

FLANSHAW ROAD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1276

Principal: Dr Cherie Taylor-Patel

School Address: 51 Flanshaw Road, Te Atatu South, Auckland

School Postal Address: 51 Flanshaw Road, Te Atatu South, Auckland

School Phone: 09 834 7224

School Email: principal@flanshawroad.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Luke Faesen Kloet	Presiding Member	Elected September 2022	September 2025
Cherie Taylor-Patel	Principal ex Officio		
Debra Barron	Parent Representative	Elected September 2022	September 2025
Sarah Bymolt	Parent Representative	Elected September 2022	September 2025
Marcel Fletcher	Parent Representative	Elected September 2022	September 2025
Elizabeth Mitrova	Parent Representative	Elected September 2022	September 2025
Frances Hay	Staff Representative	Elected September 2022	September 2025

Accountant / Service Provider:

Edtech Financial Services Ltd

FLANSHAW ROAD SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Flanshaw 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.

Luke Faesen Kloet

Full Name of Presiding Member

DocuSigned by:

Luke Faesen Kloet

0E861CD84612416

Signature of Presiding Member

06 June 2024

Date:

Cherie Taylor-Patel

Full Name of Principal

DocuSigned by:

Cherie Taylor-Patel

A5E08FF4BFDD4DC

Signature of Principal

06 June 2024

Date:

Flanshaw 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	3,270,389	3,049,293	3,312,187
Locally Raised Funds	3	157,730	147,700	276,029
Interest		15,556	4,500	3,083
Total Revenue		3,443,675	3,201,493	3,591,299
Expense				
Locally Raised Funds	3	100,909	96,605	106,152
Learning Resources	4	2,212,920	2,146,779	2,278,758
Administration	5	232,625	215,338	234,379
Interest		2,371	-	3,089
Property	6	1,017,511	737,950	942,917
Loss on Disposal of Property, Plant and Equipment		1,409	-	4,679
Total Expense		3,567,745	3,196,672	3,569,974
Net Surplus / (Deficit) for the year		(124,070)	4,821	21,325
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(124,070)	4,821	21,325

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

Flanshaw 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		794,555	794,555	773,230
Total comprehensive revenue and expense for the year		(124,070)	4,821	21,325
Equity at 31 December		670,485	799,376	794,555
Accumulated comprehensive revenue and expense		670,485	799,376	794,555
Reserves		-	-	-
Equity at 31 December		670,485	799,376	794,555

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.

Flanshaw 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	279,404	387,536	638,517
Accounts Receivable	8	170,355	180,300	178,984
GST Receivable		14,355	1,000	-
Prepayments		20,627	16,000	15,686
Inventories	9	4,580	3,000	3,019
Funds Receivable for Capital Works Projects	14	32,730	-	72,359
		522,051	587,836	908,565
Current Liabilities				
GST Payable		-	-	37,544
Accounts Payable	11	184,868	185,000	182,311
Provision for Cyclical Maintenance	12	93,444	64,107	6,467
Finance Lease Liability	13	12,358	8,894	24,039
Funds held for Capital Works Projects	14	49,620	-	284,316
Funds held on behalf of TLIF Cluster	15	-	23,766	23,766
		340,290	281,767	558,443
Working Capital Surplus/(Deficit)		181,761	306,069	350,122
Non-current Assets				
Property, Plant and Equipment	10	584,603	583,414	610,261
		584,603	583,414	610,261
Non-current Liabilities				
Provision for Cyclical Maintenance	12	77,255	77,255	144,082
Finance Lease Liability	13	18,624	12,852	21,746
		95,879	90,107	165,828
Net Assets		670,485	799,376	794,555
Equity		670,485	799,376	794,555

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

Flanshaw 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		836,467	771,293	854,566
Locally Raised Funds		162,831	143,409	385,700
International Students		2,686	10,000	
Goods and Services Tax (net)		(51,899)	(38,544)	26,945
Payments to Employees		(664,284)	(444,578)	(672,681)
Payments to Suppliers		(347,837)	(407,893)	(320,082)
Interest Paid		(2,371)	-	(3,089)
Interest Received		15,358	4,481	2,862
Net cash from/(to) Operating Activities		(49,049)	38,168	274,221
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	4,679
Purchase of Property Plant & Equipment (and Intangibles)		(75,539)	(53,153)	(82,888)
Net cash from/(to) Investing Activities		(75,539)	(53,153)	(78,209)
Cash flows from Financing Activities				
Finance Lease Payments		(15,692)	(24,039)	(19,308)
Funds Administered on Behalf of Other Parties		(218,833)	(211,957)	204,125
Net cash from/(to) Financing Activities		(234,525)	(235,996)	184,817
Net increase/(decrease) in cash and cash equivalents		(359,113)	(250,981)	380,829
Cash and cash equivalents at the beginning of the year	7	638,517	638,517	257,688
Cash and cash equivalents at the end of the year	7	279,404	387,536	638,517

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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Flanshaw 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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

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 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in Applying Accounting Policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19.

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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Teacher 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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

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) 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

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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

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:

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

i) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

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) 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.

m) Shared Funds

Shared Funds are held on behalf of the TLIF cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

t) Services Received In-kind

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

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	836,467	771,293	838,857
Teachers' Salaries Grants	1,698,518	1,800,000	1,736,097
Use of Land and Buildings Grants	735,404	478,000	737,233
	<u>3,270,389</u>	<u>3,049,293</u>	<u>3,312,187</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,082.

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	40,019	-	23,101
Fees for Extra Curricular Activities	75,026	88,700	70,483
Trading	39,999	41,000	30,238
Fundraising & Community Grants	-	8,000	-
Other Revenue	-	-	152,207
International Student Fees	2,686	10,000	-
	<u>157,730</u>	<u>147,700</u>	<u>276,029</u>
Expense			
Extra Curricular Activities Costs	59,509	53,200	72,977
Trading	41,400	41,000	33,175
Fundraising and Community Grant Costs	-	1,000	-
International Student - Other Expenses	-	1,405	-
	<u>100,909</u>	<u>96,605</u>	<u>106,152</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>56,821</u>	<u>51,095</u>	<u>169,877</u>

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	12,452	27,450	13,723
Equipment Repairs	196	2,000	300
Information and Communication Technology	805	3,000	-
Library Resources	363	450	154
Employee Benefits - Salaries	2,081,693	2,009,879	2,146,349
Staff Development	16,733	24,000	9,850
Depreciation	100,678	80,000	108,382
	<u>2,212,920</u>	<u>2,146,779</u>	<u>2,278,758</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	7,570	7,570	7,340
Board Fees	2,595	2,000	2,840
Board Expenses	1,740	3,000	1,535
Communication	3,396	4,280	3,357
Consumables	22,118	22,000	23,872
Other	34,797	49,250	30,734
Employee Benefits - Salaries	136,354	102,000	141,235
Insurance	13,681	14,238	13,667
Service Providers, Contractors and Consultancy	10,374	11,000	9,799
	<u>232,625</u>	<u>215,338</u>	<u>234,379</u>

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,544	16,800	20,099
Consultancy and Contract Services	8,126	10,000	7,315
Cyclical Maintenance	20,150	25,000	(11,131)
Grounds	6,059	9,500	9,450
Heat, Light and Water	31,949	35,500	35,758
Rates	51	150	62
Repairs and Maintenance	49,381	31,000	13,298
Use of Land and Buildings	735,404	478,000	737,233
Security	1,676	4,500	6,091
Employee Benefits - Salaries	145,171	127,500	124,742
	<u>1,017,511</u>	<u>737,950</u>	<u>942,917</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 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	39,403	147,535	398,516
Short-term Bank Deposits	240,001	240,001	240,001
Cash and cash equivalents for Statement of Cash Flows	<u>279,404</u>	<u>387,536</u>	<u>638,517</u>

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

Of the \$279,404 Cash and Cash Equivalents, \$49,620 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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	22,922	25,000	30,709
Interest Receivable	479	300	281
Teacher Salaries Grant Receivable	146,954	155,000	147,994
	170,355	180,300	178,984
Receivables from Exchange Transactions	23,401	25,300	30,990
Receivables from Non-Exchange Transactions	146,954	155,000	147,994
	170,355	180,300	178,984

9. Inventories

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	2,031	1,500	1,146
School Uniforms	2,549	1,500	1,873
	4,580	3,000	3,019

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	325,757	-	-	-	(14,635)	311,122
Furniture and Equipment	140,115	49,742	(82)	-	(36,131)	153,644
Information and Communication Technology	48,869	12,146	-	-	(20,229)	40,786
Motor Vehicles	21,401	-	-	-	(2,293)	19,108
Leased Assets	49,997	10,861	-	-	(24,098)	36,760
Library Resources	24,122	3,300	(947)	-	(3,292)	23,183
Balance at 31 December 2023	610,261	76,049	(1,029)	-	(100,678)	584,603

The net carrying value of equipment held under a finance lease is \$36,760 (2022: \$49,997)

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	556,578	(245,456)	311,122	556,578	(230,821)	325,757
Furniture and Equipment	790,385	(636,741)	153,644	741,590	(601,475)	140,115
Information and Communication Technology	344,654	(303,868)	40,786	332,508	(283,639)	48,869
Motor Vehicles	22,930	(3,822)	19,108	22,930	(1,529)	21,401
Leased Assets	208,805	(172,045)	36,760	207,916	(157,919)	49,997
Library Resources	65,408	(42,225)	23,183	66,910	(42,788)	24,122
Balance at 31 December	1,988,760	(1,404,157)	584,603	1,928,432	(1,318,171)	610,261

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	9,869	7,000	6,918
Accruals	7,430	8,000	7,200
Employee Entitlements - Salaries	149,840	155,000	151,453
Employee Entitlements - Leave Accrual	17,729	15,000	16,740
	<u>184,868</u>	<u>185,000</u>	<u>182,311</u>
Payables for Exchange Transactions	184,868	185,000	182,311
	<u>184,868</u>	<u>185,000</u>	<u>182,311</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	150,549	144,082	174,660
Increase to the Provision During the Year	20,150	25,000	-
Other Adjustments		(27,720)	(24,111)
Provision at the End of the Year	<u>170,699</u>	<u>141,362</u>	<u>150,549</u>
Cyclical Maintenance - Current	93,444	64,107	6,467
Cyclical Maintenance - Non current	77,255	77,255	144,082
	<u>170,699</u>	<u>141,362</u>	<u>150,549</u>

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

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

13. 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	13,689	-	25,965
Later than One Year and no Later than Five Years	19,350	-	22,689
Future Finance Charges	(2,057)	-	(2,869)
	<u>30,982</u>	<u>-</u>	<u>45,785</u>
Represented by			
Finance lease liability - Current	12,358	8,894	24,039
Finance lease liability - Non current	<u>18,624</u>	<u>12,852</u>	<u>21,746</u>
	<u>30,982</u>	<u>21,746</u>	<u>45,785</u>

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

14. 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
	\$	\$	\$	\$	\$
SIP Landscaping - Project number 223635	(26,271)	11,425	-	14,846	-
SIP Paths - Project number 223624	(13,358)	-	-	13,358	-
Senior Playground - Project number 232623	(32,730)	-	-	-	(32,730)
AMS Combined	-	21,202	(13,348)	-	7,854
Roof, Clearlite and Gutter					
Replacement - Project number					
232620	284,316	53,528	(306,050)	-	31,794
Hot Water Cylinder - Project Number 232622	-	10,772	(800)	-	9,972
Totals	211,957	96,927	(320,198)	28,204	16,890

Represented by:

Funds Held on Behalf of the Ministry of Education	49,620
Funds Receivable from the Ministry of Education	(32,730)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Landscaping - Project number	(18,009)	-	(8,262)	-	(26,271)
SIP Paths - Project number 223624	20,079	-	(33,437)	-	(13,358)
Senior Playground - Project number 232623	44,348	-	(77,078)	-	(32,730)
Block 2 ILE - Project number 202238	(38,934)	38,834	-	100	-
Roof, Clearlite and Gutter					
Replacement - Project number					
232620	-	286,816	(2,500)	-	284,316
Totals	7,484	325,650	(121,277)	100	211,957

Represented by:

Funds Held on Behalf of the Ministry of Education	284,316
Funds Receivable from the Ministry of Education	(72,359)

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

15. Funds Held on Behalf of TLIF Cluster

Flanshaw Road School is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	23,766	23,766	24,114
Funds Spent on Behalf of the Cluster	23,766	-	348
Funds Held at Year End	-	23,766	23,766

16. 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.

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

17. 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	2,595	2,840
<i>Leadership Team</i>		
Remuneration	283,205	318,958
Full-time equivalent members	2	2
Total key management personnel remuneration	285,800	321,798

There are 6 members of the Board excluding the Principal. The Board has held 9 meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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	4.00	1.00
110-120	1.00	1.00
120-130	1.00	0.00
	6.00	2.00

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

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

18. 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.

Pay Equity Settlement Wash-up Amounts

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 for the actual eligible staff members employed.

The Ministry is in the process of determining wash-up payments or receipts. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had not entered into any contract agreements for capital works. (2022:\$Nil)

(b) Operating Commitments

At 31 December 2023, the Board has not entered into new contracts. (2022: \$Nil)

Flanshaw Road School

Notes to the Financial Statements

For the year ended 31 December 2023

20. 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	279,404	387,536	638,517
Receivables	170,355	180,300	178,984
Total financial assets measured at amortised cost	<u>449,759</u>	<u>567,836</u>	<u>817,501</u>

Financial liabilities measured at amortised cost

Payables	184,868	185,000	182,311
Finance Leases	30,982	21,746	45,785
Total financial liabilities measured at amortised cost	<u>215,850</u>	<u>206,746</u>	<u>228,096</u>

21. 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 Flanshaw 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

T +64 (9) 367 1656

www.rsmnz.co.nz

The Auditor-General is the auditor of Flanshaw Road School (the School). The Auditor-General has appointed me, Steve Hayes, 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 24, 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 7 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, treaty of Waitangi 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 Flanshaw Road School.

A stylized, handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke.

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



Analysis of Variance Reporting



School Name:	Flanshaw Road	School Number:	1276
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Strategic Aim:	For learners to build strong academic foundations upon which to achieve learning success.																																																
Annual Aim	To accelerate learning in literacy – with an emphasis on reading																																																
Target:	<p>3 Year 2 Pasifika students were identified as reading below expectation – based on Term 4 2022 data. To raise the reading achievement of these identified students.</p> <p>5 Year 2 Maori students were identified as reading below expectation – based on Term 4 2022 data. To raise the reading achievement of these identified students.</p> <p>1 Year 3 Pasifika students were identified as reading below expectation – based on Term 4 2022 data. To raise the reading achievement of these identified students.</p> <p>1 Year 3 Maori students were identified as reading below expectation – based on Term 4 2022 data. To raise the reading achievement of these identified students.</p> <p>2 Year 4 Pasifika students were identified as reading below expectation – based on Term 4 2022 data. To raise the reading achievement of these identified students.</p> <p>2 Year 4 Maori students were identified as reading below expectation – based on Term 4 2022 data. To raise the reading achievement of these identified students.</p>																																																
Baseline Data:	<p>Analysis of the school wide data at the end of Term 4 2022 showed that there was lower student achievement in reading for some students. Further analysis indicated that there were some Pasifika and Maori students who were below or well below expectation. Students moving into Year 2, Year 3 and Year 4 were specifically identified.</p> <table border="1"> <thead> <tr> <th>Year 1 data Term 4 2022 reading</th><th>Above</th><th>At</th><th>Below</th><th>Well below</th></tr> </thead> <tbody> <tr> <td>Pasifika</td><td>0 - 0%</td><td>3 - 37%</td><td>2 - 26%</td><td>3 - 37%</td></tr> <tr> <td>Māori</td><td>1 - 8%</td><td>3 - 21%</td><td>7 - 50%</td><td>3 - 21%</td></tr> <tr> <td>Year 2 data Term 4 2022 Reading</td><td>Above</td><td>At</td><td>Below</td><td>Well below</td></tr> <tr> <td>Pasifika</td><td>3 - 27%</td><td>3 - 27%</td><td>2 - 18%</td><td>3 - 27%</td></tr> <tr> <td>Māori</td><td>2 - 29%</td><td>0 - 0%</td><td>4 - 57%</td><td>1 - 14%</td></tr> <tr> <td>Year 3 data Term 4 2022 Reading</td><td>Above</td><td>At</td><td>Below</td><td>Well below</td></tr> <tr> <td>Pasifika</td><td>3 - 19%</td><td>9 - 56%</td><td>0 - 0%</td><td>4 - 25%</td></tr> <tr> <td>Māori</td><td>3 - 27%</td><td>3 - 27%</td><td>1 - 9%</td><td>4 - 37%</td></tr> </tbody> </table>				Year 1 data Term 4 2022 reading	Above	At	Below	Well below	Pasifika	0 - 0%	3 - 37%	2 - 26%	3 - 37%	Māori	1 - 8%	3 - 21%	7 - 50%	3 - 21%	Year 2 data Term 4 2022 Reading	Above	At	Below	Well below	Pasifika	3 - 27%	3 - 27%	2 - 18%	3 - 27%	Māori	2 - 29%	0 - 0%	4 - 57%	1 - 14%	Year 3 data Term 4 2022 Reading	Above	At	Below	Well below	Pasifika	3 - 19%	9 - 56%	0 - 0%	4 - 25%	Māori	3 - 27%	3 - 27%	1 - 9%	4 - 37%
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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>
<p>Teachers of Year 1 and Year 4 students, with the support of team leader, identified Maori and Pasifika target students in their classes.</p> <p>Clear expectations of progress were discussed at team meetings.</p> <p>Team inquiry – reading Students were discussed at each second team meeting. Teachers supporting and sharing teaching practice.</p> <p>Regular review of progress and teaching practice. Changes made to meet student needs.</p> <p>Students were provided with feedback – feedforward.</p> <p>In house AfL PLD provided for all teachers. Team leaders carried out observations and feedback to the Year 1, Year 3 and Year 4 teachers.</p> <p>There was an emphasis in Year 1 on fluency and comprehension. Support staff used Early Words to boost reading progress</p>	<p>Year 2 targeted student progress T1-T4 Pasifika 1 student progressed 7 levels and is achieving just below expectation. 1 student progressed 9 levels and is achieving below expectation. 1 student progressed 8 levels and is achieving at expectation. Maori 2 students progressed 7 levels and are achieving below expectation. 1 student progressed 8 levels and is achieving below expectation. 1 student progressed 8 levels and is achieving at expectation. 1 student progressed 9 levels and is achieving at expectation. 1 student progressed 13 levels and is achieving at expectation.</p> <p>Year 3 targeted student progress T1-T4 Pasifika 1 student made over 24 months progress and is achieving above expectation. Maori 1 student is achieving above expectation.</p>	<p>All targeted students made progress in reading from term 1 to term 4.</p> <p>For the targeted students in Year 2 who are below expectation they all made the most progress in Term 3 and Term 4. Two of the student's attendance improved in these two terms. One student started at a very low level and has made significant progress throughout the year. They have gained confidence in reading which may not show in the data.</p> <p>The Year 3 targeted students both made excellent progress. Both are now achieving above expectation. Both these students benefited from daily reading mileage, working in flex grouping. Ensuring that their whanau were provided with regular updates of their progress.</p>	<p>Year 3, Year 4 and Year 5 teachers to regularly monitor the progress and achievement of the students who were target students 2023.</p> <p>A continued focus on sharing effective reading practices within team and staff meetings.</p> <p>Developing teachers' knowledge of strategies to accelerate reading progress.</p> <p>Use the teacher who has Accelerated Literacy Learning programme knowledge to support the teachers.</p> <p>Review Learning support staff programmes (students they support)</p>

<p>Year 3 and Year 4 teachers taught a range of comprehension to enable students to acquire a deeper understanding of what they read.</p>	<p>Year 4 targeted student progress T1-T4</p> <p>Pasifika 1 student made over 24 months progress and is achieving at expectation.</p> <p>Maori 1 student made 18 months progress and is achieving below expectation. 1 student made over 24 months progress and is achieving just below expectation.</p>	<p>The Year 4 targeted students made excellent progress over the year.</p> <p>One student was on the colour wheel at the beginning of the year and had progressed to be beyond the colour wheel in Term 4. They worked with a learning support member most days to increase their confidence in reading and understanding of what they were reading.</p> <p>The Pasifika student completed phonics and early word – word attack skills to improve their reading achievement and understanding. They started at Flanshaw Road near the end of Term 4 2022.</p> <p>Through teaching as inquiry teachers identified and shared different strategies for supporting students with their reading. This had a particular impact on developing confidence and understanding for targeted students.</p>	
<p>Planning for next year:</p>			

Planned action for lifting achievement

Teachers will identify students who are achieving below and well below expectation and these students will be closely monitored to ensure their needs are met - making accelerated progress.

The students who were targeted in 2023 will need to be monitored in 2024.

Continue to provide relevant professional development for teachers at different stages.

Continue to provide additional learning support for target students.

In teams continue to share their practice and discuss students regularly.

Continue to ensure there are appropriate resources available throughout the school.



Flanshaw Road School

"Growing Leaders Of Tomorrow"

28th May 2024

KIWISPORT STATEMENT 2023

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,203.32.

Unfortunately, Flanshaw Road School did not code sport related funding to this code in 2023. We will ensure this happens in 2024, as we are committed to support our students to participate in a range of sporting activities throughout the school year.

Kind regards

Dr Cherie Taylor-Patel
Principal

Flanshaw Road School - 2023

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>Yes. There have been no major safety incidents with staff, students or parents during 2023. Covid has been a consistent disruptor to be managed during 2023.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>An Equal Opportunity Employment report was submitted to the Board of Trustees at the beginning of 2023. We have a diverse staff in age, gender, ethnic background and years of experience.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Best practice 'Performance Management' guidelines are followed when employing staff.</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? 	<p><i>As of September, 2023 we have two Board members (of six) who are of Māori descent. The school has a Kaumatua – David Tanenui, continues to support the strengthening of Mātaurangi / tikanga in the school.</i></p> <p><i>The school is a Level 4B Te Reo school.</i></p> <p><i>The school is part of the 'Māori Achievement Collaborative' and has a strong focus on strengthening the organization as a culturally sustainable learning community, as seen in the Strategic and Annual plans.</i></p> <p><i>Māori board members, teachers and staff are supported to develop capacity and capabilities through professional development opportunities linked to the strategic goal to build cultural capability, capacity and sustainability.</i></p> <p><i>Māori families contributed to the development of the 2024 – 2025 Strategic Plan through 'kahonui kit e kahonui' meetings during 2023.</i></p>
How have you enhanced the abilities of individual employees?	<p><i>There is a strong professional development programme that operates at every level of the school – for the Board, School Leadership, Teachers and Staff.</i></p> <p><i>The focus of continuous improvement is an integral part of the school 'kawa'. This is reported on at Board</i></p>

	<i>meetings eight times a year.</i>
How are you recognising the employment requirements of women?	<i>In a school environment, opportunity to improve pay and work conditions for women is high on the priority of our collective bargaining organization NZEI. Within the school, we work to meet the needs of all our staff, the majority of which are women.</i>
How are you recognising the employment requirements of persons with disabilities?	<p><i>The school site has had extensive modifications to ensure the requirements of anyone with disabilities is able to be met.</i></p> <p><i>The needs of all staff are met through wellbeing programmes, and opportunities to do professional development in different aspects of wellbeing, through the MITEY Sir John Kirwan Foundation Wellbeing programme.</i></p> <p><i>Staff also have access to EAP counselling and other counselling services as required.</i></p>

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?	Yes	
Has this policy or programme been made available to staff?	No	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	No	



Flanshaw Road School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Flanshaw Road School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Flanshaw Road School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


Flanshaw Road School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Flanshaw Road School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Flanshaw Road School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Flanshaw Road School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

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

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.




Related topics

- Māori Educational Achievement
- School Planning and Reporting
- Equal Employment Opportunities
- Learning Support
- Inclusive Education

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: Term 4 2022, Term 4 2020, Term 2 2017

Last review	Term 4 2022
Topic type	Core