

FRANKLEY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2168

Principal: Sarah Horton-Morris

School Address: Tukapa Street, New Plymouth

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

School Phone: 06 753 6436

School Email: admin@frankley.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

FRANKLEY SCHOOL

Annual Report - For the year ended 31 December 2022

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Frankley School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

David John Fox
Full Name of Presiding Member


Signature of Presiding Member

25 May 2023
Date:

Sarah Ann Meier-Hughes
Full Name of Principal


Signature of Principal

25 May 2023
Date:

Frankley School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,650,745	2,379,882	2,686,649
Locally Raised Funds	3	105,090	68,500	126,812
Interest Income		5,965	1,000	1,723
Gain on Sale of Property, Plant and Equipment		-	-	193
Other Revenue		10,961	-	1,235
		<u>2,772,761</u>	<u>2,449,382</u>	<u>2,816,612</u>
Expenses				
Locally Raised Funds	3	45,704	15,000	34,561
Learning Resources	4	2,018,817	1,787,252	2,014,781
Administration	5	135,301	153,049	169,717
Finance		3,348	1,305	2,666
Property	6	541,720	573,105	462,885
Loss on Disposal of Property, Plant and Equipment	11	9,982	-	2,332
		<u>2,754,872</u>	<u>2,529,711</u>	<u>2,686,942</u>
Net Surplus / (Deficit) for the year		17,889	(80,329)	129,670
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>17,889</u>	<u>(80,329)</u>	<u>129,670</u>

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

Frankley School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		771,319	576,942	612,399
Total comprehensive revenue and expense for the year		17,889	(80,329)	129,670
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		18,929	27,000	29,250
Equity at 31 December		808,137	523,613	771,319
Accumulated comprehensive revenue and expense		808,137	523,613	771,319
Equity at 31 December		808,137	523,613	771,319

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Frankley School
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	328,273	3,000	448,174
Accounts Receivable	8	148,600	138,484	126,464
GST Receivable		22,584	12,895	7,375
Prepayments		7,113	10,280	11,710
Inventories	9	1,179	2,155	1,145
Investments	10	130,500	125,105	130,500
		<u>638,249</u>	<u>291,919</u>	<u>725,368</u>
Current Liabilities				
Accounts Payable	12	186,170	223,422	150,555
Provision for Cyclical Maintenance	13	-	5,500	18,871
Finance Lease Liability	14	13,771	15,567	15,671
Funds held for Capital Works Projects	15	-	-	12,004
		<u>199,941</u>	<u>244,489</u>	<u>197,101</u>
Working Capital Surplus/(Deficit)		<u>438,308</u>	<u>47,430</u>	<u>528,267</u>
Non-current Assets				
Property, Plant and Equipment	11	464,010	561,933	335,847
Work in Progress		-	6,617	-
		<u>464,010</u>	<u>568,550</u>	<u>335,847</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	77,133	83,894	73,134
Finance Lease Liability	14	17,048	8,473	19,661
		<u>94,181</u>	<u>92,367</u>	<u>92,795</u>
Net Assets		<u>808,137</u>	<u>523,613</u>	<u>771,319</u>
Equity		<u>808,137</u>	<u>523,613</u>	<u>771,319</u>

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

Frankley School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		648,836	502,697	652,165
Locally Raised Funds		116,106	60,500	128,345
Goods and Services Tax (net)		(15,209)	-	5,520
Payments to Employees		(232,575)	(210,617)	(320,006)
Payments to Suppliers		(422,450)	(512,095)	(313,967)
Interest Paid		(3,348)	(1,305)	(2,666)
Interest Received		4,728	1,000	1,783
Net cash from/(to) Operating Activities		96,088	(159,820)	151,174
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	3,478
Purchase of Property Plant & Equipment (and Intangibles)		(210,597)	(285,000)	(104,850)
Net cash from/(to) Investing Activities		(210,597)	(285,000)	(101,372)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,929	27,000	29,250
Finance Lease Payments		(12,317)	(18,139)	(14,917)
Funds Administered on Behalf of Third Parties		(12,004)	-	(54,920)
Net cash from/(to) Financing Activities		(5,392)	8,861	(40,587)
Net increase/(decrease) in cash and cash equivalents		(119,901)	(435,959)	9,215
Cash and cash equivalents at the beginning of the year	7	448,174	438,959	438,959
Cash and cash equivalents at the end of the year	7	328,273	3,000	448,174

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

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

Frankley School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of stationery 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 not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	648,368	502,697	618,791
Teachers' Salaries Grants	1,629,373	1,432,958	1,704,308
Use of Land and Buildings Grants	369,648	444,227	353,215
Other Government Grants	3,356	-	10,335
	<u>2,650,745</u>	<u>2,379,882</u>	<u>2,686,649</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	54,239	52,000	60,720
Fees for Extra Curricular Activities	35,665	6,000	34,644
Trading	10,286	8,000	9,068
Fundraising & Community Grants	4,900	2,500	22,380
	<u>105,090</u>	<u>68,500</u>	<u>126,812</u>
Expenses			
Extra Curricular Activities Costs	36,058	7,000	24,429
Trading	9,646	8,000	10,132
	<u>45,704</u>	<u>15,000</u>	<u>34,561</u>
Surplus for the year Locally raised funds	<u>59,386</u>	<u>53,500</u>	<u>92,251</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	121,539	134,300	70,576
Library Resources	1,196	1,500	1,342
Employee Benefits - Salaries	1,779,119	1,551,472	1,855,219
Staff Development	18,890	26,000	17,464
Depreciation	82,487	58,480	63,980
Extra Curricular Activities	15,586	15,500	6,200
	<u>2,018,817</u>	<u>1,787,252</u>	<u>2,014,781</u>

5. Administration

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Audit Fee	4,596	4,596	4,463
Board Fees	3,265	4,000	2,580
Board Expenses	5,961	10,100	4,176
Communication	2,405	4,000	2,164
Consumables	4,658	6,600	6,891
Legal Fees	-	-	22,753
Other	16,849	15,450	14,108
Employee Benefits - Salaries	80,759	89,603	91,677
Insurance	5,348	6,000	5,496
Service Providers, Contractors and Consultancy	11,460	12,700	15,409
	<u>135,301</u>	<u>153,049</u>	<u>169,717</u>

6. Property

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Caretaking and Cleaning Consumables	59,496	48,000	46,160
Cyclical Maintenance Provision	14,632	12,928	15,957
Grounds	14,375	14,200	10,523
Heat, Light and Water	24,366	18,500	21,471
Repairs and Maintenance	56,180	33,750	13,913
Use of Land and Buildings	369,648	444,227	353,215
Security	3,023	1,500	1,646
	<u>541,720</u>	<u>573,105</u>	<u>462,885</u>

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

7. Cash and Cash Equivalents

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Bank Accounts	238,273	3,000	358,174
Short-term Bank Deposits	90,000	-	90,000
Cash and cash equivalents for Statement of Cash Flows	<u>328,273</u>	<u>3,000</u>	<u>448,174</u>

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















INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FRANKLEY SCHOOL FINANCIAL STATEMENTS



The Auditor-General is the auditor of Frankley School (the School). The Auditor-General has appointed me,

Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, 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 20, that comprise the statement of financial position as at 31 December 2022, the statement of

comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:



• present fairly, in all material respects:

○ its financial position as at 31 December 2022; and

○ its financial performance and cash flows for the year then ended; and

○ comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure



Regime

Our audit was completed on 25 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the

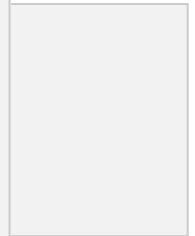
responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.



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



In preparing the financial statements, the Board is responsible on behalf of the School for assessing the

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



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

1989.

Responsibilities of the auditor for the audit of the financial statements

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



Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's

Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget

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

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



judgement and maintain

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• 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
rd of Trustees
al statements,
Kiwisport statement
and Personnel Policy
Compliance statement
included as
appendices, and our
auditor's report
thereon.

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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 the School.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand











Analysis of Variance 2022 - Frankley School - 2168



Principal's endorsement: Sarah Horton-Morris

Frankley School Board endorsement: David Fox

Submission Date to Ministry of Education: March 01 - 2023

TARGET ONE FOR RAISING STUDENT ACHIEVEMENT - 2022	
<u>Strategic Goal Two:</u> Te Ako Learning to Learn	All students are supported to achieve success in their learning through a balanced curriculum Programmes reflect government priorities
Annual Goal Annual Target 2	Improve Student Capability in Mathematics To achieve equity and excellence by accelerating progress in Mathematics for 34 learners across Year 3 to 6. Target Group Breakdown 34 students in Year 3, 4, 5 and 6 to meet Frankley School's curriculum expectation. 65 % girls 17% New Zealand Māori
	17% have an ESOL background Success Indicators We will know when we have achieved this when we: <ol style="list-style-type: none">1. Increase the total number of students learning within or beyond their curriculum expectations in Mathematics2. Increase target students number knowledge3. Students meet expected shift in scale score PAT as reflected by year level4. Ensure all students make progress in learning for Mathematics by the end of the year5. Track, monitor and accelerate the progress of the following priority groups: 2021 end-of-year Maths data: These learners will be Year 3 to 6 in 2022 Māori students

Current Situation	<p>Target students data to be collated in term 1 - IKAN</p> <p><u>Baseline Data:</u> Mathematics End of Year 2021 Mathematics End of Year 2022</p> <div> <div>  </div> <div>  </div> </div>
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	<div>  </div> <div>  </div> <p>End 2021 End 2022</p>
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Key Tasks	Responsibilities	Timeframe	Resources	
2021 data for PAT mathematics and Jam analysed with teaching staff and target students identified. Data used throughout the year to support planning	Rachael James	Term 1	eTap	<p>June: Targeted maths and maths c Ongoing ma year data c</p> <p>November: PVAT and P assess how</p>
<p>Collaborative planning and monitoring set up for target students</p> <p>Team process for accelerating progress for number sense and place value knowledge</p> <ol style="list-style-type: none"> 1. Agree what progress looks like 2. Data check points and assessment to be added 	Rachael James Sarah Morris Brendon Anderson - PVAT	Term 1	Baseline Data Template for recording	<p>June: Comp voice, identi students.</p> <p>PVAT assess show progr sense.</p> <p>November: from PVAT c practice.</p> <p>Second PVA target stude learning and</p>

<p>3. Identify the use of the Agency Bees with students</p> <p>4. Student voice collected around confidence in Mathematics</p> <p>5. Teacher voice collected around confidence in teaching Mathematics</p>				
Identify with students why they have been selected and where they need to get to and celebrations for success.	Hub teachers Rachael James check in	Term 1 and ongoing		<p>June: . Ongoing to celebrate their pedagogical and number</p> <p>November: with students they have b work on to a Number Ser Home learn whānau. During class explain why concepts in students.</p>
Hub teachers working to create a plan to further develop learning partnerships. Whānau voice will be gathered on how to improve Mathematics	Rachael James Bonnie Mills Tina Johnson Brendon Anderson	Term 1	Survey	<p>June: Gather students. Su place value, their hub pro</p> <p>November: Tahi and in t develop lear with whānau child. Whānau the type of p</p>

Shared ideas for developing agency across Mathematics	Leadership team	2 Teacher Only Days across the year and 2 visits during term2 and 3	Bek Galloway	<p>June: Ongoing</p> <p>November: school deve hubs, teacher enhance ag Mathematic leadership F refreshed C agency, lear</p>
Inform whānau about child being a target-letter and phone call/google meet follow up	Rachael James	Term 1	Letter template	<p>June: Letter beginning o getting stud</p> <p>November: informing th Met with par home learni through em to be return</p>


Collect student whānau voice about mathematics	Rachael forms	Beginning, mid, end of year	Google form	June: Google form at beginning of year November: students on mathematics regarding the
Send home packs to reinforce hub learning	Jess Knudsen with support from math team	Ongoing	Math budget	June: List of home learning started. November: in August after Maths home returned in November
Create non-negotiable practices for Mathematics across the school based on best practice	Leadership Team	Ongoing: supported by Professional Growth Cycle	Leadership	June: Professional Mahi Tahi to gather teacher understanding based practice

				November: regarding co and the type in their class Number Series Mahi Tahi and focus on this Mahi Tahi so to further practices for
Progress reported to the School Board at meetings (x2) and leadership team to discuss priority and target students during Friday meetings	Leadership	June and November	123 124 IKAN	June: Board progress and November: report resch Priority and discussed with team meeting Staff
Professional Development using nzmaths	Rachael James Brendon Anderson	Ongoing at Mahi Tahi	nzmaths	June: Regular from nzmaths Tahi November: nzmaths shared Emails sent and support Support at the mathematics testing and resources. The pedagogy of high quality units - Brendon
Beginning of year Hub Analysis completed and updates termly (includes data analysis)	Principal, Hub Teachers	Term 1 and Ongoing	template	June: Hub of maths targets November:

				Hub Analysis
Development of rich tasks and practice of new skills and knowledge	Hub teachers Rachael James Brendon Anderson	Ongoing	Cognition NZ Maths	June: Exam at Mahi Tahu staff to use understanding value with s November: (
Culturally responsive practice	Rachael James, MASAM	Ongoing	Cognition	June: Mahi culturally re and other a November: examples g practice dur morning me from the Na understand practice.
Release math specialist teacher to support groups	Sarah Morris Rachael James Brendon Anderson	Ongoing	Staffing	June: No re used while s and 4 TBC November: towards 202 working with
Use of screening tool to identify specific Maths needs and cognitive barriers.	Brendon Anderson	Ongoing	Toi Foundation to fund Lucid suite of tools - GL Assessments	June: Purch Dyscalculia. whānau hui of tools. The google form Also purcha learning bar learning e.g November: Cognitive as identified st with Hub tea learning and Whānau hui
Use of teacher aide to support ESOL children included in target (6 students)	Leah Uhlenberg	Ongoing	Staffing ESOL funding	June: TA us learners and value November: to support E number sen

Inform parents of child's Mathematics progress and how they can help at home	Principal, Hub Teachers	Written term 2, 4 Ongoing	Parent, Teacher, Student Led Conferences Reports Seesaw	<p>June: Written term 2, 4 held in June. Next steps. Seesaw posts for how they are doing.</p> <p>November: December. Written term 2, 4 needed for : Seesaw posts with whānau at home.</p> <p>Whānau hui to inform parents of being taught sense and place value and sent home</p>
Professional Growth Cycle implemented for coaching of teacher practice	Sarah Morris	Term 1 - 3	Template	<p>June: Professional Growth Cycle identified to coaching practice in mathematics</p> <p>November: Professional Growth Cycle Teachers success goals.</p>

DECEMBER UPDATE

Outcomes/What happened	Reasons for Variance(why did it happen?)	Evaluation(what worked well?)
<div>  </div> <p>Māori and NZ European students have made gains when looking at these cohorts. However, there was a drop in both boys and girls.</p> <p>7% of Māori students have made shifts from Below to At NZC expectations.</p> <p>15% of NZ European students have made shifts from Below to At NZC expectations.</p> <p>There was a drop in boys' achievement of 2% and girls 1%. This could be due to other ethnicities and ESOL factors. If we specify which ethnicity, it would make students identifiable as the group is so small.</p> <p>OTJ Target Student Achievement Data - NZC expectations 30 students are below NZC expectations. 2 have moved to AT NZC expectations</p>	<p>Focus on Number Sense and Place Value in Mahi Tahī sessions for teachers and in learning programmes.</p> <p>Daily Maths sessions encouraged.</p> <p>OTJ Moderation process carried out with Team Leaders and Hub teachers.</p> <p>Observations of effective practice and an experienced Mathematics teacher (Brendon & Rachael) carried out by staff and follow up discussions carried out to improve practice.</p> <p>PVAT assessment introduced for target students and others as needed to identify key gaps in knowledge and inform learning and teaching.</p> <p>Promotion of and increased use of NZ Maths units. These are highly effective units that encourage the development of key Maths concepts and understandings e.g. number sense and place value.</p> <p>Greater awareness of barriers to learning through cognitive testing and screening (e.g. dyslexia, working memory) and teaching accommodations that can be made. These tools allows teaching staff to identify gaps or learning challenges and engage whānau for next steps in accessing support</p> <p>There are other underlying factors that</p>	<p>Continue using PVAT to assess Number Sense and Place Value to inform learning and teaching.</p> <p>Unpack refresher implementation particularly progressions of Frankley School</p> <p>Design a plan, to ensure there is development of</p> <p>Continue to focus on Mahi Tahī sessions</p> <p>Develop an unit of effective mathematics is taught.</p> <p>Continue to use resources and alongside NZ Maths</p> <p>Identify 2023 targets for teachers with p these students PAT assessment</p> <p>Professional learning to personalise that reflect the Adaptive assessment</p>

	may cause limited progress	
<p>PAT Student Achievement Data 63% of our target students (excluding Y3s) made the expected scale score increase in Mathematics PAT. Y3s are excluded as they do not do the PAT in Y2 therefore there is no increase score available. 53% of our target students had a reader when completing the Maths PAT.</p> <p>PVAT Student Achievement Data 29 of the target students improved their PVAT data result. 7 of the target students improved their PVAT stage.</p>	<p>E..g. diagnosed or suspected Neurodiversity (e.g. dyslexia), ESOL, processing and working memory difficulties.</p> <p>Purchasing of maths resources and equipment based on teacher voice.</p> <p>Covid illnesses and increased absences have contributed to sporadic progress for some students.</p>	<p>Continue work at home.</p> <p>Attend Maths R assist with the School.</p> <p>Modelling of h and lessons. O to improve ma</p> <p>Continuing to h dyscalculia and students finding</p> <p>Investigating h students/gifte keep making p</p> <p>Continue with identify possib</p> <p>Leadership Te the attendance Students.</p> <p>Continued foc Mathematics. f</p>

TARGET TWO FOR RAISING STUDENT ACHIEVEMENT - 2022	
<p><u>Strategic Goal Two:</u></p> <p>Te Ako</p> <p>Learning to Learn</p>	<p>All students are supported to achieve success in their learning through a balanced curriculum Programmes reflect government priorities</p>

<div>Annual Goal</div> <div>Annual Target 3</div>	<div> <div>Improve Student Achievement in Reading using a Structured Literacy Approach</div> <div> <p>To achieve equity and excellence by accelerating reading and spelling progress for all learners by implementing Structured Literacy following the Little Learners Love Literacy (LL3) Sequence.</p> <p>To target a group of 24 year 2, 3 & 4 learners to achieve equity and excellence by accelerating reading and spelling progress by implementing Structured Literacy following the Little Learners Love Literacy (LL3) Sequence.</p> <p>Target Group Breakdown</p> <p>24 students, including Māori and boys, in Year 2, 3 & 4, to meet Frankley School’s curriculum expectation. 54% boys</p> <p>25% NZ Māori</p> <p>12% have an ESOL background</p> <p>To enhance the children’s agency in Reading; where they can articulate their goals, and monitor their progress.</p> <p>Success Indicators</p> <p>We will know when we have achieved this when we:</p> <ol style="list-style-type: none"> 1. Increase phonological awareness across all students from years 0-3 2. Follow the Structured Literacy scope and sequence for all years 0-3 learners so that literacy learning is not left to chance 3. Increase spelling accuracy linked to the explicit teaching of ‘The Code’ via Spelling and Writing moderation </div> </div>
	<div>4. Ensure all students make progress towards learning within or beyond their age appropriate level for Reading by the end of 2022</div>
<div>Current Situation</div>	<div> <div>Baseline Data:</div> <div> <div> <div></div> <div></div> </div> <div> <div>Reading End of Year 2021</div> <div>Reading End of Year 2022</div> </div> <div> <div></div> <div></div> </div> </div> </div>



END 2021 End 2022

Key Tasks	Responsibilities	Timeframe	Resources	
Implement 'The Code' spelling programme	Leadership Hub teachers	Term 1 and 2	MOE PLD Provided - Tamara Dahm Massey University	June: The hubs. Students that is appropriate outcomes. November: as the spelling hubs. Students work on the assessment
2021 achievement data for reading to be analysed with teaching staff, and target students identified	Leadership	Term 4 2021	eTap	June: Y2-4 sessions per students and SL with Reading Assessment term 2 and November: receive 4 days. In-depth and awareness 2023 Target focus students Y5-6 students week in SL monitored OTJ moderated
Collaborative planning and monitoring set up for target students Team process for accelerating progress - Agree what progress looks like - Data check points and assessment to be added	Bonnie Mills Team Leaders	Term 1 Week 3	Google Spreadsheet	June: Assessment ongoing. Monitoring data gathered Whānau co November: monitoring Term 4 data gathered, co Whānau co Achievement
Beginning of year Hub Analysis completed and updates termly (includes data analysis)	Principal, Hub Teachers	Term 1 - ongoing	Hub analysis Template/Target student template	June: All hubs with leadership Mahi Tahi in November: target students

Assessment of: Phonological awareness Beg Mid End Year Little Learners Love Literacy Reading Assessment -	Bonnie Mills Hub Teacher	Term 1 - and interval testing beg/middle/end	Etap Markbooks Liz Kane Resources Decodable Texts for Middle & Senior School Structured Literacy Shared Drive	June: Mark are assessi end interval November developme across the phonologic target stud have also k assessment
Provide advice and guidance, modeling and observations for the implementation of Structured Literacy	Bonnie Mills Team Leaders PGC Mentors	Term 1 - Term 4 Mahi Tahi	Liz Kane Literacy Christine Braid-Massey-Science of Reading Tamara Dahm Massey Structured Literacy Shared Drive	June: Mod support sta with Bex Ce demonstra skills taught November teaching st teachers. S number of
Use CRT and PCT release to carry out Structured Literacy observations to improve practice	Bonnie Mills Hub Teachers	Ongoing	Timetable set up in Shared Drive	June: Teac of each o feedback t 3 to supp strategies t of SL resou November to teachers for moving comprehen for some te (profession

				readings, o with teache understand comprehen
Professional Development for teaching and support staff in Structured Literacy Reading Fluency 'The Code' - morphology	Bonnie Mills	Term 1	Tamara Dahm Massey University Mar 1 2022 Mar 8, 2022 Mar 29, 2022	June: Mar why for ne Mar 8, 2022 fluency ski Mar 29, 20 in learning Anderson & November research a to impleme Awaiting co 2023.


Professional Development for Structured Literacy induction for new staff	Bonnie Mills	Term 1	PCT Release (early term 1)	<p>June: Share staff, Model supported for SL and provided feedback celebrated</p> <p>November: Professional Modeled le supported organisatio observation steps and c</p>
Purchase additional resource materials to support the implementation of Structured Literacy	Bonnie Mills Danika Northcott Julie Anders	Ongoing	2022 Budget	<p>June: Non-school. High middle and games Agency/SL</p> <p>November: sets purcha</p>

<p>Progress reported to the BOT meetings May & October</p> <p>Leadership team to regularly discuss priority and target students</p>	Leadership	Ongoing	eTap	<p>June: Over shared with meeting</p> <p>Leadership and target</p> <p>November: the Board discussed a hui.</p>
Reading OTJ moderation across hubs.	Leadership	Term 2, and 4	Admin Handbook visual for OTJ - updated and includes SL	<p>June: Ongo assessment</p> <p>November: leaders and shared with</p>
STIN interviews. This is to gather whānau aspirations for their tamariki as well as children's strengths, talents, interests and needs	Hub teachers	Term 1 and ongoing for new students	Online booking	<p>June: STIN Seesaw share new student conference group whā beginning o</p> <p>November: share prog Students sh learning to</p>
Host whānau information workshop sessions to understand Structured Literacy - importance of building alphabetic principle	Leadership Hub Teachers	Term 1 Term 3	Planning hui	<p>June: Pres ready to pr</p> <p>November: hub outlin Whānau background</p>

Increase in staffing in the year 2, 3 and 4 hubs to support Structured Literacy Tier system	Principal	Term 1 -4	Staffing	June: Bonnie Mills continued supporting learners from Literacy, numeracy experience
				November: continued to support ESOL learners with Literacy, numeracy are included
Analysis of Literacy testing report to School Board twice yearly	Bonnie Mills Team Leaders	Term 2 & 4	eTap	June: Termly with teaching November: with Board in December
Making Literacy Visible PLD with Bek Galloway. Link to Communication Capability and markers. Termly writing moderation	Principal	Term 1-4 TODs and in school sessions during Mahi Tahī	Bek Galloway Communication Rubric	June: Writing support OTL Communication Capability with Bek Galloway November: carried out Communication Capability by Leaders with Bek Galloway
Target group in year 5 & 6 hub for understanding 'The Code' and develop phonological awareness	Leadership	Term 1-4	Staffing Rachael James Bonnie Mills	June: Ongoing Rachael James November: sessions with updated and data
Inform parents of child's Reading and Spelling assessment information and how they can help at home	Principal, Hub Teachers	Written term 2, 4 Ongoing	Parent, Teacher, Student Led Conferences Reports Seesaw	June: May year report on Seesaw shared and prompt discussions opportunity at home. November: Seesaw shared and prompt
Identify with students why they have been selected and where	Hub teachers	Term 1	eTap Curriculum Expectations	June: Ongoing carried out success for
they need to get to and celebrations for success.				November: assessment students for
Hub teachers working to create a plan to further develop learning partnerships. Student and whānau voice	MASAM, Leadership	Ongoing	MASAM plan and template	June: Not yet November: and SENCO formalised

will be gathered on how to improve Reading				
Review attendance and late data closely to identify any impact on progress and targeted interventions	Leadership team	Ongoing	eTap Tutama Wahine o Taranaki	June: Attendance shared with of target students attendance November shared with of target students attendance concerning students. In students.

DECEMBER UPDATE

Outcomes/What happened	Reasons for Variance(why did it happen?)	Evaluation(what)
 <p>6% of students made shifts from Below to At NZC expectations.</p> <p>3% of students made shifts from At to Above NZC expectations.</p> <p>32% (11) of the students below NZC are 2022 Target Students. These students require additional time and consolidation for foundational literacy skill development. Of these students 72% are receiving or are on the waitlist for CACC support and assessments. These students have all had Lucid Screening carried out. All of these students will continue with additional targeted support in 2023.</p> <p>Target Cohort Update: 23 students - 1 Left the school in term 3. Phonological Awareness Progress - Foundational Skills To Decoding</p>	<p>Inclusion of early comprehension skills for capable readers. Guided reading sessions with The Code spelling programme incorporated to support progress..</p> <p>Daily sustained reading included into the senior hub programme.</p> <p>Frankley School Library reopened for class sessions and during lunchtimes. New texts purchased for the library and Leah Ulenberg is promoting these texts with students.</p> <p>OTJ moderation process carried out with Team Leaders and hub teachers.</p> <p>Bonnie Mills spent time in hubs of the target students to work alongside them and see their literacy in the class programme. Students were motivated to show their learning and especially share their writing books.</p> <p>Phonological Assessment checkpoints beginning, middle, end of year for junior and target students supports the development of foundational literacy skills</p> <p>ESOL games included into literacy sessions to support articulation of sounds and how to generate rhyming words Whole school approach to Structured Literacy and The Code for Spelling</p> <p>GROW and Agency introduced in hubs to allow students to consolidate their learning in</p>	<p>SENCO to continue Outside Agency for those students. These students or multidisciplinary</p> <p>Continue with possible learning to access appropriate</p> <p>Leadership Team the attendance Students.</p> <p>Discovery Curriculum</p> <p>Discovery Cap with Bek Gallo developed.</p> <p>Continued focus Literacy Program</p> <p>Identification of A combination reflect the trends - SL target - The Code</p> <p>In hub target students and progress to</p> <p>Cohesive program for Structured skills development</p> <p>Frankley School</p>

<p>100% of students Phonological Awareness improved. The Year 3 and 4 students 63% achieved 100% and the remaining 37% are achieving 95% or above and need additional time to further develop advanced phonological skills (deleting and changing sounds within words)</p> <p>36% of the Year 2 students need additional time to further develop advanced phonological skills (deleting and changing sounds within words)</p> <p>Continued progress across the target groups ability to automatically read and write words accurately. Improving fluency and phrasing when reading texts remains an ongoing focus.</p>	<p>Structured Literacy skills</p> <p>I do, We do, You do approach to teaching new concepts</p> <p>Increased teacher knowledge and shared understanding in teaching via Structured Literacy approach</p> <p>Continued development of resources in school Shared Drive to support Structured Literacy implementation - responding to the needs of our learners via GROW approach for agency</p> <p>Tū ako table in hubs to celebrate quality independent (literacy) learning has acted as a positive incentive for students to take risks and work on their personalised focus</p> <p>Increase in decodable books across the middle and senior school.</p> <p>Purchasing of non-fiction decodables to increase engagement.</p> <p>Purchasing on multisensory reading resources - magnetic letters, unifix blocks, pop its.</p> <p>Literacy Screening tool allows teaching staff to identify gaps or learning challenges and engage whānau for next steps in accessing support</p> <p>Screening has enabled teachers to implement recommendations to support the improvement in things such as visual sequential memory via games and literacy tasks</p> <p>Teacher to teacher observations to upskill and</p>	<p>completed to s</p> <p>Etap markboo allow the Lead progress over</p> <p>PLD in the Cooc PLD sessions v</p> <p>Continue to m teachers as re</p> <p>Whānau Hui fo Frankley Scho and introduce</p>
	<p>provide feedback</p> <p>Bonnie Mills modeling and mentoring PCT teachers, experienced teachers and support staff to successfully implement and teach Structured Literacy and follow the scope and sequence,</p> <p>Covid illnesses and increased absences have contributed to sporadic progress for some students.</p> <p>Structured Literacy is supporting ESOL learners however additional time is needed in early stages to consolidate correct end sounds in words and how to generate words rather than revert to word association (“run, sun, beach”) the response would be (run sun fun)</p>	

Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 the funding was spent on sporting equipment for school teams, playground recreational use, and hub skill development programmes.

Equal Employment Opportunities Statement

Frankley School complies with our Equal Employment Opportunities (EEO) policy.