41,114	-	-
Other revenue in Advance	350	5,315	5,315
	<u>41,464</u>	<u>5,315</u>	<u>5,315</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	24,645	16,666	54,514
Increase to the Provision During the Year	36,854	15,928	(15,956)
Use of the Provision During the Year	(9,167)	(4,821)	(13,913)
Provision at the End of the Year	<u>52,332</u>	<u>27,773</u>	<u>24,645</u>
Cyclical Maintenance - Current	-	-	9,167
Cyclical Maintenance - Non current	52,332	27,773	15,478
	<u>52,332</u>	<u>27,773</u>	<u>24,645</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending 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:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	15,318	16,348	14,812
Later than One Year and no Later than Five Years	15,039	16,057	27,719
Future Finance Charges	(2,805)	(4,800)	(5,330)
	<u>27,552</u>	<u>27,605</u>	<u>37,201</u>
Represented by			
Finance lease liability - Current	13,374	13,348	11,979
Finance lease liability - Non current	14,178	14,257	25,222
	<u>27,552</u>	<u>27,605</u>	<u>37,201</u>

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.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 2 LSC Office		35,683	-	-	-	35,683
Driveway		-	-	(41,110)	-	(41,110)
Totals		<u>35,683</u>	<u>-</u>	<u>(41,110)</u>	<u>-</u>	<u>(5,427)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	35,683
Funds Receivable from the Ministry of Education	(41,110)

	2022 Opening Balances	To Correct Coding	Receipts 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	<u>(25,634)</u>	<u>(1,602)</u>	<u>109,029</u>	<u>(55,012)</u>	<u>8,901</u>	<u>35,683</u>

Represented by:

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

18. Funds for RTLit Services

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	52,638	52,638	47,010
Funds Received from Cluster Members	-	-	-
Funds Received from MOE	233,058	-	207,139
Total funds received	<u>233,058</u>	<u>-</u>	<u>207,139</u>
Funds Spent on Behalf of the Cluster	229,785	-	201,511
Funds remaining	<u>3,273</u>	<u>-</u>	<u>5,628</u>
Funds Held at Year End	<u>55,911</u>	<u>52,638</u>	<u>52,638</u>

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,740	2,855
<i>Leadership Team</i>		
Remuneration	408,566	344,123
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>412,306</u>	<u>346,978</u>

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Finance committee that meets monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings.

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	160 - 170	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	2023 FTE Number	2022 FTE Number
100 - 110	6.00	2.00
110 - 120	1.00	1.00
120 - 130	1.00	0.00
	<u>8.00</u>	<u>3.00</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 as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022:\$35,683).

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	384,491	529,773	476,530
Receivables	184,857	144,332	144,332
Investments - Term Deposits	201,462	100,000	100,000
Total financial assets measured at amortised cost	<u>770,810</u>	<u>774,105</u>	<u>720,862</u>

Financial liabilities measured at amortised cost

Payables	252,756	211,297	211,297
Borrowings - Loans	10,634	15,951	15,951
Finance Leases	27,552	27,605	37,201
Total financial liabilities measured at amortised cost	<u>290,942</u>	<u>254,853</u>	<u>264,449</u>

24. Events After Balance Date

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

Independent Auditor's Report

To the readers of Fruitvale Road School's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

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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 2 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 4 June 2024. This is the date at which our opinion is expressed.

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

Basis 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.

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, statement of variance, compliance with good employer requirements, annual report for the BOT, 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 for the 2023 year



School Name:	Fruitvale School	School Number	1281
Strategic Aim:	In collaboration, the BOT and staff will provide the highest possible learning outcomes for our students.		
Annual Aim:	<p>To increase the number of students achieving at the level they should or above for Reading, Writing and Maths</p> <p>The 2023 year has been largely free of the disruption of COVID but there are still signs of disruption in families that experience sickness with the fear of Covid still in their minds</p>		
Baseline Data:	<p>READING:</p> <p>At or Above National Standards 80.3% for 2016 At or Above National Standards 81.4% for 2017 At or Above National Standards 78.2% for 2018 At or Above National Standards 78.2% for 2019 At or Above National Standards 80.7% for 2020/21 COVID years At or Above National Standards 76.1% for 2022 At or Above National Standards 70.9% for 2023 Notable decrease of 5.2% of students reading at or above 2022 EOY data</p> <p>WRITING:</p> <p>At or Above National Standards 73.2% for 2016 At or Above National Standards 70 % for 2017 At or Above National Standards 73.5% for 2018 At or Above National Standards 78.2% for 2019 At or Above National Standards 75.1% for 2020/21 COVID years At or Above National Standards 61.40% for 2022 At or Above National Standards 61.60% for 2023 students have remained at the same level % of students writing at or above EOY data. Not yet back to pre-covid levels</p> <p>MATHS:</p> <p>At or Above National Standards 74.9% for 2016 At or Above National Standards 81.6% for 2017 At or Above National Standards 73.0% for 2018 At or Above National Standards 78.2% for 2019 At or Above National Standards 74.0% for 2020/21 COVID years At or Above National Standards 74.7% for 2022 At or Above National Standards 74.4% for 2023 Decrease of 0.3% of students at or above EOY data. Back to pre-covid levels last year.</p>		

Reading	Well Below Standard		Below Standard		At Standard		Above Standard		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number
All students	8	3.1%	67	26.1%	142	55.3%	40	15.6%	257
Maori	1	2.5%	16	40.0%	18	45.0%	5	12.5%	40
Pasifika	5	8.1%	19	30.6%	33	53.2%	5	8.1%	62
Male	3	2.6%	38	33.3%	56	49.1%	17	14.9%	114
Female	5	3.5%	29	20.3%	86	60.1%	23	16.1%	143

Writing	Well Below Standard		Below Standard		At Standard		Above Standard		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number
All students	14	5.3%	87	33.1%	138	52.5%	24	9.1%	263
Maori	2	4.9%	22	53.7%	15	36.6%	2	4.9%	41
Pasifika	7	10.9%	17	26.6%	36	56.3%	4	6.3%	64
Male	7	6.0%	47	40.5%	56	48.3%	6	5.2%	116
Female	7	4.8%	40	27.2%	82	55.8%	18	12.2%	147

2023 Curriculum Levels Report

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Science was a curriculum focus and in its last year in 2023. PD focus was on Te Ao Maori, Literacy(Writing with Writers Toolbox) and Maths	Many Teachers are becoming confident and others are becoming more fluent in implementing a range of oral language strategies. Teachers understand and	Post-COVID effects(Absence, Inattentiveness, loss of learning, loss of support at home) meant teaching focus and opportunities are still being undermined.	Innovating the Observation Tool to identify teacher needs and develop goals for teacher Inquiry through focusing camera capture on student voice, turning our evaluation on

<p>Introduced / refined our knowledge of Easttle as a tool for assessing writing,</p> <p>Writing samples were analysed and moderated twice in 2023. End of T1 and T3. Moderation was a focus to build teacher capacity</p>	<p>agree with the importance of oral language with a more developed focus on vocabulary development and grammar</p> <p>The results were mixed. I'm not entirely clear here. Initial data suggested some improvements. We weren't sure we believed this so we ran PAT Maths, Reading and Writing. This suggested in some cases the OTJs were less than the child could achieve and more than the child could achieve in other cases. Bridget will report to the BOT about this on 25.3.24.</p>	<p>Teachers are being active in seeking strategies and pedagogies to grow vocabulary and grammar. Our LCs were focused around Science but vocabulary, reading and writing are still are part of this and different teachers focused on different parts of this. AS you're aware the stepsWeb AI online programme significantly improved children's vocab and spelling(In the classes it was run). This is not insignificant and we hope this will be reflected in 2024's data also.</p> <p>We are disappointed that Reading which we have and continue to work to grow the development of and deploy significant resource to ensure students are capable and supported to read. We have the RTIits onsite and 50%+ of teachers haven been through their courses to lift the teaching of reading</p> <p>We have three Reading Recovery teachers</p> <p>We are dealing with a lot of Trauma(Family violence, drugs</p>	<p>its head is only now in its second year. The gathering of film and the conversations were interrupted by the difficulty of getting relivers but we believe it is still the right way to go.</p> <p>Writers Toolbox is now in its initial stages of PD across the senior and Y3 classes. This already has a positive response from the students. They are more motivated and producing more sophisticated and accurate work.</p> <p>Continue to develop and grow understanding of feedback: Feedback is critical and persistently improving feedback for greatest student effect: What, when, and who.</p> <p>Continuing to grow phonics practice in the Juniors and Seniors.(This is in its infancy and is a step change in practice for teachers amd students. We are watching this PD carefully and the way different learners hook into the cues from teachers and the more heavily structured</p>
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and alcohol use in our parent group) special needs children, particularly autism and we have a high ESOL population this impacts on our cohort results.

phonics approach.

Continue opportunities for language experience with trips, camp, in school experiences. Particularly trips that enhance te Ao Maori status and practices.

Grow the relationship with TKA through the mana whenua programme. Continue to work alongside MAC Phil to properly incorporate Te Ao.

Continue to assess with Eastle writing tool. Look for opportunities to moderate across schools.

We will continue to retest groups of students who show decreased progress or no progress or indeed too much progress. Bridget and Shirley continue to do checks of marking of writing samples and monitor data, particularly at the senior end of the school.

All below and Well below students are being given an IEP and with each we will look carefully through this process

			<p>to determine need Growing a range of options outside and alongside the classroom to grow engagement and creativity. Stage in the playground, learning with play systems and processes in the junior rooms, library / makerspace(GLC – Global Learning Centre) to grow language experiences</p> <p>the ICOL teacher focusing on Gifted and talented (Coding/robotics) Tough Trays(Play and language growth through play)</p> <p>opportunities for exploration and learning through doing.</p>
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Planning for next year: 2024

Continue structures and systems around wedge graphs and analysis.

Strengthen engagement / through **Science** PD/GLC/Creativity/MAC/(Adventure Learning as a CRT replacement is being grown to ensure coverage has a better chance in a crowded school curriculum)

Build/strengthen PD/practice in maker/ play based curriculum

Strong phonics push continues across the school

Strong use-of-data across the school

Grow the senior school of 'Writers-Toolbox-Strong', teachers.

Continue with professional development around growing/supporting oracy in the classroom. Growing oral language with a deepening in all conversations: Teachers, Tas and Support personnel GTT. Growing Creativity with a deepening understanding of the 11 dimensions of Creativity.

Growing Te Reo Maori building capacity of teachers to a Meet Level 4 te reo in the classroom work. We have employed Te Puna Reo

but also allowing those that are up and running to push their own levels amongst and with each other.

As this was only just begun in 2021 we will continue to innovate the Observation Tool to identify teacher needs and develop goals for teacher inquiry through focusing camera capture on student voice, turning our evaluation on its head. No longer determining success through observing teacher practice and working to improve this but observing student practices and working to improve these.

Continue to compare Easttle marking, particularly at level 3.

Continue to strengthen teacher pedagogy through an innovated appraisal process, learning conversations and coaching.

Continue investigating Play (In Term 2 Play will be the focus) and Maker pedagogies with the intention of lifting particularly male engagement in all curriculum areas

Mathematics	Well Below Standard		Below Standard		At Standard		Above Standard		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number
All students	10	3.9%	56	21.7%	160	62.0%	32	12.4%	258
Maori	2	5.1%	16	41.0%	18	46.2%	3	7.7%	39
Pasifika	5	7.8%	21	32.8%	33	51.6%	5	7.8%	64
Male	4	3.5%	27	23.7%	63	55.3%	20	17.5%	114
Female	6	4.2%	29	20.1%	97	67.4%	12	8.3%	144

raise the results through improved understanding of where the students are struggling.

1. We continue to use the online medium so that akonga become familiar with the test and the testing environment so that they can focus on the content not the platform.

2. We are putting the PAT results against the OTJs , Jam and GLOSS and using the data analytics to improve the ability of akonga to understand and achieve in math.

We are innovating with learning through play in the junior rooms and we are building resource for more hands on learning through Maker spaces and LEGO dedicated SPACES.

Term 2 is devoted to Play. Creating scenarios and growing fun with learning through structuring play as a subject.

These we hope will push the already high scores we are getting in Creativity. Creativity will become our benchmark for progress into the future.

Growing creativity will become our passion.

Innovative practices around these things

Learning from those who are doing it well

All below and Well below boys are being given an IEP and with each we will look carefully through this process to determine need

Planning for next year 2024

Maths Course PD invested in for SMT and Two teachers in 2023 to grow in 2024.

Scientific thinking and the PD in science over the last three years investigative work in science will help in math.

Growing Creativity with a deepening understanding of the 11 dimensions of Creativity.

Growing Te Reo Maori with Te Puna Reo and building capacity of teachers to Meet Level 4 Te Reo in the classroom standards.

We will continue to Innovate the Observation Tool to identify teacher needs and develop goals for teacher Inquiry through focusing camera capture on student voice, turning our evaluation on its head. No longer determining success through observing teacher practice and working to improve this but observing student practices and working to improve these. This is done as much in Math as in other subject curriculum.

More science and hands on working, better integration of STEAM and STEM. Opening of the GLC with improved access to resource that is otherwise captured by only some teachers in only some classrooms. Engineering opportunities for any class or individual student to grow their knowledge of anything they are drawn to investigate, create, explore.

We are innovating with learning through play in the junior rooms and we are building resource for more hands on learning through Maker spaces and LEGO dedicated SPACES. These we hope will push the already high scores we are getting in Creativity. Creativity will become our benchmark for progress into the future.

"Imagination is more important than Knowledge. Knowledge is limited. Imagination circles the world" A. Einstein

Growing creativity will become our passion.



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5 March 2023

Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of **\$5449.80** (excluding GST).

This is an initiative the BOT has approved to increase the potential within the school alongside our values (Respect, Resilience, Responsibility and Risk-taking and Reflection). The number of students participating in organised sport has always been high but the activator's presence had supplemented efforts and inspired increased enjoyment and activity across the school. Activator left in April 2023. 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 was 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. 2023 continued to be another difficult but better year than 2022 for this section of our curriculum due to ongoing COVID changes in dates and sporting competitions. In 2023 there were fewer interschool sporting challenges as was the case in 2022.

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 new PE coordinator who is Maria Edmonds. The funding was also spent on our adventure learning programme in school with Roland G. This initiative was only in its beginning stages in 2023 but will be more fully resourced in 2024

Regards

Donal Mclean

Tumuaki



Compliance with Education and Training Act 2020

requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We have an integrated understanding of trauma and how best to deal with trauma. This means all staff understand what trauma looks, sounds and feels like. All complaints are dealt with urgently, all buildings are warranted. All requests for compliance are met</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>All applications are considered for positions offered.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We try to interview across the spectrum. Currently it is more than usual for overseas applicants to apply and we are not licenced to employ personnel resident overseas</i>
How are you recognising, <ul style="list-style-type: none"> -- The aims and aspirations of Maori, -- The employment requirements of Maori, and -- Greater involvement of Maori in the Education service? 	<i>We will employ Maori applicants if they are well qualified equal to or better than other applicants. We are happy for Maori applicants to apply in Te Reo and to attend interviews with whanau members present</i>
How have you enhanced the abilities of individual employees?	<i>Professional development is given to all staff. Should any particular staff member request special interest PD we will consider this on its merits and contribution to the school. Our Review of practice process is designed to enhance and lift an employees practice.</i>
How are you recognising the employment requirements of women?	<i>Women are the largest part of our workforce and we do our best to recognise their requirements as detailed to us.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Where we have a disabled person working in our environments we will ensure they have good access to all parts of the school. Lifts are installed in Tane Mahuta</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Y	
Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Y	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Y	
Does your EEO programme/policy set priorities and objectives?	Y	

Annual Report for the BOT

Kia Ora Whanau,

“Nau te rourou, naku te rourou, ka ora nga tangata”. My food basket, your food basket together will feed the people.

This report states the achievements of Fruitvale School in the 2023 year and provides an opportunity to tell staff, parents and students about the risks, challenges and opportunities coming up in the year ahead. This report sits alongside the Annual Audit, Statement of academic achievement and the Analysis of Variance.

Special funding report

In 2023 we received \$30,000 in Special funding for the development of the Riroriro initiative. The proposed innovation wasn't able to be developed. We have since embarked on professional development(PD) designed to upskill the SMT through NME training offered by the Bruce Perry Institute based in USA. This PD will legitimise the work done during and subsequent to Riroriro and allow us to better inform others of what a trauma informed approach to schooling can achieve and what it can look like in a school context.

Kiwisport funding report

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2,000 x 2,355

- It must be posted on your website at the same time as being sent to the ministry through the portal

Communication and Engagement

We have:

- Put all events on the calendar on our website. We update the calendar often and ensure all major parent activities are there at least a term before they are happening.
- We are trying to better engage with and recognise the ethnicities in the school. We have appointed a teacher as a coordinator of community and school celebrations of significant ethnic dates.
- We have a zone and this year are enforcing this zone more rigorously. This is a tricky procedure to manage and we will update the community about this periodically. Zones have been imposed on all schools but not all schools are similarly set up to operate equally in their set zones. Some schools have profited from differing regimes of management and imposition at different times since zones were first proposed and implemented. Historically Fruitvale has not profited as other schools nearby have and so managing the current situation presents differing complex considerations.
- We follow up attendance everyday and have many days 90%+ attendance and very seldom go below 85%. We absolutely thank-you for your support of this initiative. We are still challenged to ensure as many children as possible are attending and we are strategizing to get higher averages at school everyday.

Curriculum

We have:

- Purchased two excellent curriculum tools for nga tamariki use and progress; "Writers Toolbox", which is an excellent AI(Artificial Intelligence) resource that supports your tamariki to write well and our teachers to teach written skills well. We have also purchased "Steps Web", which is an excellent spelling and written English tool(Also enhanced by AI) to increase vocabulary and boost spelling skills in a fun game environment.Both of these we have trialled over the last year and had good results from both with the classes that were using them.
- We are engaged in Maths, Reading and Writing professional development of our teachers through Ministry of Education(MOE) initiatives
- We are very shortly to become the lead school for the RTLB(Resource Teachers of Learning and Behaviour)service which was formerly hosted by Blockhouse Bay Intermediate School. This will mean we have a lot of exposure to the skill base these many teachers bring to use in classes across the many schools that they service.
- Term 2 will be based on building tamariki's understanding and skills in play. Play is a hugely important ingredient in all creative endeavours and we want our kids to be the best at it. Creatively solving problems and building solutions to situations they are posed.

Document and Self Review

- Every year we are required to publish a charter, undergo an audit and set our priorities. We are also required to analyse our data and report on why we got to where we did and what we plan to do to rectify any problems found from the year gone. You can find our updated charter and Analysis of Variance on the website. Please feel free to chat to me about any aspects of these.
- We are a MAC(Maori Achievement Collaborative)school. This means the Senior Management Team(SMT)are supported by a principal much more adept at working with Maori populations than we are and our every approach is reinvestigated as we proceed on this PD through the years we will be involved.

Extra-curricular - Sports

- We are a part of all interschool sports that we can be and over the year will engage in these sports: Ripper Rugby, Touch, Soccer, Swimming, Gymnastics, Cycling, Chess, Cricket, Athletics, Netball(Interschool), Surfing, Hockey, Basketball(When there is a competition)
- We are always on the lookout for parents that have regular time and skills that wish to grow any particular sport during school hours.

Cultural partnerships and Events

- We are very privileged to be onboarded to Te Kawerau a Maaki's "Mana Kura", Programme. Te Kawerau Amaaki is one of the 9-17 "Mana Whenua", who whakapapa to our Rohe(Area)This will mean many interactions between Fruitvale and Te Kawerau a Maaki over the next many years.
- We have been an active part of the Kotuitui Group of schools(12 Local Schools)which actively interact at administrative and professional levels and more and more at the level of students and whanau.
- We have an appointed Cultural Captain that will endeavour to involve the school more regularly in cultural days and celebrations.
- We as y4-6 and as a staff visited Te Noho Kotahitanga Marae on the Unitec Grounds in Carrington and heard some of the many stories(purakau) of nga Mana Whenua of this area.
- We have just had two weekends(Thank-you WhakaOra) of extended time and opportunity to revisit and improve our vision for where and how we as a school and community grow what we do and how we do it.

Health and Safety

- Our priority is your tamariki's safety. SAFETY is one of the strengths of Fruitvale that sets us apart from many schools. We are trauma informed. We are values based. We allow our tamariki to climb trees, use equipment and assess risk for their short term and long term benefit. Thank-you for your support and appreciation of this approach.

Property

- Over the last 3 - 5 years we have updated all of our spaces. We have painted the whole school, upgraded internally with carpets and doors and created very useful spaces for tamariki and Kaiako to work and play. Both of our entrances have been hugely upgraded. We have added much parking and inserted traffic calming on our surrounding roads and in our driveways to make these places safer. *Your driving sensibly and cautiously is appreciated to make these changes worthwhile and most useful.* We are just about to enter into another period of forward maintenance and building.

Te Tiriti of Waitangi

- It is our duty to be Te Treaty Based in our approaches. Fruitvale has always been mindful and actioned many programmes and curricular approaches topics and attitudes that are treaty aligned. Over 2023 we have fully engaged with MAC(The Maori Achievement Collaborative) This relationship was begun in 2022 and in 2023 we fully engaged with the kaupapa and have and will continue to do

this in 2024 and beyond.

We have also been very keen to work alongside mana whenua of our rohe; Te rohe o Tiriwa.

We have established that connection and are part of the MANA KURA Programme with Te Kawerau a Maaki. This definitely situates the Treaty of Waitangi front and centre in our mahi kura and character as a school and will be an exciting and substantial journey.

Supportive community

- Breakfast Club. Living the 5R's. An awesome group of parents helping to ensure all of our tamariki feel at home and provided for whenever they are wanting it. Basic care and consideration coupled with friendliness that opens pathways to relationships across the school and community is everyday happening at the Breakfast Club. Proudly sponsored by our corporate partners; Kickstart, Fonterra, Sanitarium and MSD
- GTT(Garden to Table)Awesome multi-pronged approach making connections between soil, health and diet, vocabulary, maths, relationships, our 5R's and relationships.
- Adventure Skills: Children are challenged to collaborate, discuss, problem solve all in a fun environment with their classmates. Living the 5R's.
- Friends of Fruitvale: This is a developing initiative that we look forward to working alongside.

Nga mihi ki a koutou

Nga mihi ki a Koutou

Donal Mclean
Tumuaki

[Poata Eruera](#)
Fruitvale Board Chairperson

Fruitvale School