

# FERGUSSON INTERMEDIATE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2841

**Principal:** Simon Kenny

**School Address:** Hikurangi Street, Upper Hutt

**School Phone:** 04 528 7023

**School Email:** [accounts@fergusson.school.nz](mailto:accounts@fergusson.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Paula Glen	Presiding Member	Elected	Sep-25
Simon Kenny	Principal ex Officio	ex Officio	
Melissa Ross	Parent Representative	Elected	Jun-23
John Hambridge	Parent Representative	Elected	Jun-23
Phillip Hartell	Parent Representative	Elected	Sep-25
Belinda Southcombe	Parent Representative	Elected	Sep-25
Dylan Turnbull	Staff Representative	Elected	Sep-25
Mike Salmon	Presiding Member	Elected	Sep-22
Lisa Webster	Staff Representative	Elected	Sep-22
Melinda McGinty	Parent Representative	Elected	Sep-22
Andrew Irving	Parent Representative	Elected	Sep-22
Melissa Ross	Parent Representative	Elected	Sep-22

**Accountant / Service Provider:** Jocelyn Best

# FERGUSSON INTERMEDIATE

Annual Report - For the year ended 31 December 2022

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# Fergusson Intermediate

## 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.

Paula Merie Glee

Full Name of Presiding Member

Simon Kenny

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

22 May 2023

Date:

22 May 2023

Date:

# Fergusson Intermediate

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,586,330	3,670,603	3,501,980
Locally Raised Funds	3	111,244	64,350	121,823
Interest Income		14,064	8,500	7,926
<b>Total Revenue</b>		<b>3,711,638</b>	<b>3,743,453</b>	<b>3,631,729</b>
<b>Expenses</b>				
Locally Raised Funds	3	82,815	32,100	82,680
Learning Resources	4	2,468,586	2,499,607	2,535,077
Administration	5	157,563	155,522	146,158
Property	6	937,180	1,052,750	812,347
Loss on Disposal of Property, Plant and Equipment		7,020	-	1,550
		<b>3,653,164</b>	<b>3,739,979</b>	<b>3,577,812</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>58,474</b>	<b>3,474</b>	<b>53,917</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>58,474</b>	<b>3,474</b>	<b>53,917</b>

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

# Fergusson Intermediate

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,506,332	663,869	1,555,471
Total comprehensive revenue and expense for the year		58,474	3,474	53,917
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,607
Gifting of Relocatable Classroom to Ministry of Education		(353,805)		(110,663)
<b>Equity at 31 December</b>		1,211,001	667,343	1,506,332

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.

During 2022, the school gifted a relocatable classroom to the Ministry of Education, with their agreement. This means the classroom is owned by the Ministry of Education rather than being a Board-owned building. The gifting helped to enhance the scope of work carried out by the school in relation to the relocatable classroom.

# Fergusson Intermediate

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	249,895	550,000	730,480
Accounts Receivable	8	167,445	150,000	218,219
GST Receivable		10,617	10,000	9,740
Prepayments		31,516	20,000	28,591
Inventories	9	23,975	9,000	13,927
Funds Receivable for Capital Works Projects	16	80,637	53,343	41,338
		1,074,562	792,343	1,042,295
<b>Current Liabilities</b>				
Accounts Payable	12	262,560	290,000	284,031
Revenue Received in Advance	13	13,380	20,000	4,098
Provision for Cyclical Maintenance	14	-	60,000	40,693
Finance Lease Liability	15	7,327	10,000	2,791
		283,267	380,000	331,613
<b>Working Capital Surplus/(Deficit)</b>		791,295	412,343	710,682
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	534,339	335,000	864,263
		534,339	335,000	864,263
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	106,916	70,000	67,300
Finance Lease Liability	15	7,717	10,000	1,313
		114,633	80,000	68,613
<b>Net Assets</b>		1,211,001	667,343	1,506,332
<b>Equity</b>		1,211,001	667,343	1,506,332

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

# Fergusson Intermediate

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		912,115	855,553	881,871
Locally Raised Funds		193,632	84,350	185,215
Goods and Services Tax (net)		(880)	15,000	27,179
Payments to Employees		(442,880)	(451,073)	(442,323)
Payments to Suppliers		(520,979)	(426,393)	(471,551)
Interest Received		14,693	8,500	10,032
Net cash from/(to) Operating Activities		155,701	85,937	190,423
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(79,105)	(52,630)	(62,428)
Purchase of Investments		(510,477)	550,000	-
Proceeds from Sale of Investments		-	-	932,594
Net cash from/(to) Investing Activities		(589,582)	497,370	870,166
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	7,607
Finance Lease Payments		(7,405)	11,000	(6,584)
Funds Administered on Behalf of Third Parties		(39,298)	(94,307)	(417,283)
Net cash from/(to) Financing Activities		(46,703)	(83,307)	(416,260)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(480,584)</b>	<b>500,000</b>	<b>644,329</b>
Cash and cash equivalents at the beginning of the year	7	730,479	50,000	86,151
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>249,895</b>	<b>550,000</b>	<b>730,480</b>

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.

# Fergusson Intermediate

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Fergusson Intermediate (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 14.

###### **Useful lives of property, plant and equipment**

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



### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 14.

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

The estimated useful lives of the assets are:

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

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

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

##### *Non cash generating assets*

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

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

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

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

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

#### **o) Funds held for Capital works**

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

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

#### **p) 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.

**q) Financial Instruments**

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

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

**r) 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.

**s) 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.

**t) Budget Figures**

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

**u) 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	912,115	855,553	881,871
Teachers' Salaries Grants	2,005,115	1,980,000	2,039,738
Use of Land and Buildings Grants	669,100	835,050	580,371
	<u>3,586,330</u>	<u>3,670,603</u>	<u>3,501,980</u>

The school has opted in to the donations scheme for this year. Total amount received was \$62,400.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	592	500	1,750
Fees for Extra Curricular Activities	28,100	3,850	33,511
Trading	55,764	37,000	61,595
Fundraising & Community Grants	26,788	23,000	24,967
	<u>111,244</u>	<u>64,350</u>	<u>121,823</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	24,637	-	29,460
Trading	43,887	32,100	51,715
Fundraising and Community Grant Costs	14,291	-	1,505
	<u>82,815</u>	<u>32,100</u>	<u>82,680</u>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<u>28,429</u>	<u>32,250</u>	<u>39,143</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	50,043	66,344	68,593
Equipment Repairs	576	3,000	3,591
Information and Communication Technology	28,994	25,360	28,309
Library Resources	967	1,100	1,159
Employee Benefits - Salaries	2,299,865	2,306,173	2,342,551
Staff Development	14,980	20,000	13,844
Depreciation	73,161	77,630	77,030
	<u>2,468,586</u>	<u>2,499,607</u>	<u>2,535,077</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,495	7,495	7,277
Board Fees	2,195	3,640	3,045
Board Expenses	13,772	12,827	12,514
Communication	3,174	2,400	2,547
Consumables	7,349	6,500	6,390
Operating Lease	1,365	2,700	690
Other	17,371	22,460	18,759
Employee Benefits - Salaries	92,352	82,500	83,023
Insurance	12,490	15,000	11,913
	<u>157,563</u>	<u>155,522</u>	<u>146,158</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	74,528	78,500	71,970
Cyclical Maintenance Provision	34,468	15,000	24,466
Grounds	14,654	9,000	8,109
Heat, Light and Water	27,580	28,200	25,261
Rates	1,445	2,000	1,860
Repairs and Maintenance	48,619	15,600	35,826
Use of Land and Buildings	669,100	835,050	580,371
Security	5,620	7,000	7,499
Employee Benefits - Salaries	61,166	62,400	56,985
	<u>937,180</u>	<u>1,052,750</u>	<u>812,347</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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	49,895	50,000	149,062
Short-term Bank Deposits	200,000	500,000	581,418
Cash and cash equivalents for Statement of Cash Flows	<u>249,895</u>	<u>550,000</u>	<u>730,480</u>

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

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	48	-	73,153
Interest Receivable	333	-	962
Teacher Salaries Grant Receivable	167,064	150,000	144,104
	<u>167,445</u>	<u>150,000</u>	<u>218,219</u>
Receivables from Exchange Transactions	381	-	74,115
Receivables from Non-Exchange Transactions	167,064	150,000	144,104
	<u>167,445</u>	<u>150,000</u>	<u>218,219</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	3,505	4,000	2,040
School Uniforms	20,470	5,000	11,887
	<u>23,975</u>	<u>9,000</u>	<u>13,927</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	510,477	-	-
	<u>510,477</u>	<u>-</u>	<u>-</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	584,631		(353,806)		(8,931)	221,894
Furniture and Equipment	221,518	78,671	(1,589)		(35,761)	262,839
Information and Communication Technology	30,538				(17,966)	12,572
Textbooks	-				-	-
Leased Assets	3,840	18,346			(7,698)	14,488
Library Resources	23,736	2,434	(819)		(2,805)	22,546
<b>Balance at 31 December 2022</b>	<b>864,263</b>	<b>99,451</b>	<b>(356,214)</b>	<b>-</b>	<b>(73,161)</b>	<b>534,339</b>

The net carrying value of furniture and equipment held under a finance lease is \$14,488 (2021: \$3,840)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	286,281	(64,387)	221,894	641,864	(57,233)	584,631
Furniture and Equipment	596,944	(334,105)	262,839	520,781	(299,263)	221,518
Information and Communication Technology	91,043	(78,471)	12,572	91,043	(60,505)	30,538
Textbooks	-	-	-	-	-	-
Leased Assets	74,076	(59,588)	14,488	55,731	(51,891)	3,840
Library Resources	63,737	(41,191)	22,546	63,329	(39,593)	23,736
<b>Balance at 31 December</b>	<b>1,112,081</b>	<b>(577,742)</b>	<b>534,339</b>	<b>1,372,748</b>	<b>(508,485)</b>	<b>864,263</b>



## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	49,600	50,000	99,637
Accruals	7,495	10,000	7,277
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	167,064	180,000	144,104
Employee Entitlements - Leave Accrual	38,401	50,000	33,013
	<u>262,560</u>	<u>290,000</u>	<u>284,031</u>
Payables for Exchange Transactions	262,560	290,000	284,031
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>262,560</u>	<u>290,000</u>	<u>284,031</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	13,380	20,000	4,098
	<u>13,380</u>	<u>20,000</u>	<u>4,098</u>

## 14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	107,993	107,993	83,527
Increase to the Provision During the Year	34,468	15,000	24,466
Use of the Provision During the Year	(35,545)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>106,916</u>	<u>122,993</u>	<u>107,993</u>
Cyclical Maintenance - Current	-	60,000	40,693
Cyclical Maintenance - Non current	106,916	70,000	67,300
	<u>106,916</u>	<u>130,000</u>	<u>107,993</u>

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

## 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	7,327	10,000	2,791
Later than One Year and no Later than Five Years	7,717	10,000	1,313
	<u>15,044</u>	<u>20,000</u>	<u>4,104</u>
<b>Represented by</b>			
Finance lease liability - Current	7,327	10,000	2,791
Finance lease liability - Non current	7,717	10,000	1,313
	<u>15,044</u>	<u>20,000</u>	<u>4,104</u>

## 16. Funds Held for Capital Works Projects

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

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Admin Block Upgrade	<i>In progress</i>	(41,338)	300,000	(339,299)		(80,637)
Totals		<u>(41,338)</u>	<u>300,000</u>	<u>(339,299)</u>	<u>-</u>	<u>(80,637)</u>

### Represented by:

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

-  
(80,637)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Relocatable Classroom	<i>Complete</i>	78,273	-	(433,855)	355,582	-
AMS Breakout space	<i>Complete</i>	(16,003)	61,726	(45,722)	-	-
Admin Block Upgrade	<i>In Progress</i>	(41,155)	-	(184)	-	(41,338)
ATB Investigation	<i>Complete</i>	(751)	4,650	(3,899)	-	-
Fire Sprinkler System	<i>Complete</i>	-	29,200	(29,200)	-	-
Totals		<u>20,363</u>	<u>95,576</u>	<u>(512,860)</u>	<u>355,582</u>	<u>(41,338)</u>

### Represented by:

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

-  
(41,338)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### *Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,195	3,045
<i>Leadership Team</i>		
Remuneration	381,499	371,841
Full-time equivalent members	3	3
Total key management personnel remuneration	383,694	374,886

There are 6 members of the Board excluding the Principal. The Board had held 6 full 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	3.00
	3.00	3.00

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

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

### Contingent Asset - Additional funding for Support Staff (TAPESA/SCA)

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 20. Commitments

### (a) Capital Commitments

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

(a) \$648,915 contract to complete an upgrade of the Administration block. This project is partly funded by the Ministry of Education. \$300,000 has been received from the Ministry of Education and \$380,637 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$648,915 contract to complete an upgrade of the Administration block)

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	249,895	550,000	730,480
Receivables	167,445	150,000	218,219
Investments - Term Deposits	510,477	-	-
Total Financial assets measured at amortised cost	927,817	700,000	948,699

### Financial liabilities measured at amortised cost

Payables	262,560	290,000	284,031
Finance Leases	15,044	20,000	4,104
Total Financial Liabilities Measured at Amortised Cost	277,604	310,000	288,135

## 22. Events After Balance Date

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

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

# Independent auditor's report

## **To the readers of the financial statements of Fergusson Intermediate School for the year ended 31 December 2022**

The Auditor-General is the auditor of Fergusson Intermediate School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington 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 19, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 22 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 Opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 23 to 58 but does not include the financial statements, and our auditor's report thereon.

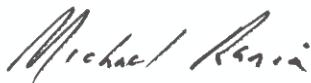
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): 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.



Michael Rania | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand





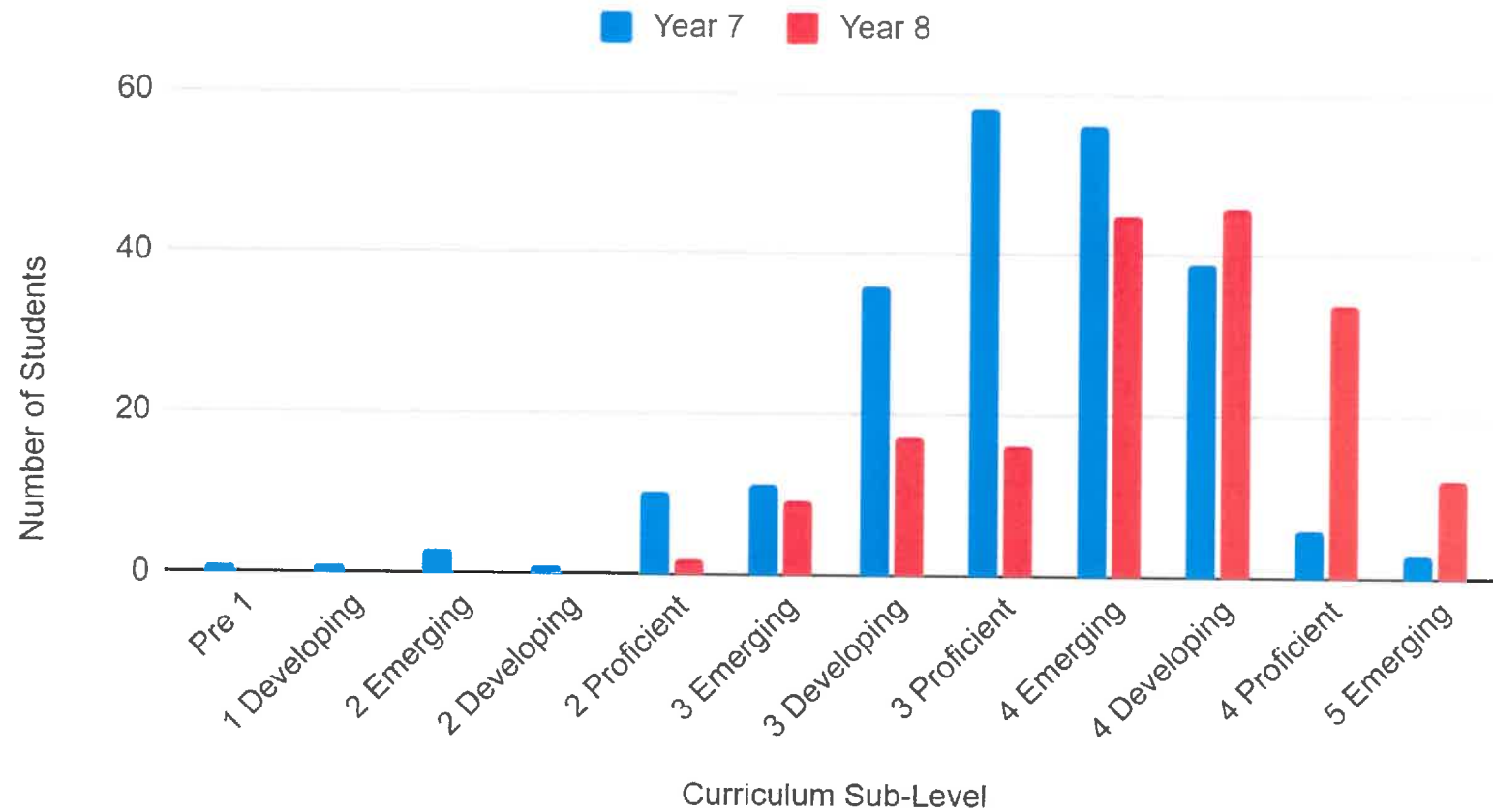
# **End of Year Data Analysis of Variance - 2022**

Looking at Value Added and Next Steps for Success

# What you will see...

- Raw data for all students (current achievement levels)
- Y8 value added data for students who have been at Fergusson Intermediate since Start of Year 2021 (using OTJs from Contributing Schools)
- Specific Māori Achievement data - sub group set up for analysis to ensure we capture all students who identify as Māori, whether it is their 1st, 2nd or 3rd ethnicity listed
- A snapshot of what contributes to the data

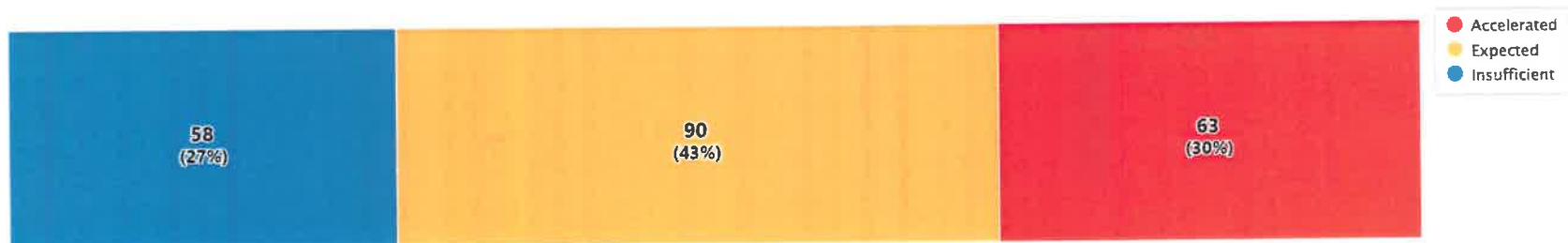
## Reading Year 7 and Year 8



# Reading Value Added - Y7 Students

Accelerated Reading Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: Year 7



# Reading Value Added - Y8 students

Accelerated Reading Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: Year 8

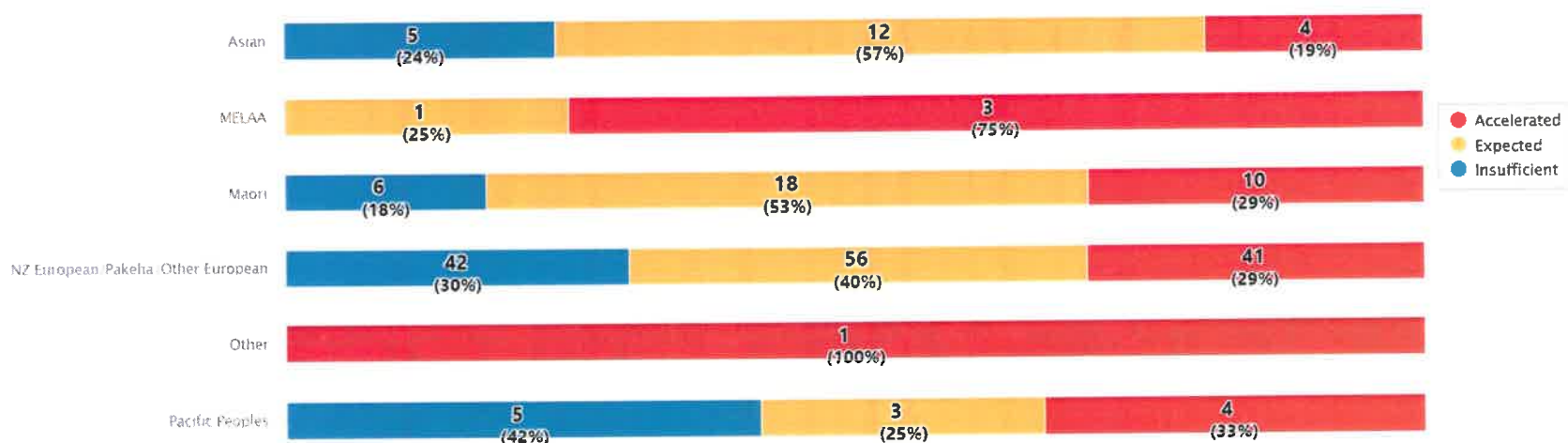


# Reading Value Added - Y7 Students Ethnicity

Accelerated Reading Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 7

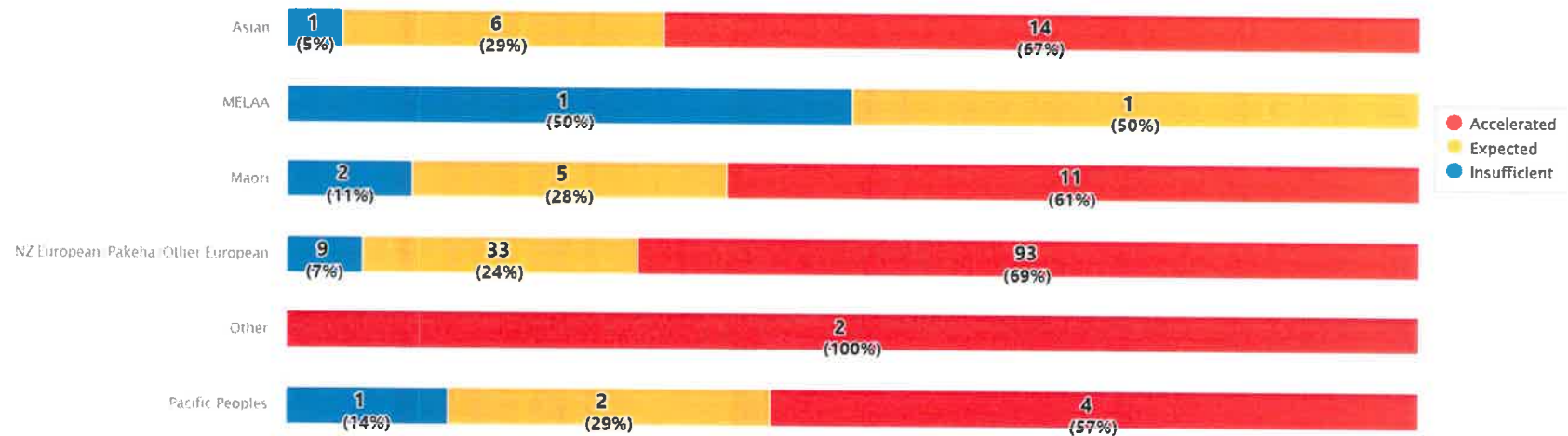


# Reading Value Added - Y8 Students Ethnicity

Accelerated Reading Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 8



# Reading - The full picture for our Y7 Māori Students

Accelerated Reading Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: All Maori Students (auto), Year 7





# Reading - The full picture for our Y8 Māori Students

Accelerated Reading Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: All Maori Students (auto), Year 8

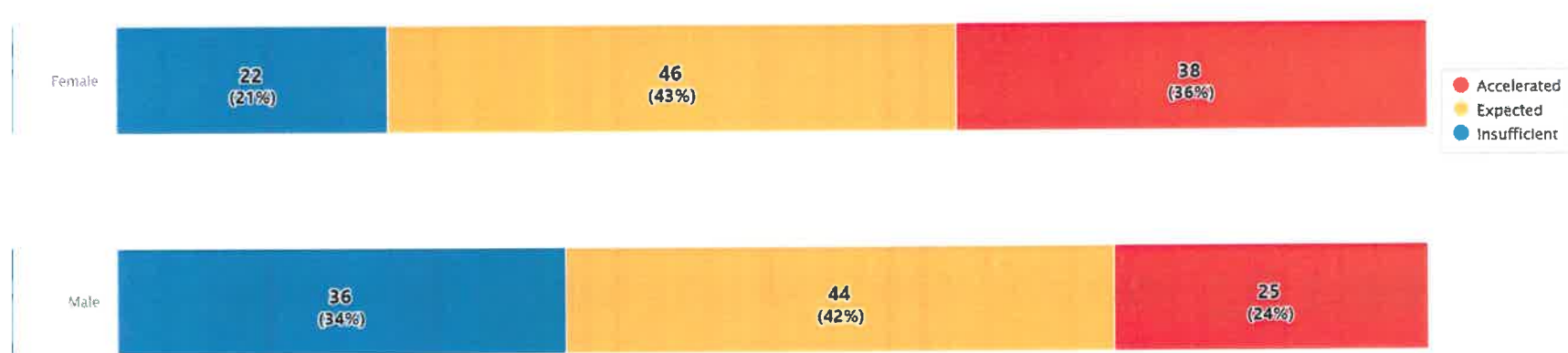


# Reading Value Added - Y7 Students Gender

Accelerated Reading Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 7

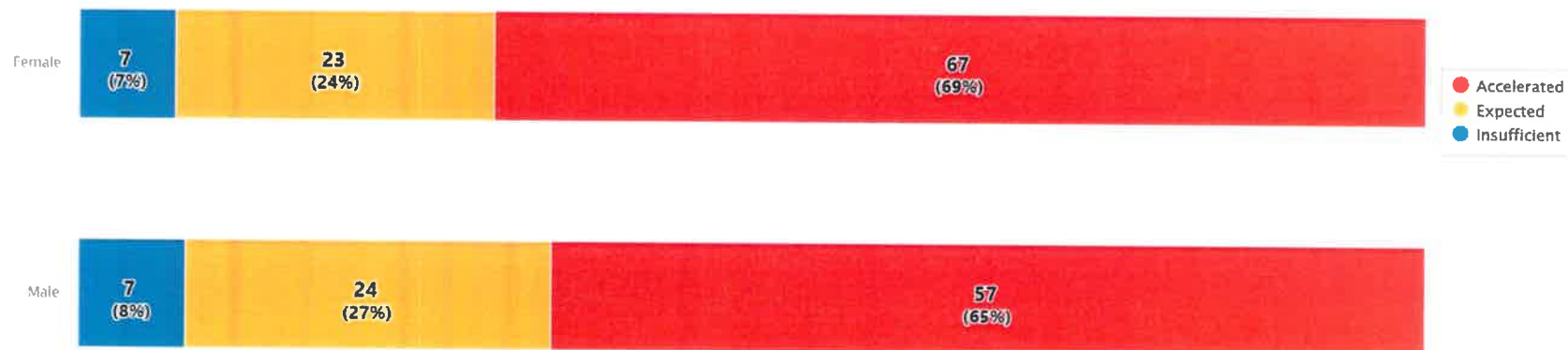


# Reading Value Added - Y8 Students Gender

Accelerated Reading Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 8





## The Why - Reading?

Of the students who have not made 2 sub-levels of progress in Reading we have the following breakdown:

**Y7**

1 x ORS student

38% of the insufficient progress are on the LSR of those 5 students are ESOL (8.62%)

50% of the insufficient progress have attendance of 50% or less (MAJOR concern)

38% of the insufficient progress have attendance of between 85.1% and 90% (moderate concern)

5 students with teacher explanation and knowledge of further support to push them - including 3 students who are achieving at higher levels (harder to make progress through)

## The Why - Reading?

Of the students who have not made 4 sub-levels of progress in Reading we have the following breakdown:

Y8

71.43% (10/14 students) of the insufficient progress are on the LSR of those 1 student is ESOL

50% of the insufficient progress have attendance of 50% or less (MAJOR concern)

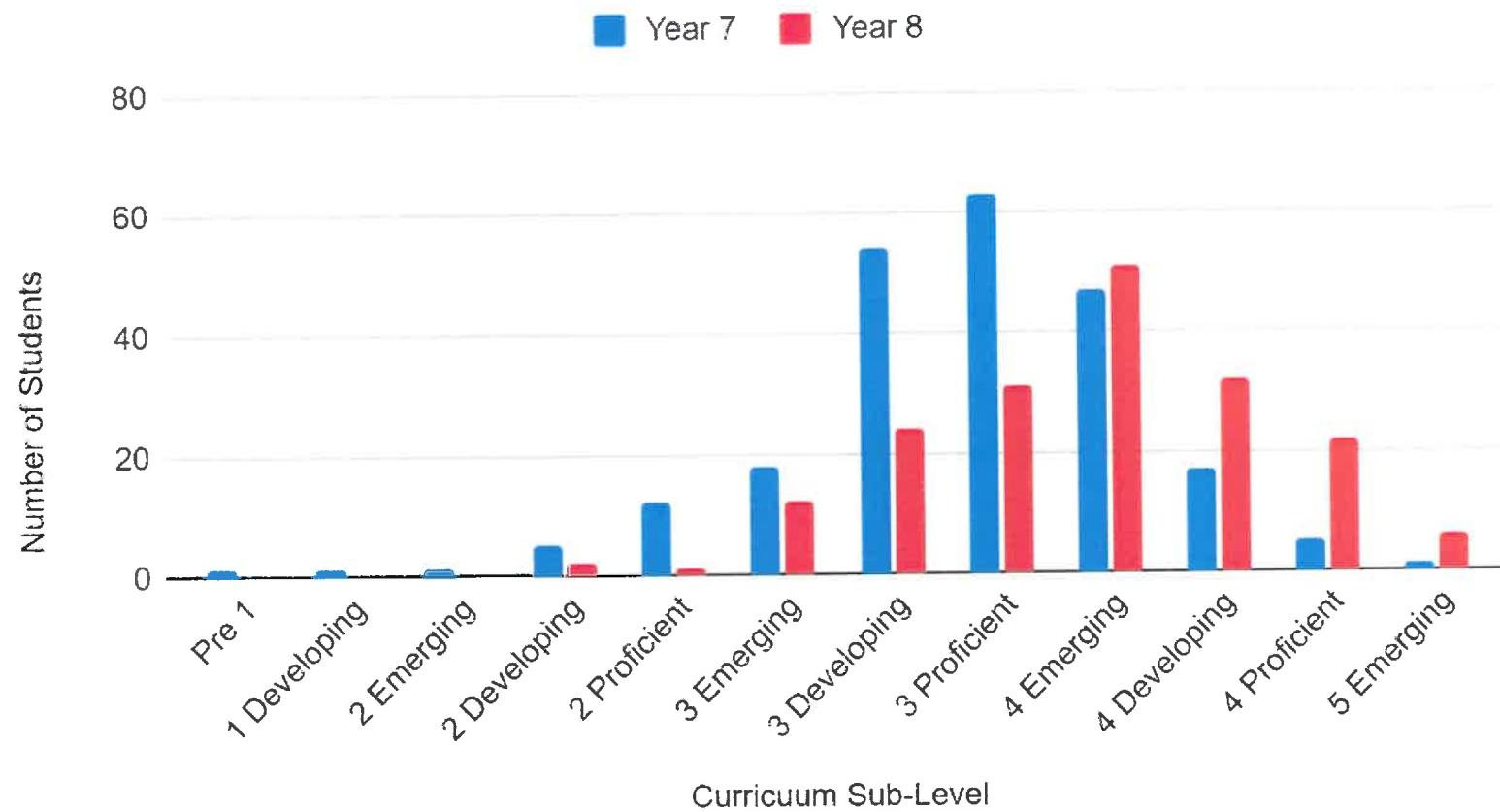
14% of the insufficient progress have attendance of between 85.1% and 90% (moderate concern)

2 students have attendance referrals

5 students with teacher explanation and knowledge of further support to push them - including 3 students who are achieving at higher levels (harder to make progress through)

3 students have left - 1 removed due to non attendance, 1 excluded, 1 for homeschooling.

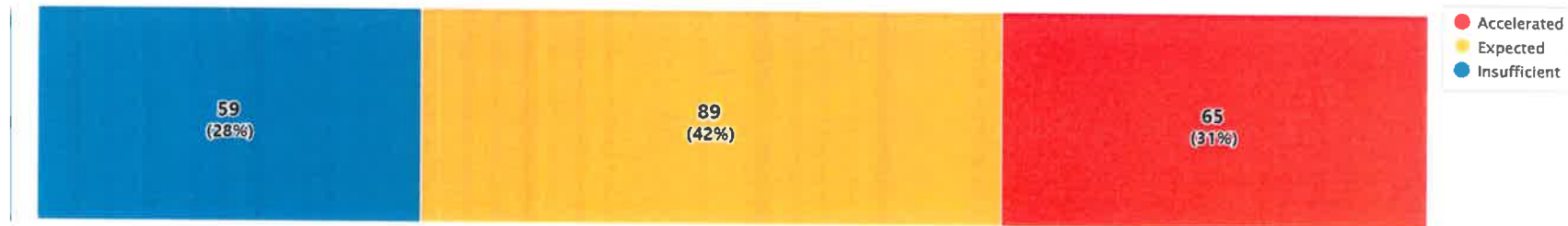
## Writing Year 7 and Year 8



# Writing Value Added - Year 7 Students

Accelerated Writing Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: Year 7

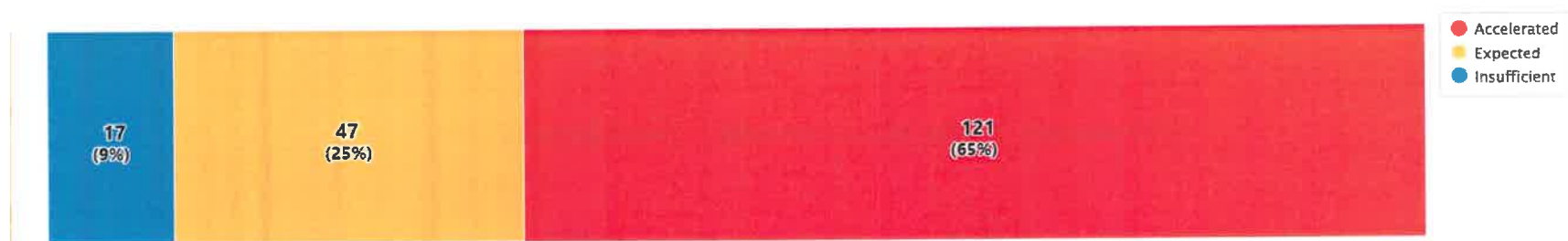




# Writing Value Added - Year 8 Students

Accelerated Writing Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: Year 8



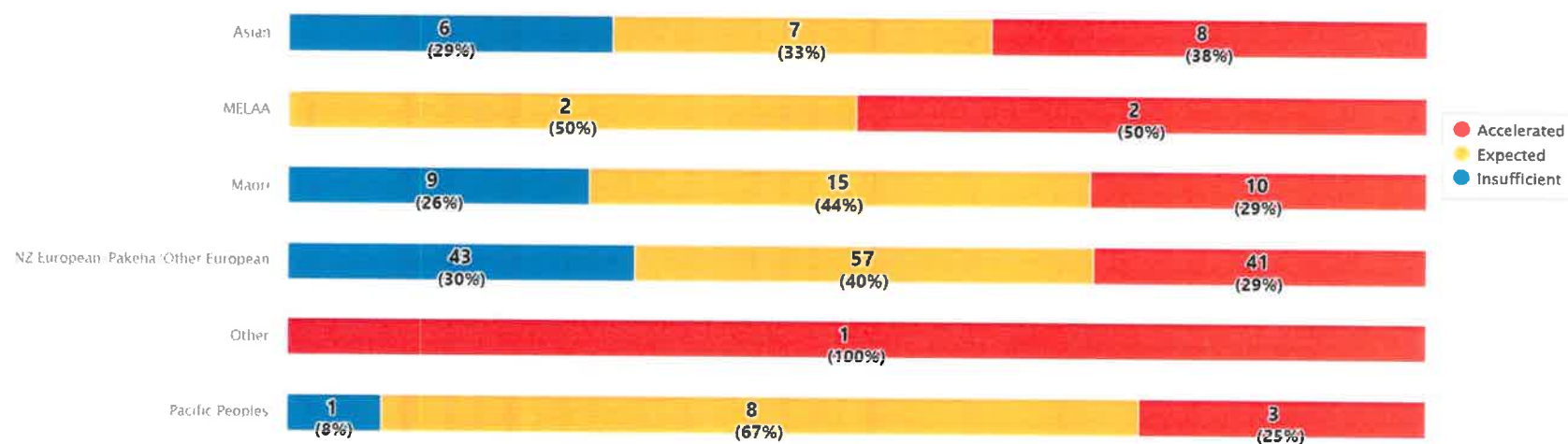


# Writing Value Added - Year 7 Students Ethnicity

Accelerated Writing Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 7



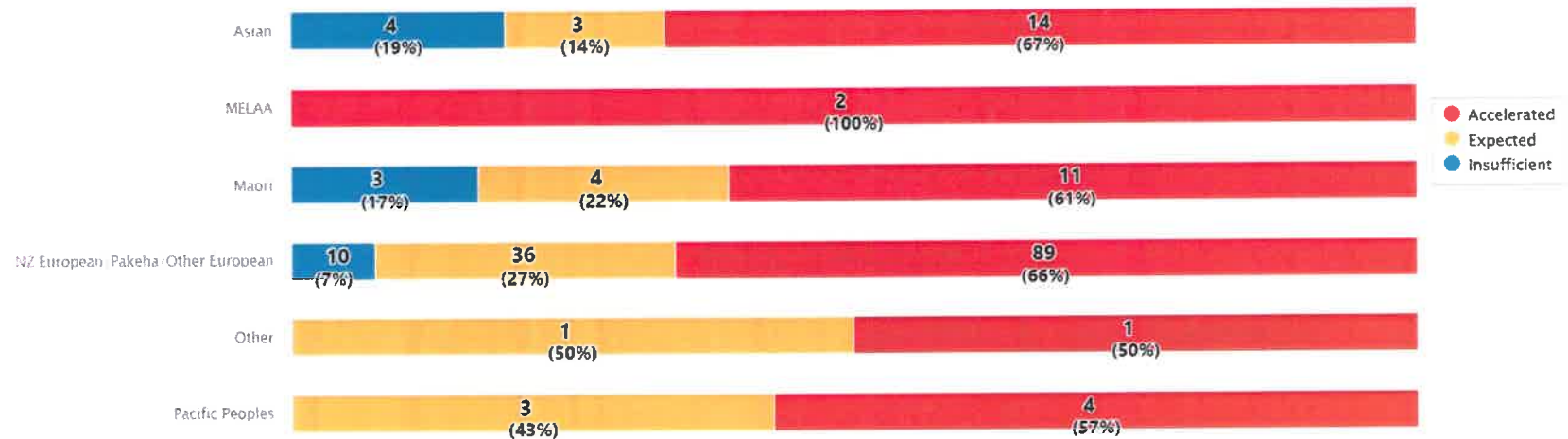


# Writing Value Added - Year 8 Students Ethnicity

Accelerated Writing Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Ethnicity

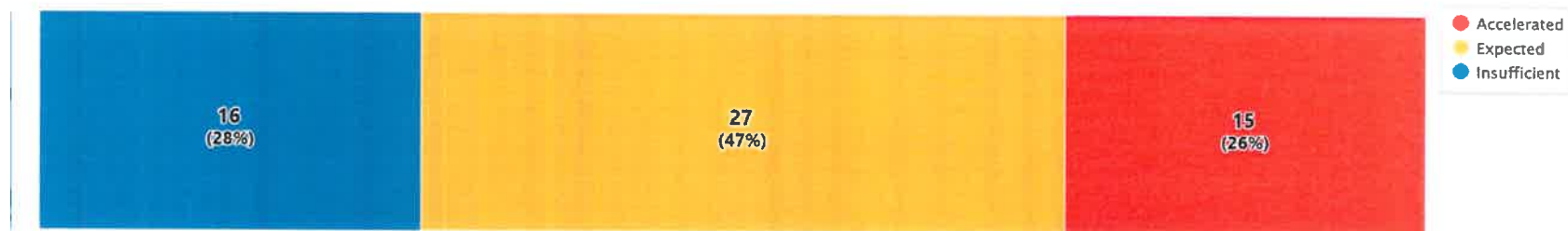
Filtered By: Year 8



# Writing - The full picture for our Y7 Māori Students

Accelerated Writing Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: All Maori Students (auto), Year 7



# Writing - The full picture for our Y8 Māori Students

Accelerated Writing Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: All Maori Students (auto), Year 8

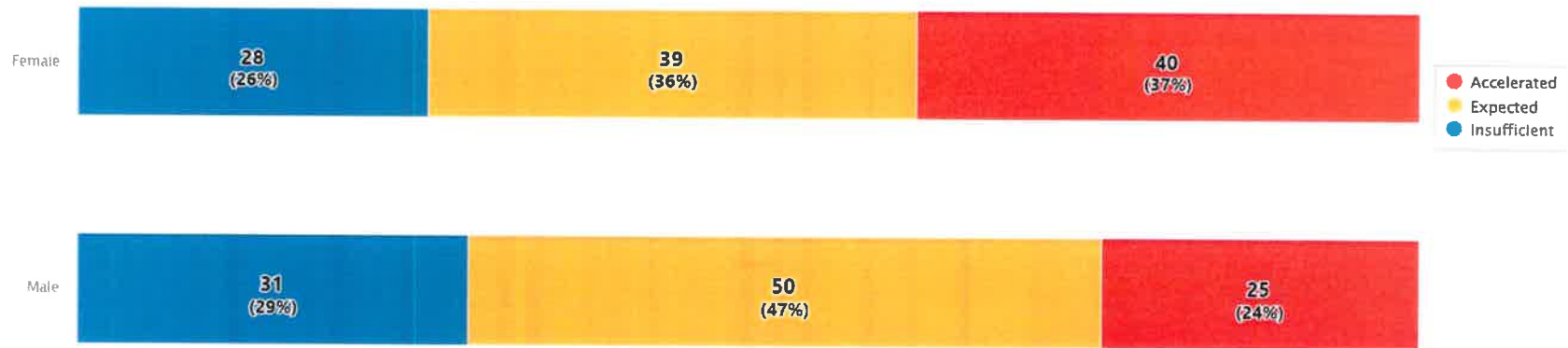


# Writing Value Added - Year 7 Students Gender

Accelerated Writing Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 7

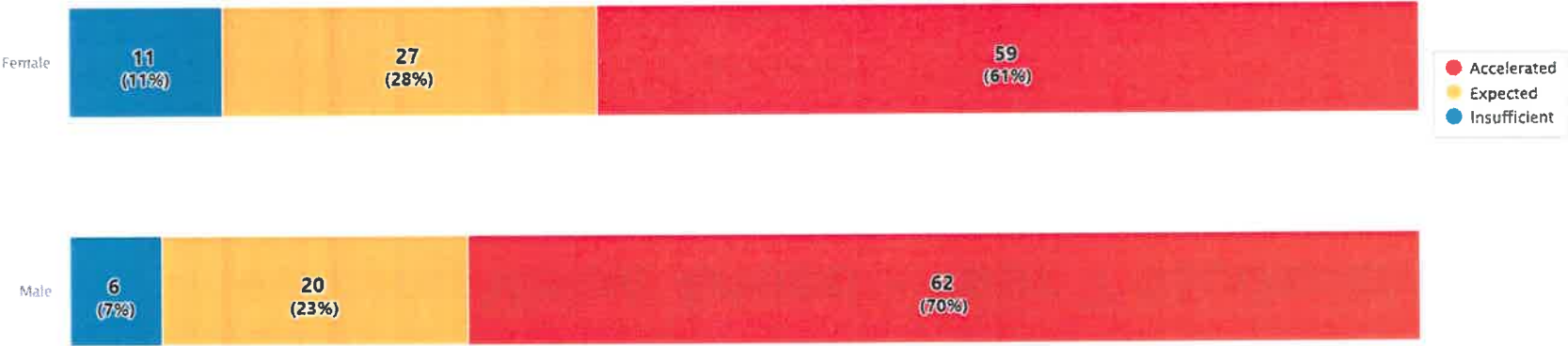


# Writing Value Added - Year 8 Students Gender

Accelerated Writing Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 8





## The Why - Writing

Y7 - Of the students who have not made 2 sub-levels of progress in Writing we have the following breakdown:

38.98% are on the LSR (23 students) of whom 2 students are ESOL funded

1 further student has been flagged for LSR

4 are at the higher end of the curriculum - need extending

57.6% have attendance less than 85%

27.12 have attendance between 85.1% and 90%

## The Why - Writing

Y8 - Of the students who have not made 4 sub-levels of progress in Writing we have the following breakdown:

33.33% are on the LSR (5 students) of whom 1 student<sup>1</sup> is ESOL funded

1 student has left for home schooling

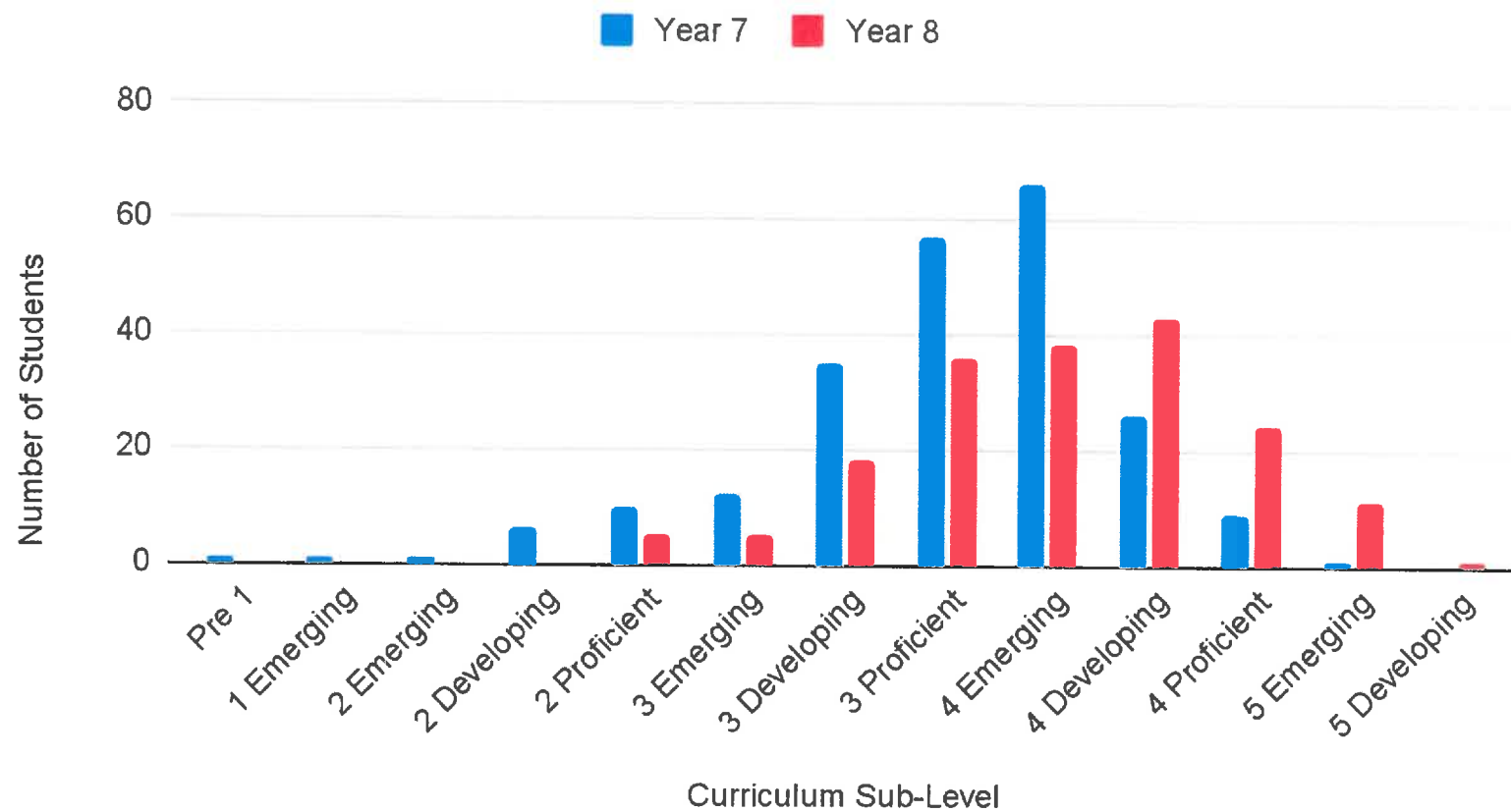
73.3% have attendance less than 85%

20% have attendance between 85.1% and 90%

1 student has had a change of teacher during the year



## Mathematics Year 7 and Year 8

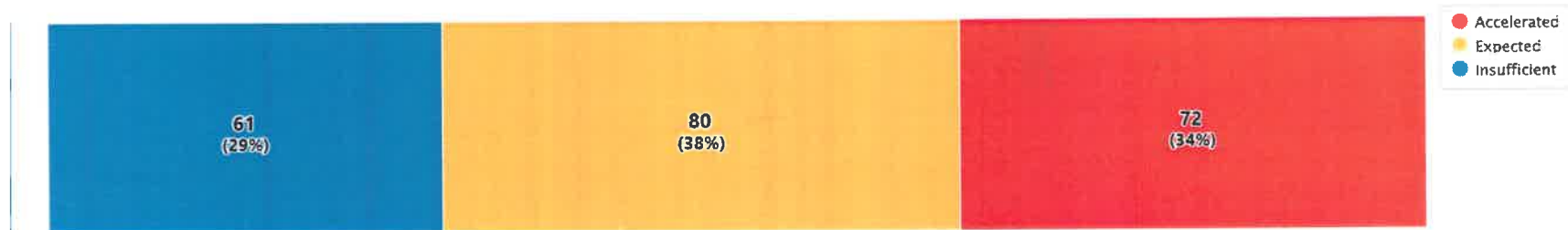




# Mathematics Value Added - Year 7 Students

Accelerated Math Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: Year 7





## Mathematics Value Added - Year 8 Students

Accelerated Math Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: Year 8



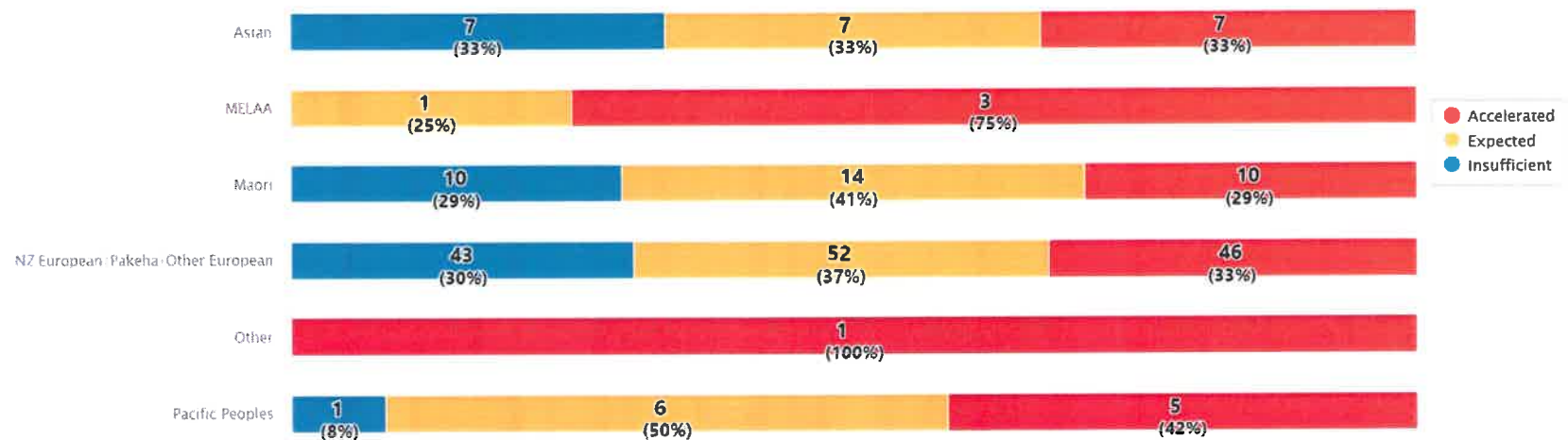


# Mathematics Value Added - Year 7 Students Ethnicity

Accelerated Math Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 7



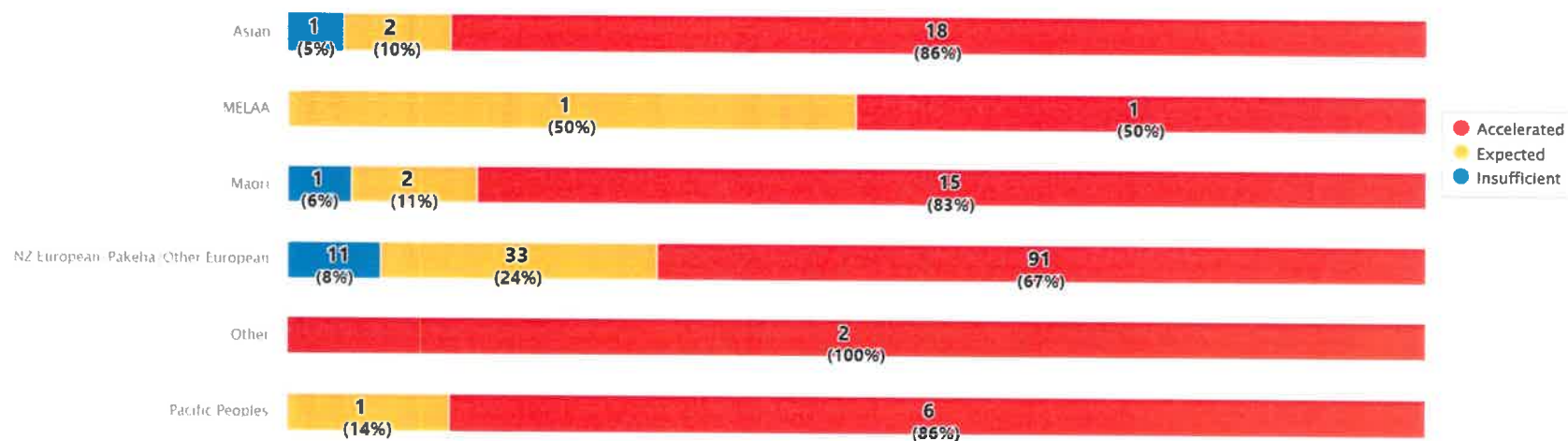


# Mathematics Value Added - Year 8 Students Ethnicity

Accelerated Math Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Ethnicity

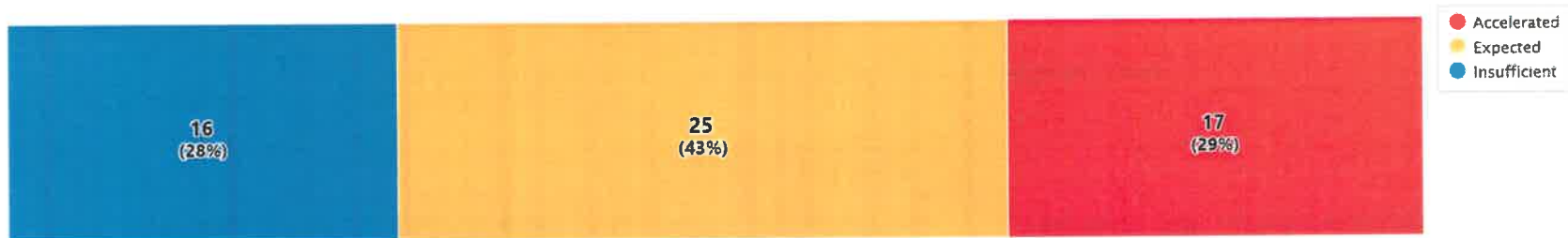
Filtered By: Year 8



# Mathematics - The Full Picture for our Y7 Māori Students

Accelerated Math Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: All Maori Students (auto), Year 7



# Mathematics - The Full Picture for our Y8 Māori Students

Accelerated Math Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Filtered By: All Maori Students (auto), Year 8

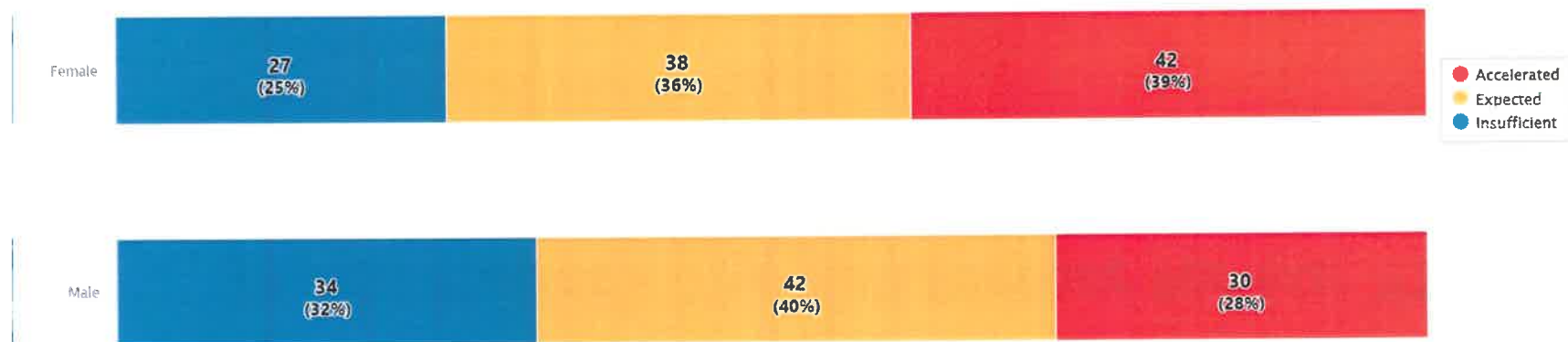


# Mathematics Value Added - Year 7 Students Gender

Accelerated Math Data - 2022 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 7



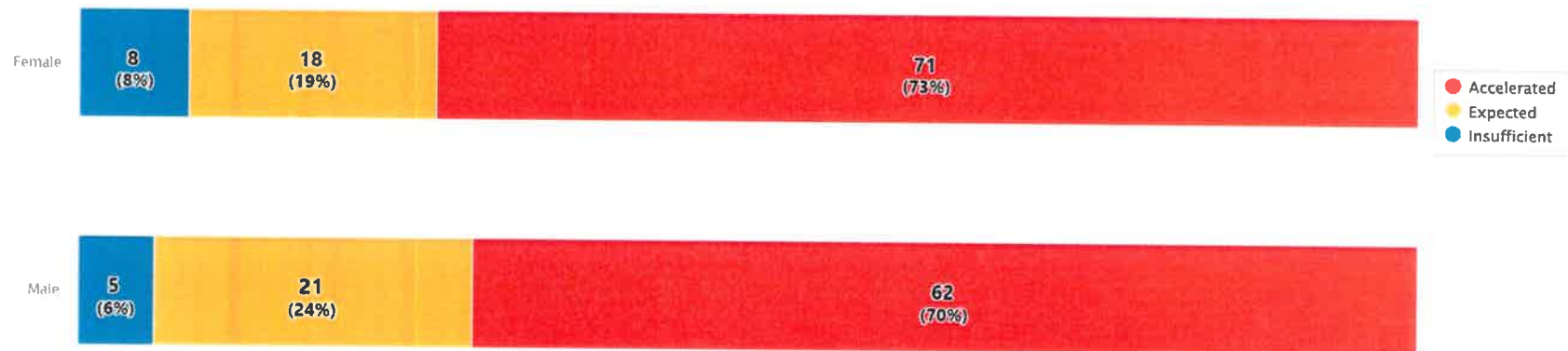


# Mathematics Value Added - Year 8 Students Gender

Accelerated Math Data - 2021 Term 1 To 2022 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 8





## The Why - Mathematics

For our Y7 students who have not made 2 sub-levels of progress we have:

50.8% (31 students) who have attendance of 85% or below

31.15% (19 students) who have attendance of 85.1% - 90%

44.26% are on the LSR of these there are 3 ESOL students

5 students with no obvious reason. Class teachers are aware of them and looking into the why

## **The Why - Mathematics**

For our Y8 students who have not made 4 sub-levels of progress we have:

75% (9 students) who have attendance of 85% or below

25% (3 students) who have attendance of 85.1% - 90%

66% are on the LSR

1 student has left

All others are explained by attendance / LSR

# Summary for EOY 2022 - Looking to 2023

Attendance focus - Nat's main priority next year. Links already made with Piki Te Mauri (Attendance Services) OT to be involved for ongoing cases

Interventions for those not making sub-levels of progress, at both end of the curriculum. My question is 'How?' staffing this year has been an ongoing puzzle and as far as I am aware we don't have the budget for teachers to take this on or TA's.

Syndicates to prioritise updating the LSR

We have 11 Students with ORs funding next year. 4 with Very High funding and 7 with High Funding. In addition to this we have more than 40 of our 2023 Y7s coming who have had prior interventions, 23 have a formal diagnosis, 8 who present with traits of ASD but no diagnosis including 3 with ODD traits, 15 who have had TA support previously.

## What we need - best case scenario:

Small group interventions for Reading, Writing and Mathematics - syndicate based

Extension groups for top level students

Attendance interventions earlier - we have been a bit 'gun shy' due to covid

PLD around scaffolding learning at lower levels also how to extend and adapt programmes for higher levels

Space allocated to our TAs to work in

# Fergusson Intermediate School

## Kiwisport Report

For the year ended 31 December 2022

We appreciate the Kiwisport funding grant each year. We continue to strengthen the number of students, in particular, females, participating in a wide range of sports codes.

We are always looking at ways we can achieve high levels of success in all competitions

The number of students participating in organized continues to be at excellent levels.

The school is investigating Bikes in Schools for 2023

# Fergusson Intermediate School

## Statement of Compliance with Employment Policies

For year ended 31 December 2022

Fergusson Intermediate School has the stated intention of being a good employer consistent with Section 597 of the Education & Training Act 2020.

This covers:

- Good and safe working conditions.
- An equal employment opportunities programme – the Principal is the EEO Officer.
- The impartial selection of suitably qualified experienced persons for appointment to staff.
- Recognition within our workforce of the aims, aspirations and cultural differences of Maori, other ethnic and minority groups, women, and persons with disabilities.
- Ensuring all employees maintain proper standards of integrity, conduct and concern for the public interest and the well-being of students attending the school.
- The school employed 49 staff in 2022. The majority of our staff are covered by collective agreements. This ensures that all employees, regardless of gender, are remunerated at the same level for equivalent work.
- Employer Assisted Programme.  
All staff members are entitled to 3 fee-free confidential sessions of EAP to assist with work and personal issues.
- Policies are reviewed regularly to ensure the school's commitment to good employer practices in school values.
  - Current employment policies include:
  - Appointment Procedures
  - Employment
  - Classroom Release Time
  - Protected Disclosure
  - Concerns & Complaints
  - Staff Leave