

FOX GLACIER SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3342

Principal: Donna Reader

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Accountant / Service Provider:

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FOX GLACIER SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Fox Glacier School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Simon Montague	Presiding Member	Re-elected May 2022	Election 2025
Donna Reader	Principal ex Officio		
Ash Clarke	Parent Representative	Re-elected May 2022	Election 2025
Nicola Teddy	Parent Representative	Co-opted August 2023	Election 2025
Ruijun Li	Parent Representative	Co-opted May 2022	Resigned Dec 2023

Fox Glacier 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.

Simon Montague

Full Name of Presiding Member

Signed by:
Simon Montague
296572CC210410F0

Signature of Presiding Member

15/08/2024

Date:

Donna Reader

Full Name of Principal

Signed by:
Donna Reader
2D09683754EA197E

Signature of Principal

15/08/2024

Date:

Fox Glacier 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	547,303	526,337	428,979
Locally Raised Funds	3	18,002	21,183	30,890
Interest		19,923	2,500	5,426
Total Revenue		585,228	550,020	465,295
Expense				
Locally Raised Funds	3	19,925	8,000	11,607
Learning Resources	4	251,583	301,904	243,213
Administration	5	21,170	22,450	17,727
Interest		252	243	273
Property	6	187,375	190,848	136,230
Loss on Disposal of Property, Plant and Equipment		108	-	388
Total Expense		480,413	523,445	409,438
Net Surplus / (Deficit) for the year		104,815	26,575	55,857
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		104,815	26,575	55,857

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

Fox Glacier 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		663,001	663,001	604,360
Total comprehensive revenue and expense for the year		104,815	26,575	55,857
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	2,784
Equity at 31 December		767,816	689,576	663,001
Accumulated comprehensive revenue and expense		767,816	689,576	663,001
Equity at 31 December		767,816	689,576	663,001

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.

Fox Glacier 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	295,661	236,027	140,421
Accounts Receivable	8	28,409	27,209	65,578
GST Receivable		1,673	-	(4,488)
Prepayments		2,401	-	1,382
Inventories	9	192	-	331
Investments	10	250,001	-	-
		578,337	263,236	203,224
Current Liabilities				
Accounts Payable	12	21,756	21,707	15,868
Revenue Received in Advance	13	6,930	-	-
Finance Lease Liability	15	1,419	1,419	3,727
Funds held for Capital Works Projects	16	926	-	5,501
		31,031	23,126	25,096
Working Capital Surplus/(Deficit)		547,306	240,110	178,128
Non-current Assets				
Investments	10	-	250,000	250,001
Property, Plant and Equipment	11	241,116	220,072	243,524
		241,116	470,072	493,525
Non-current Liabilities				
Provision for Cyclical Maintenance	14	20,232	20,232	6,860
Finance Lease Liability	15	374	374	1,792
		20,606	20,606	8,652
Net Assets		767,816	689,576	663,001
Equity		767,816	689,576	663,001

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

Fox Glacier 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		224,025	254,770	152,039
Locally Raised Funds		70,203	74,584	(21,758)
Goods and Services Tax (net)		(6,161)	(4,488)	(15,181)
Payments to Employees		(53,067)	(91,076)	(54,501)
Payments to Suppliers		(66,891)	(117,939)	(101,327)
Interest Paid		(252)	(243)	(273)
Interest Received		6,647	(10,776)	5,426
Net cash from/(to) Operating Activities		174,504	104,832	(35,575)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,962)	-	(12,989)
Proceeds from Sale of Investments		-	1	
Net cash from/(to) Investing Activities		(10,962)	1	(12,989)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,784
Finance Lease Payments		(3,726)	(3,726)	(4,045)
Funds Administered on Behalf of Other Parties		(4,575)	(5,501)	(120,072)
Net cash from/(to) Financing Activities		(8,301)	(9,227)	(121,333)
Net increase/(decrease) in cash and cash equivalents		155,241	95,606	(169,897)
Cash and cash equivalents at the beginning of the year	7	140,421	140,421	310,318
Cash and cash equivalents at the end of the year	7	295,662	236,027	140,421

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.

Fox Glacier School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and 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.

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) 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.

m) 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.

n) 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.

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 School 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, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

x) Services received in-kind

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

g. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	215,253	194,287	153,881
Teachers' Salaries Grants	163,612	163,612	138,406
Use of Land and Buildings Grants	168,438	168,438	136,692
	<u>547,303</u>	<u>526,337</u>	<u>428,979</u>

The school has opted in to the donations scheme for this year. Total amount received was \$23,118.

h. 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	1,986	3,143	3,792
Fees for Extra Curricular Activities	1,684	-	5,268
Trading	1,412	1,400	1,971
Other Revenue	12,920	16,640	19,859
	<u>18,002</u>	<u>21,183</u>	<u>30,890</u>
Expense			
Extra Curricular Activities Costs	3,124	-	3,222
Trading	263	-	(25)
Other Locally Raised Funds Expenditure	16,538	8,000	8,410
	<u>19,925</u>	<u>8,000</u>	<u>11,607</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(1,923)</u>	<u>13,183</u>	<u>19,283</u>

i. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	16,084	19,000	8,594
Library Resources	356	500	23
Employee Benefits - Salaries	215,996	253,952	207,234
Staff Development	3,885	5,000	3,751
Depreciation	15,262	23,452	23,611
	<u>251,583</u>	<u>301,904</u>	<u>243,213</u>

i. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,961	4,725	4,725
Board Fees	935	3,700	1,430
Board Expenses	-	500	645
Communication	272	450	400
Consumables	1,631	2,000	1,641
Operating Leases	3,328	1,000	1,112
Other	9,834	9,875	7,628
Insurance	209	200	146
	21,170	22,450	17,727

j. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Carpeting and Cleaning Consumables	862	1,200	1,236
Consultancy and Contract Services	418	800	237
Cyclical Maintenance	13,372	6,860	(15,399)
Grounds	2,428	2,000	1,653
Heat, Light and Water	3,302	4,200	3,792
Rates	(408)	1,350	955
Repairs and Maintenance	(1,037)	6,000	7,064
Use of Land and Buildings	168,438	168,438	136,692
	187,375	190,848	136,230

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

k. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	295,661	236,027	97,178
Short-term Bank Deposits	-	-	43,243
Cash and cash equivalents for Statement of Cash Flows	295,661	236,027	140,421

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

The following notes should be used where applicable:

Of the \$295,661 Cash and Cash Equivalents, \$6,331 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.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,200	-	53,401
Interest Receivable	13,276	13,276	-
Banking Staffing Underuse	-	-	1,842
Teacher Salaries Grant Receivable	13,933	13,933	10,335
	<u>28,409</u>	<u>27,209</u>	<u>65,578</u>
Receivables from Exchange Transactions	14,476	13,276	53,401
Receivables from Non-Exchange Transactions	13,933	13,933	12,177
	<u>28,409</u>	<u>27,209</u>	<u>65,578</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	192	-	331
	<u>192</u>	<u>-</u>	<u>331</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	250,001	-	-
Non-current Asset			
Long-term Bank Deposits	-	250,000	250,001
Total Investments	<u>250,001</u>	<u>250,000</u>	<u>250,001</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	223,915	-	-	-	(8,270)	215,645
Furniture and Equipment	12,109	11,894	-	-	(3,013)	20,990
Information and Communication Technology	2,638	-	-	-	(2,264)	374
Leased Assets	2,782	-	-	-	(1,335)	1,447
Library Resources	2,080	960	-	-	(380)	2,660
Balance at 31 December 2023	<u>243,524</u>	<u>12,854</u>	<u>-</u>	<u>-</u>	<u>(15,262)</u>	<u>241,116</u>

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
	\$	\$	\$	\$	\$	\$
Buildings	359,228	(143,583)	215,645	359,228	(135,313)	223,915
Furniture and Equipment	132,669	(111,679)	20,990	121,956	(109,847)	12,109
Information and Communication Technology	35,256	(34,882)	374	56,016	(53,378)	2,638
Leased Assets	4,006	(2,559)	1,447	4,006	(1,224)	2,782
Library Resources	34,044	(31,384)	2,660	34,781	(32,701)	2,080
Balance at 31 December 2023	565,203	(324,087)	241,116	575,987	(332,463)	243,524

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	714	714	-
Accruals	7,485	7,488	5,225
Employee Entitlements - Salaries	13,505	13,505	10,129
Employee Entitlements - Leave Accrual	52	-	514
	21,756	21,707	15,868
Payables for Exchange Transactions	21,756	21,707	15,868
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	21,756	21,707	15,868

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,930	-	-
	6,930	-	-

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	6,860	29,119	22,259
Increase to the Provision During the Year	13,372	6,860	(15,399)
Provision at the End of the Year	20,232	35,979	6,860
Cyclical Maintenance - Non current	20,232	20,232	6,860
	20,232	20,232	6,860

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 which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	1,527	1,527	3,949
Later than One Year and no Later than Five Years	382	382	1,909
Future Finance Charges	(116)	(116)	(338)
	<u>1,793</u>	<u>1,793</u>	<u>5,519</u>
Represented by			
Finance lease liability - Current	1,419	1,419	3,727
Finance lease liability - Non current	374	374	1,792
	<u>1,793</u>	<u>1,793</u>	<u>5,519</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Building Project - Project number 201560	5,405	-		(5,405)	-
MOE Classroom & Toilet Refurbishment - Project number	96	830			926
Totals	<u>5,501</u>	<u>830</u>	<u>-</u>	<u>(5,405)</u>	<u>926</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	926
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Reclad Swimming Pool Project - Project number	(1,142)	1,142	-	-	-
MOE - Building Project - Project number	5,405	-	-	-	5,405
MOE Classroom & Toilet Refurb - Project number 2330-	107,464	119,487	(226,854)		96
MOE Reclad Swimming Pool Project - Project number	13,846	-	(17,240)	3,394	-
Totals	<u>125,573</u>	<u>120,629</u>	<u>(244,094)</u>	<u>3,394</u>	<u>5,501</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	5,501
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	935	1,430
Leadership Team Remuneration Full-time equivalent members	121,562 1	112,540 1
Total key management personnel remuneration	122,497	113,970

There are 4 members of the Board excluding the Principal. The Board had held 4 full meetings of the Board in the year.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	110-120
Benefits and Other Emoluments	1-5	1-5
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	0.00	1.00
	0.00	1.00

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

9. 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.

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

10. Commitments

a) Capital Commitments

As at 31 December 2023, the Board had no capital commitment.

b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

11. 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	295,661	236,027	140,421
Receivables	28,409	27,209	65,578
Investments - Term Deposits	250,001	250,000	250,001
Total financial assets measured at amortised cost	<u>574,071</u>	<u>513,236</u>	<u>456,000</u>

Financial liabilities measured at amortised cost

Payables	21,756	21,707	15,868
Finance Leases	1,793	1,793	5,519
Total financial liabilities measured at amortised cost	<u>23,549</u>	<u>23,500</u>	<u>21,387</u>

12. Events After Balance Date

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

13. Breach of Legislation: Constitution of Board

The Board has not complied with Section 119 of the Education and Training Act 2020, which requires the Board to comprise of at least 3 elected parent representatives. While the Board comprised of between 3 and 4 representatives for 2023, 2 of the representatives were co-opted by the Board and therefore are not deemed to be parent representatives as defined under the Act. The Board has sought the advice of the New Zealand School Boards Association and as at the time of authorising the financial statements has a process underway to remedy the breach

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF FOX GLACIER SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Fox Glacier School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, 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 19 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 Standards Reduced Disclosure Regime.

Our audit was completed on 15 August 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 for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Presiding Members Report, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Amy Goodman
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

INSPIRING CURIOUS MINDS

Whakahihiri i ngā hinengaro pakiki



ANNUAL PLAN 2023 - Analysis of Variance

Kaupapa: Initiative

Mahi: Action

Wā: Timeframe

Ko Whai: Who

Rauemi: Resources

Arotake: Review

1. Develop an inspiring environment which supports optimal teaching and learning.

- Continue to embed our school tikanga in everything we do
- Design and produce a graphic of our new school values
- Refresh our values stickers to reflect our current school values
- Senior students share graphic and stickers with whānau and community at our Term 1 Learning Celebration
- Collect Data #3 and evaluate

- Terms 1-4
- By the end of Week 8, Term 1
- By the end of Week 8, Term 1
- Week 10, Term 1
- By the end of Term 4

- Time - 40 hours
- Kaimahi professional growth cycles
- Graphic Designer
- Refreshed values stickers
- Powerpoint (for Learning Celebration)

Aro Mātai:
 Term 1: Principal has taught full-time without release this term and has prioritised student learning over admin and principal tasks. Principal continues to embed our school tikanga. Annual Plan tasks will be prioritised once principal release begins.
 Term 2: BP #3 - our school values stickers have been refreshed to reflect the new values chosen by our school community in 2022. BP #4 - the values poster is finished and will be shared at our Learning Celebration in week 10.
 Term 4: BP #6 - Data has been collected from students and staff, with a positive response to our new school values. One family commented on the huge positive changes we had achieved with their child over a few short weeks - a very positive testament to our current school culture. Work needs to be on-going in ensuring that our school tikanga remains embedded going forward, and continues to inform everything we do.

a. Embed our school tikanga.

b. Strengthen connections within our school community.

- Welcome Back to School' BBQ with our school community
- Seek feedback from kaimahi, students and whānau on the ways we currently connect, and possible ways we could connect
- Evaluate feedback, and plan a draft calendar of 2023 events
- Share feedback and draft calendar at our Term 1 Learning Celebration
- Confirm calendar of events and share in newsletter and online
- Monitor 2023 events and gather casual feedback on each one

- Friday of Week 2, Term 1
- By the end of Week 8, Term 1
- By the end of Week 10, Term 1
- Week 10, Term 1
- By the end of Week 1, Term 2
- Terms 2-4

- Time - 30 hours (plus events)
- Hospitality (eg: kai)
- Survey (staff and community)
- PowerPoint (for Term 1 Learning Celebration)
- Staff wages for evening and community events (eg: TA)

Aro Mātai:
 Term 1: BP #1 - A BBQ was held at the end of 2022 with a Meet the Teacher BBQ planned for when we get a new teacher. No Principal release in term 1 has seen a number of actions not yet started in our Annual Plan as principal has prioritised teaching and learning. Annual plan tasks will be prioritised once principal release begins.
 Term 2: BP #1 - Our Meet the Teacher BBQ was successful. BP #2 - Feedback has been gathered, with a term-by-term Calendar of Events preferred.
 Term 3: BP #6 - Fox School hosted all the schools in South Westland to our Arts Festival day, providing morning tea and a shared BBQ lunch. This was a fantastic opportunity for all our South Westland Communities to come together.
 Term 4: BP #6 - Casual feedback on our school events this year has been positive from students, staff, parents, and our wider community (eg: DoC, our local Marae). A further opportunity for community voice on our school events and our Health Curriculum will be collected in Term 1, 2024. We are planning on hosting two more full-day events in Fox Glacier, in terms 1 and 3 next year, for all South Westland Schools.

INSPIRING CURIOUS MINDS

Whakahihiri i ngā hinengaro pakiki



ANNUAL PLAN 2023 - Analysis of Variance

Kaupapa: Initiative	Mahi: Action	Wā: Timeframe	Ko Whai: Who	Rauemi: Resources	Arotake: Review
<p>c. Align our classroom literacy programme with the re-write of the NZ Curriculum.</p> <p>2. Empower ākonga to lead their own learning.</p> <ul style="list-style-type: none"> Develop a school-wide inquiry process. 	<ul style="list-style-type: none"> Trial BSLA reading programme Collect Baseline Data 	<ul style="list-style-type: none"> Terms 1-4 By the end of Term 2 and Term 4 	<ul style="list-style-type: none"> Principal Principal 	<ul style="list-style-type: none"> Time - 50 hours across terms 1-4 with RTLit - 10 hours assessment of students x2 terms - 20 hours setting up programme and resources <p>Aro Mātai/Evaluation:</p> <p><u>Term 1:</u> No Principal release in term 1 has made it challenging to get BSLA up and running, and working with the RTLit has been difficult as had to be during the school day.</p> <p><u>Term 4:</u> Data has been collected. One student has made little progress due to lower attendance; a second student has made pleasing progress after a slow start.</p>	<p>KEY:</p> <p>Blue = completed</p> <p>Green = in process</p> <p>Red = needs action</p> <p><i>(BP = bullet point)</i></p>
	<ul style="list-style-type: none"> Gather baseline data Explore the inquiry process Develop our school-wide inquiry process and record as a visual Senior students share our inquiry process with whānau and community at our Term 2 Learning Celebration Students share some of their inquiries at our Term 3 Learning Celebration and talk about how they used the inquiry process Trial school inquiry process 	<ul style="list-style-type: none"> By the end of Week 3, Term 1 By the end of Term 1 By the end of Term 2 Week 10, Term 2 Week 10, Term 3 Term 3 to end of Term 1, 2024 	<ul style="list-style-type: none"> Principal Principal Principal, teachers Principal, senior students Principal, teachers, students Principal, teachers, students 	<p>KEY:</p> <p>Blue = completed</p> <p>Green = in process</p> <p>Red = needs action</p> <p><i>(BP = bullet point)</i></p> <p>Aro Mātai/Evaluation:</p> <p><u>Term 1:</u> No Principal release in term 1 has seen a number of actions not yet started. These will be prioritised once Principal release begins.</p> <p><u>Term 2:</u> BP #1 - Feedback gathered from staff and students with both feeling there is opportunity provided for students to lead their own learning. Staff are committed to providing more of these opportunities and actively planning for them to happen.</p> <p><u>BP #3</u> - our school wide inquiry process has been completed and is beginning to be implemented. BP #4 - Students are working towards sharing our inquiry process with parents in week 10, term 3, alongside their inquiries.</p> <p><u>Term 3:</u> BP #4, #5 - Students completed their Energy inquiry and shared their learning with parents and the wider community at our end of term Learning Celebration. Senior students also made and shared a powerpoint about our school inquiry process.</p> <p><u>Term 4:</u> BP #6 - Trialing of our school inquiry process has begun. Teacher and principal will use the school inquiry process to support planning our 2024 Inquiry, and continue to support students to use the process to guide and shape their own inquiries.</p>	



Evaluation and Analysis of Student Progress and Achievement in 2023



At Fox Glacier School we provide individualised teaching and learning programmes for all our students. This ensures that our ākongā receive maximum amounts of one-to-to teacher time to help them achieve their learning goals and reach their full potential, while also having opportunities to work in small groups with their peers, where they can benefit from each other's strengths, share knowledge, and develop their critical thinking and problem-solving skills.

Literacy and Numeracy

In 2023, all our students made progress in their Literacy and Numeracy.

Our school data for 2023 shows:

Reading:

Working Towards Curriculum Expectation - 15%

Working At Curriculum Expectation - 85%

Writing:

Working Towards Curriculum Expectation - 70%

Working At Curriculum Expectation - 30%

Maths:

Working Towards Curriculum Expectation - 15%

Working At Curriculum Expectation - 85%

Background/Context:

In 2023, only 54% of students had attended Fox School for 2 or more years. Three students had been at our school for less than 12 months, and 2 students were only at our school for 10 weeks.

In 2023, 2 students with specific needs received funding from the Ministry of Education for extra support. The transitional nature of our school roll continues to impact achievement results, and places a lot of extra work on teachers who need to back-fill learning for students who arrive with gaps in their learning. In 2023, student attendance and challenges around staffing the school, also impacted on achievement.

Learning Needs

All ākongā with learning needs were quickly identified, and had supports put in place to support their progress and achievement.

Some examples of these supports are:

- Individualised learning programmes, designed to meet the specific needs of each student
- A full-time teacher aide, to provide support for classroom learning as needed
- Extra teacher time for students identified as needing more learning support
- Fluid groupings of students, which enabled students to move between groups and levels, depending on their specific need
- Regular individual zoom sessions with a speech language therapist, to support a number of students experiencing oral language difficulties
- Meetings held with all stakeholders (student, whānau, teachers, and support specialists) to ensure information is shared, all stakeholders have a voice, and everyone involved is working towards the same learning goals
- Informal 'check-ins' with whānau on a regular basis to share knowledge and strategies, provide feedback, and celebrate achievements

Student Attendance

In 2023, there was a marked increase in student absences, which impacted negatively on student achievement. In particular, there was a sharp increase in the number of ākonga taking time off school to go on holiday with whānau during term time. A high level of covid and other sickness also impacted student attendance throughout 2023.

Whole-school attendance figures for 2023 were 85%, with individual student attendance as low as 60%. Some ākonga were identified as having 'patterns' of days off (eg: Fridays). 16% of students regularly arrived late for school, meaning they missed out on their first group teaching session with the teacher. Anything less than 95% attendance for a student is of concern because it impacts a student's ability to meet curriculum expectations, particularly as they progress up the year levels. All end of year reports included annual attendance data for each tamariki.

Student attendance remains a focus in 2024.

Curriculum

In 2023, students at Fox Glacier School received a very rich and varied curriculum, which included all eight learning areas, and focused on our local curriculum.

Teachers provided regular and purposeful opportunities throughout the year for ākonga to engage with The Arts (Dance, Drama, Visual Art, and Music), and Health and PE, as these areas play a crucial role in the holistic development of young students. In 2023, Fox Glacier School tamariki attended swimming, athletics, and cross country events, and hosted an Arts Festival for all the schools in South Westland (which involved tamariki performing as both individual schools and a massed choir, and displaying a range of completed artwork).

Science, Social Sciences, Technology, and New Zealand History, were all delivered through an integrated learning programme, which included a strong focus on our local Fox Glacier and South Westland areas, and utilised our Fox Glacier School Inquiry Process.

This was further supported by our EOTC programme (Education Outside the Classroom), which included a range of local learning experiences with the Department of Conservation, a day spent at our local Marae, a sleepover and local day trip for our junior students, and a senior camp (combined with another local school).

At Fox Glacier School we recognise the need for ākonga to develop a firm foundation in literacy and numeracy at the primary school level. Thus, Reading, Writing, and Mathematics remained a core focus of our learning programme in 2023.

Structured Literacy was introduced at the beginning of 2023 for our youngest tamariki, and further developed throughout the year, with excellent results.

Next Steps

Our school-wide data indicates that Writing is an area of focus for 2024.

Teachers will research writing programmes which focus more on the explicit teaching of writing skills, and less on writing genre, and begin trialing the programme which best fits our needs.

The Structured Literacy programme will continue in 2024, and will be further supported by the introduction of the Ideal Spelling Programme across all year levels from the beginning of the year.

Giving Effect to Te Tiriti o Waitangi at Fox Glacier School

Fox Glacier School recognises the unique position of Māori in Aotearoa New Zealand, and acknowledges Māori as the elder treaty partner. We seek to promote awareness of Te Mana o Aotearoa, which reflects the collective spirit, strength, and integrity of the people (tāngata) and land (whenua) of Aotearoa New Zealand.

Partnership:

Partnership involves our school working together with iwi, hapū, whānau, and our wider Māori communities to develop strategies for education. Partnership encourages and requires Māori to be involved at all levels of the education sector, including decision-making, planning, and development of curriculum.

Protection:

Protection means actively protecting Māori knowledge, interests, values, and other tāonga. Fox Glacier School believes that identity, language, and culture are important expressions of what it means to be a culturally located learner. Ka Hikitia (Ministry of Education, 2007) emphasises that “culture counts” and describes a commitment to “knowing, respecting, and valuing where students are, where they come from, and building on what they bring with them”.

Participation:

Emphasises positive Māori involvement at all levels of education, as expressed in NELP 1 (2). At Fox School we have high aspirations for every learner/ākonga. We support these aspirations by partnering with whānau and our wider community to design and deliver education that responds to our students’ needs, and sustains their identities, languages, and cultures.

Giving effect to Te Tiriti o Waitangi at Fox Glacier School:

What You Will See	What You Will Hear	What You will Feel
<ul style="list-style-type: none">● Te Reo and tikanga Māori on our walls, in our books, in our library, in our presentations, and in our school values.● Te Reo and tikanga Māori is evident in our Fox School tikanga - ‘how we do things around here’.● Learning experiences created around Waitangi Day and Matariki each year.● Local curriculum reflects the unique position of Māori and provides opportunities to learn about and visit local places of significance to Māori.● Learning experiences created around our local iwi narratives.● Visits to our local marae.● Te Reo lessons.● Incorporating Māori tikanga and customs wherever possible eg: making harakeke flowers and kete for pet day exhibits.● Ākonga providing karakia, karakia kai, and waiata at local events.● Close ties being forged between school and local iwi, sharing and learning from each other.● Māori ākonga and whānau positioned as experts - helping staff and students to learn Te Reo and further their own understanding of Māori culture and tikanga.	<ul style="list-style-type: none">● Daily recital of our morning karakia and Fox School mihi, led by tamariki.● Karakia kai, led by tamariki.● Te Reo being spoken and sung.● Te Reo being used daily eg: for greetings, place names, classroom instructions, colours, numbers, praising others, singing Happy Birthday, our school values, etc.● National Anthem and waiata sung at School Learning Celebrations, as well as recital of our karakia and Fox School mihi, led by tamariki.● Students welcoming guests using waiata and karakia, and providing these at local events.● Students visiting playgroup and sharing karakia and waiata.● Māori news stories and events being shared at morning talks.	<ul style="list-style-type: none">● Whanaungatanga and Manaakitanga as we:<ul style="list-style-type: none">- Welcome other schools and guests with karakia, our school mihi, and waiata- Host local rangitahi- Support and teach others karakia, waiata, and mihi- Seek out and get involved in local activities where we can utilise our te reo and waiata skills, and grow our knowledge of local iwi● Kaitiakitanga as we:<ul style="list-style-type: none">- Take part in conservation projects eg: planting trees, releasing kiwi into the wild with DoC, designing signs for local walkways with DoC● Aroha as we:<ul style="list-style-type: none">- Celebrate all of our cultures and whānau- Eat together, laugh together, play together, and learn together- Take care of our school, our friends, and our environment together- Support each other and connect with one another

Statement of Compliance with Employment Policy for the year ended 31 December, 2023

The Fox Glacier School Board:

- Has developed and implemented personnel policies, with policy and procedural frameworks, to ensure the fair and proper treatment of employees in all aspects of their employment, and in accordance with our Fox Glacier SchoolDocs Policy (see below)
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board
- Ensures all employees and applicants for employment are treated according to their skills, qualifications, and abilities, without bias or discrimination
- Meets all Equal Employment Opportunities requirements
- Follows the policy for Equal Employment Opportunities on our Fox Glacier School SchoolDocs Policy (see below)
- Has an EEO representative and an employee database
- Regularly consults with staff to hear any concerns
- Encourages staff to participate in Professional Learning Development and provides financial support for them to do so
- Monitors the EEO programme through staff voice and board reports

Fox Glacier School - SchoolDocs Equal Employment Opportunities Policy

As required by the Education and Training Act 2020 (s 597), Fox Glacier School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Fox Glacier School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Fox Glacier School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an EEO representative

- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Fox Glacier School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year).

Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$234.40 (excluding GST).

The funding was spent on funding travel for ākongā to sporting events within South Westland.

The number of students that participated in organised sport in 2023 fluctuated between 14-18 tamariki.

