

FERGUSSON INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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
Sarah Spencer	Staff Representative	Elected	Sep-25
Sandra Honey	Parent Representative	Elected	Sep-25
Natasha Margrain	Parent Representative	Elected	Sep-25

Accountant / Service Provider: Jocelyn Best

Fergusson Intermediate School

Statement of Responsibility

For the year ended 31 December 2023

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

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


It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Paula Glen
Full Name of Presiding Member

Simon Kenny
Full Name of Principal


Signature of Presiding Member


Signature of Principal

21 May 2024
Date:

21 May 2024
Date:

FERGUSSON INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Fergusson Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,068,161	3,759,747	3,586,330
Locally Raised Funds	3	99,215	34,500	111,244
Interest		29,524	5,000	14,064
Gain on Sale of Property, Plant and Equipment		-	-	-
Total Revenue		4,196,900	3,799,247	3,711,638
Expense				
Locally Raised Funds	3	61,363	12,200	82,815
Learning Resources	4	2,815,201	2,550,257	2,468,586
Administration	5	161,280	161,987	157,563
Property	6	1,074,946	1,064,206	937,180
Loss on Disposal of Property, Plant and Equipment		695	3,000	7,020
Total Expense		4,113,485	3,791,650	3,653,164
Net Surplus / (Deficit) for the year		83,415	7,597	58,474
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		83,415	7,597	58,474

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 School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Equity at 1 January	1,211,001	1,196,970	1,152,527
Total comprehensive revenue and expense for the year	83,415	7,597	58,474
Contribution - Furniture and Equipment Grant	44,835	-	-
Equity at 31 December	1,339,251	1,204,567	1,211,001
Accumulated comprehensive revenue and expense	1,339,251	1,204,567	1,211,001
Equity at 31 December	1,339,251	1,204,567	1,211,001

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



Fergusson Intermediate School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	69,753	782,033	249,895
Accounts Receivable	8	166,146	167,445	167,445
GST Receivable		22,875	10,619	10,619
Prepayments		31,279	31,516	31,516
Inventories	9	2,114	23,975	23,975
Investments	10	430,000	-	510,477
Funds Receivable for Capital Works Projects	16	559,827	80,837	80,637
		<u>1,281,994</u>	<u>1,096,225</u>	<u>1,074,564</u>
Current Liabilities				
Accounts Payable	12	292,676	261,983	262,560
Revenue Received in Advance	13	20,848	13,380	13,380
Provision for Cyclical Maintenance	14	-	54,742	-
Finance Lease Liability	15	7,832	7,327	7,327
		<u>321,356</u>	<u>337,432</u>	<u>283,267</u>
Working Capital Surplus/(Deficit)		960,638	758,793	791,297
Non-current Assets				
Property, Plant and Equipment	11	512,404	519,697	534,339
		<u>512,404</u>	<u>519,697</u>	<u>534,339</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	130,339	66,205	106,916
Finance Lease Liability	15	3,452	7,717	7,717
		<u>133,791</u>	<u>73,922</u>	<u>114,633</u>
Net Assets		<u>1,339,251</u>	<u>1,204,568</u>	<u>1,211,003</u>
Equity		<u>1,339,251</u>	<u>1,204,567</u>	<u>1,211,001</u>

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

Fergusson Intermediate School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		996,113	1,444,324	912,115
Locally Raised Funds		99,071	17,880	193,832
Goods and Services Tax (net)		(12,254)	(618)	(880)
Payments to Employees		(490,362)	(561,307)	(442,880)
Payments to Suppliers		(380,067)	(376,434)	(520,979)
Interest Received		24,132	4,555	14,693
Net cash from/(to) Operating Activities		236,633	528,400	155,701
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(3,000)	-
Purchase of Property Plant & Equipment (and Intangibles)		(59,137)	(281,117)	(79,105)
Purchase of Investments		-	-	(510,477)
Proceeds from Sale of Investments		80,477	-	-
Net cash from/(to) Investing Activities		21,340	(284,117)	(589,582)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,835	-	-
Finance Lease Payments		(3,760)	15,044	(7,405)
Funds Administered on Behalf of Other Parties		(479,190)	(27,294)	(39,298)
Net cash from/(to) Financing Activities		(438,115)	(12,250)	(46,703)
Net increase/(decrease) in cash and cash equivalents		(180,142)	232,033	(480,584)
Cash and cash equivalents at the beginning of the year	7	249,895	550,000	730,479
Cash and cash equivalents at the end of the year	7	69,753	782,033	249,895

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

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



Fergusson Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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



k) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

p) 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.

q) Provision for Cyclical Maintenance

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

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

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

r) 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.

s) 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.

t) 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.

u) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,044,679	914,697	912,115
Teachers' Salaries Grants	2,217,759	2,010,000	2,005,115
Use of Land and Buildings Grants	805,723	835,050	669,100
	4,068,161	3,759,747	3,586,330

The school has opted in to the donations scheme for this year. Total amount received was \$63,806.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	550	500	592
Fees for Extra Curricular Activities	31,032	-	28,100
Trading	51,142	15,000	55,764
Fundraising & Community Grants	16,491	19,000	26,788
	99,215	34,500	111,244
Expense			
Extra Curricular Activities Costs	22,111	-	24,637
Trading	38,832	12,200	43,887
Fundraising and Community Grant Costs	420	-	14,291
	61,363	12,200	82,815
Surplus/ (Deficit) for the year Locally Raised Funds	37,852	22,300	28,429

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	70,943	62,407	50,043
Equipment Repairs	1,144	3,000	576
Information and Communication Technology	37,619	24,430	28,994
Library Resources	517	1,000	967
Employee Benefits - Salaries	2,598,836	2,363,000	2,299,865
Staff Development	25,767	20,000	14,980
Depreciation	80,375	76,420	73,161
	2,815,201	2,550,257	2,468,586

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,475	7,720	7,495
Board Fees	3,341	3,640	2,195
Board Expenses	14,007	8,327	13,772
Communication	2,004	2,400	3,174
Consumables	6,009	5,500	7,349
Operating Leases	1,157	3,000	1,365
Other	20,198	24,400	17,371
Employee Benefits - Salaries	93,533	92,000	92,352
Insurance	13,556	15,000	12,490
	161,280	161,987	157,563

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	80,630	76,500	74,528
Cyclical Maintenance	23,423	15,000	34,468
Grounds	14,015	11,000	14,654
Heat, Light and Water	29,074	27,500	27,580
Rates	999	1,366	1,445
Repairs and Maintenance	45,267	26,000	48,619
Use of Land and Buildings	805,723	835,050	669,100
Security	7,995	7,500	5,620
Employee Benefits - Salaries	67,820	64,290	61,166
	1,074,946	1,064,206	937,180

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	69,753	182,033	49,895
Short-term Bank Deposits	-	600,000	200,000
Cash and cash equivalents for Statement of Cash Flows	69,753	782,033	249,895

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

Of the \$499,753 Cash and Cash Equivalents, \$13,554 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	7,658	10,000	48
Interest Receivable	5,725	445	333
Teacher Salaries Grant Receivable	152,763	157,000	167,064
	<u>166,146</u>	<u>167,445</u>	<u>167,445</u>
Receivables from Exchange Transactions	13,383	10,445	381
Receivables from Non-Exchange Transactions	152,763	157,000	167,064
	<u>166,146</u>	<u>167,445</u>	<u>167,445</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	2,114	23,975	3,505
School Uniforms	-	-	20,470
	<u>2,114</u>	<u>23,975</u>	<u>23,975</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	430,000	-	510,477
	<u>430,000</u>	<u>-</u>	<u>510,477</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	221,894				(7,157)	214,737
Furniture and Equipment	262,840	7,192			(40,794)	229,238
Information and Communication Technology	12,572	44,712			(21,261)	36,023
Leased Assets	14,487	4,075			(8,037)	10,525
Library Resources	22,546	3,156	(695)		(3,126)	21,881
Balance at 31 December 2023	<u>534,339</u>	<u>59,135</u>	<u>(695)</u>	<u>-</u>	<u>(80,375)</u>	<u>512,404</u>

The net carrying value of furniture and equipment held under a finance lease is \$10,525 (2022: \$14,487)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	286,281	(71,544)	214,737	286,281	(64,387)	221,894
Furniture and Equipment	548,789	(319,551)	229,238	596,944	(334,105)	262,839
Information and Communication Technology	115,195	(79,172)	36,023	91,043	(78,471)	12,572
Leased Assets	22,420	(11,895)	10,525	74,076	(59,588)	14,488
Library Resources	64,928	(43,047)	21,881	63,737	(41,191)	22,546
Balance at 31 December 2023	1,037,613	(525,209)	512,404	1,112,081	(577,742)	534,339

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	90,290	70,000	49,600
Accruals	7,720	7,000	7,495
Employee Entitlements - Salaries	152,763	145,000	167,064
Employee Entitlements - Leave Accrual	41,903	39,983	38,401
	292,676	261,983	262,560
Payables for Exchange Transactions	292,676	261,983	262,560
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	292,676	261,983	262,560

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	20,848	13,380	13,380
	20,848	13,380	13,380

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	106,916	70,000	107,993
Increase to the Provision During the Year	23,423	15,000	34,468
Use of the Provision During the Year	-	-	(35,545)
Other Adjustments	-	-	-
Provision at the End of the Year	130,339	85,000	106,916
Cyclical Maintenance - Current	-	54,742	-
Cyclical Maintenance - Non current	130,339	66,205	106,916
	130,339	120,947	106,916

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	7,832	7,327	7,327
Later than One Year and no Later than Five Years	3,452	7,717	7,717
	11,284	15,044	15,044
Represented by			
Finance lease liability - Current	7,832	7,327	7,327
Finance lease liability - Non current	3,452	7,717	7,717
	11,284	15,044	15,044

16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Admin Block Upgrade	(80,637)	246,247	(720,407)	-	(554,797)
Replace Sprinkler System	-	77,306	(77,306)	-	-
LMS Modifications	-	52,000	(57,030)	-	(5,030)
Totals	(80,637)	375,553	(854,743)	-	(559,827)

Represented by:

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

(559,827)



	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		(41,338)	300,000	(339,299)	-	(80,637)

Represented by:

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

(80,637)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,341	2,195
<i>Leadership Team</i> Remuneration Full-time equivalent members	295,532 2.07	381,499 3
Total key management personnel remuneration	298,873	383,694

There are 6 members of the Board excluding the Principal. The Board has held 9 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	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	2023 FTE Number	2022 FTE Number
100 - 110	4.00	3.00
	<u>4.00</u>	<u>3.00</u>

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 as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

The Board was notified of a claim of \$10,000 alleging a breach of contract. The Board has not recognised this matter in the financial Holidays Act Compliance – schools payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had negative capital commitments of \$112,747 (2022:\$229,946) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Admin Block Upgrade	1,001,515	1,101,043	(99,528)
Replace Sprinkler System	70,000	77,306	(7,306)
LMS Modifications	52,000	57,913	(5,913)
			-
Total	1,123,515	1,236,262	(112,747)

The Admin Block Upgrade is funded through 5YA funding (\$613,515) and Board approved contributions (\$388,000). The remaining capital shortfall of \$99,528 will be covered by a reallocation of 5YA funding in the 2024 year

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	69,753	782,033	249,895
Receivables	166,146	167,445	167,445
Investments - Term Deposits	430,000	-	510,477
Total financial assets measured at amortised cost	665,899	949,478	927,817

Financial liabilities measured at amortised cost

Payables	292,676	261,983	262,560
Finance Leases	11,284	15,044	15,044
Total financial liabilities measured at amortised cost	303,960	277,027	277,604

22. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Fergusson Intermediate School for the year ended 31 December 2023

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 18, which comprise the statement of financial position as at 31 December 2023, 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 2023, 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 21 May 2024. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities 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 1, and pages 22 to 47 but does not include the financial statements, and our auditor's report thereon.

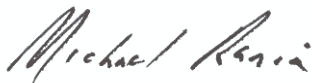
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

A handwritten signature in black ink that reads 'Michael Rania'.

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

Statement of Variance & Evaluation of Student Progress & Achievement



School Name:	Fergusson Intermediate	School Number:	2841
Vision and Values	<p>Our Vision: At Fergusson Intermediate we identify and amplify all the awesome things about our people, our teaching and learning and the world around us.</p> <p>Our Values: Resilience / Manawaroa Integrity / Ngākau Pono Sense of Self / Mana Ahua Ake Empathy / Aroha</p>		
Strategic Aim:	<p>Goal 1 A community-based culture with genuine partnerships where local voices guide and shape our culture and practice</p> <p>Goal 2 Ensure our programmes, systems, environment, resources and pedagogy are responsive to the local adolescent in a post Covid Aotearoa</p> <p>Goal 3 Reflect on, review and refresh our local curriculum inline with the recent NZ Curriculum refresh, the NELPS and the needs of our rangatahi</p>		
Annual Aim:	Identify students who need extending or who have fallen behind and have gaps in their learning and / or attendance and implement strategies to ensure they receive the appropriate support.		
Target:	<ol style="list-style-type: none"> 1. 85% of students progress 2 sub-levels (emerging, developing, proficient) in Reading, Writing and Mathematics in one academic year 2. Improve attendance (with support from external agencies) 3. Improve teacher capability to differentiate teaching and learning (content, process, product, environment) 		
Baseline Data:	<ul style="list-style-type: none"> • 55 students are priority targets for Reading and Writing, 56 for Mathematics. • Spread of achievement is wide. • Many starting Year 7 not being at the level they should be at according to the New Zealand Curriculum - progress will take longer. • Need to improve progression for all – progression target is aspirational. Progression looks different for everyone. • Attendance tracks well (tracking 90% plus) but need to look at trends / patterns for targeted interventions with support from external agencies. • Differentiation will always remain a priority. A one-size fits all model will not improve progression. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Target students were part of planning processes and syndicate team's hui. Students were tracked over time not just at two points in time (mid and end of year).</p> <p>Consistent school-wide syndicate moderation processes.</p> <p>Increased use of exemplars so both staff and students had a better understanding of what good writing and maths looks like at different curriculum levels.</p> <p>Introduced Liz Cane's <i>The Code</i> for school-wide Spelling.</p> <p>Continued to engage with professional learning and development to improve mathematics outcomes– Cognition Education and The Learner First. Worked with the Upper Hutt School's Cluster, with a specific focus on academic transitions and writing.</p> <p>Started a formal Curriculum review.</p> <p>Developed a Fergusson Intermediate Writing Progression Framework.</p> <p>Worked with whānau, individuals, agencies, and organisations to support learning and wellbeing – Kickstart, Youthtown, Ted's Space, Stockdale Farm, Resource Teachers: Learning and Behaviour (RTLB), Child</p>	<p>See data analysis below. Target is definitely aspirational. Progress being made and target areas identified.</p> <p>Teachers using formative assessment (feedback in real-time) more regularly, better systems in place for ākonga to monitor their own learning.</p> <p>More syndicate and school-wide collaboration for planning and resourcing.</p> <p>Increased engagement in Mathematics teaching and learning.</p> <ul style="list-style-type: none"> • Working with ākonga about 'not knowing how' and the importance of making mistakes as a way to work out the most efficient process to solve a problem. • Increased awareness of the creativity of teaching Mathematics and how to promote engagement. More materials being used and real-life contexts. Increased confidence in 'Maths talk'. <p>Noticeable improvements in Spelling results.</p>	<p>We do need to question the data. Variation on what informs an Overall Teacher Judgement must be considered in the variance - classroom experience, staffing, syndicate leadership and culture, one off test or piece of work vs portfolio of evidence, time of judgement.</p> <p>Growing number of ākonga with learning and wellbeing needs - many were not getting the right support or consistent support due to lack of funding, time, resourcing, experience, relationships, attendance.</p> <p>Agencies did not help improve attendance – Oranga Tamariki (OT), Resource Teachers: Learning and Behaviour (RTLB), Piki Te Mauri (Attendance Services), Child and Adolescent Mental Health Services (ICAFS). It was our contact that made the difference. This contact involved daily phone calls, meetings, home visits, picking up students from their home before school to support whānau who had exhausted all options, helping students get out of their vehicle in the school car park because anxiety or similar were preventing them from doing so. However, this cannot be the job of one or two people.</p>	<p>Focus on Curriculum first and Assessment second - what, why and how we teach, and then how we best measure what is important. This is still in review.</p> <p>Assessment practice at FIS needs to be consistent and understood.</p> <ul style="list-style-type: none"> • Teacher capability to give meaningful formative feedback at the time of the learning to keep ākonga moving (often referred to as Assessment for Learning or AFL). • Strengthen syndicate and whole school moderation to make informed Overall Teacher Judgements (OTJs). • Deliberate acts of teaching HOW to read, HOW to write, HOW to solve mathematical problems in the most efficient way needs to be better planned for and integrated into our curriculum. <p>Review our Attendance Policy and create a clear set expectations and processes for addressing attendance concerns in a timely manner.</p>

and Adolescent Mental Health Services (ICAFS), our Teacher Aides, Learning Support Co-ordinator, SENCo, and Counsellor.

Tracked attendance and engaged with agencies to support us early on.

Curriculum differentiation focus was subject specific – Mathematics. This needs to be across the curriculum.

Continue with Upper Hutt School's Cluster professional learning and development priorities - Learner First Mathematics, writing and assessment.

Planning for next year:

Actions the Board will take:

- Monitor progress of the Curriculum Review.
- Ensure that mechanisms in place for communicating targets and progress to all stakeholders.

Analysis of Variance 2023

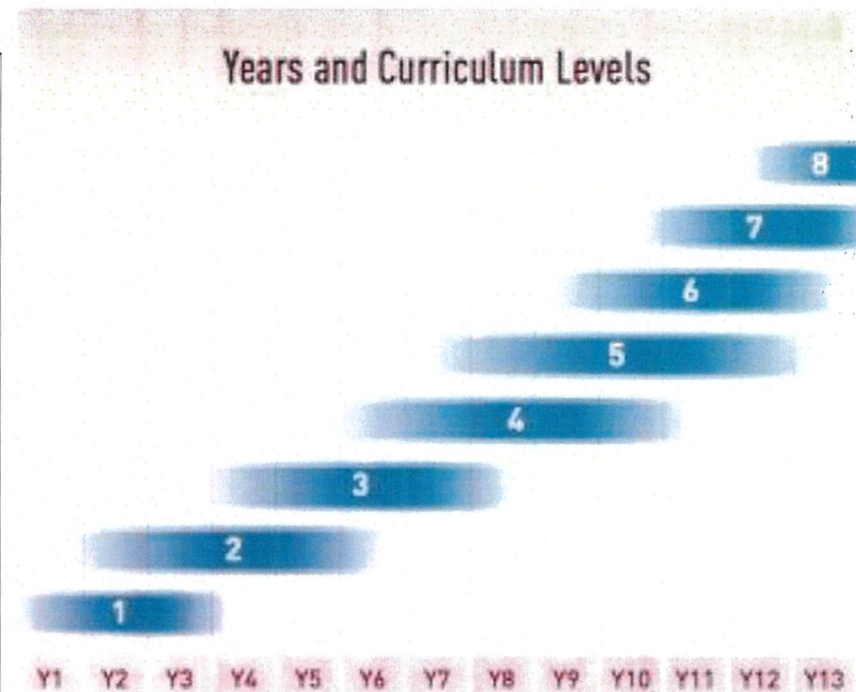
Reading
Writing
Mathematics
Attendance

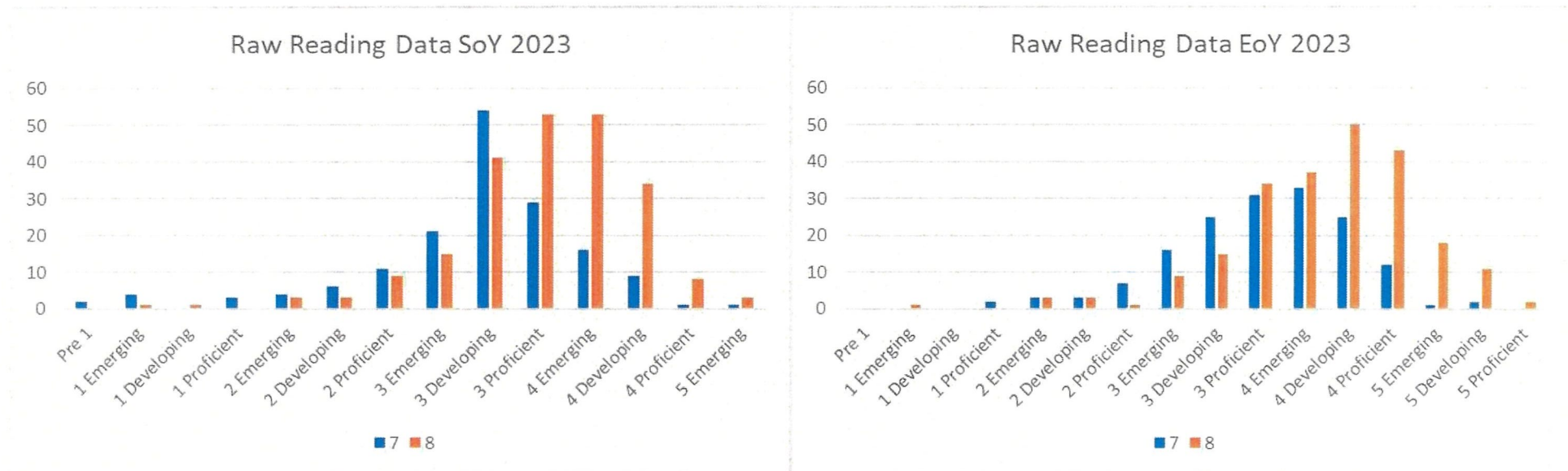


2023 Targets

1. 85% of students progress 2 sub-levels (emerging, developing, proficient) in reading, writing and mathematics in one academic year
2. Improve attendance (with support from external agencies)
3. Improve teacher capability to differentiate teaching and learning (content, process, product, environment)

NOTE: title of the graphs reads 'Accelerated (insert data)'. This does NOT mean acceleration from one curriculum level to another. It means value added progress and in this case is measured against 2 sub-levels of progress within a current level.





What does this tell us at the end of 2023?

- The majority of Year 7 students have progressed from 3E-3P to 3D-4D
- The majority of Year 8 students have progressed from 3D-4D to 3P-5E
- The majority of students have progressed at least one sub-level at both Year 7 and 8

Accelerated Reading Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 8



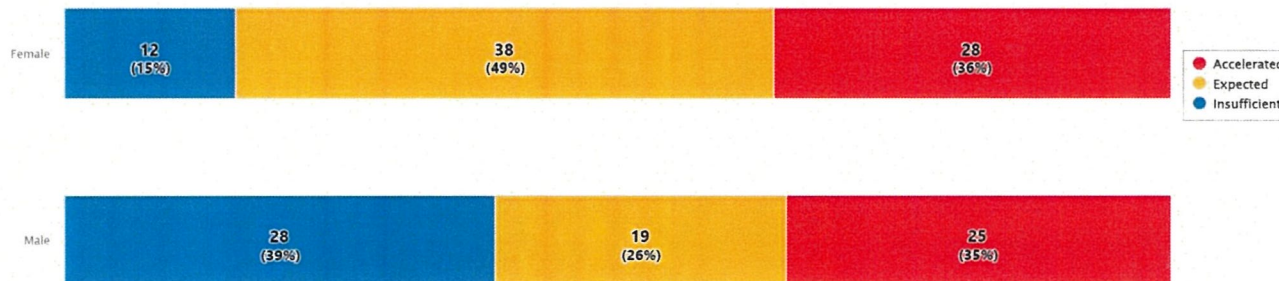
What does this tell us?

- Year 7 males are a target group
- Year 8 females acceleration % is higher than Year 8 males

Accelerated Reading Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Gender

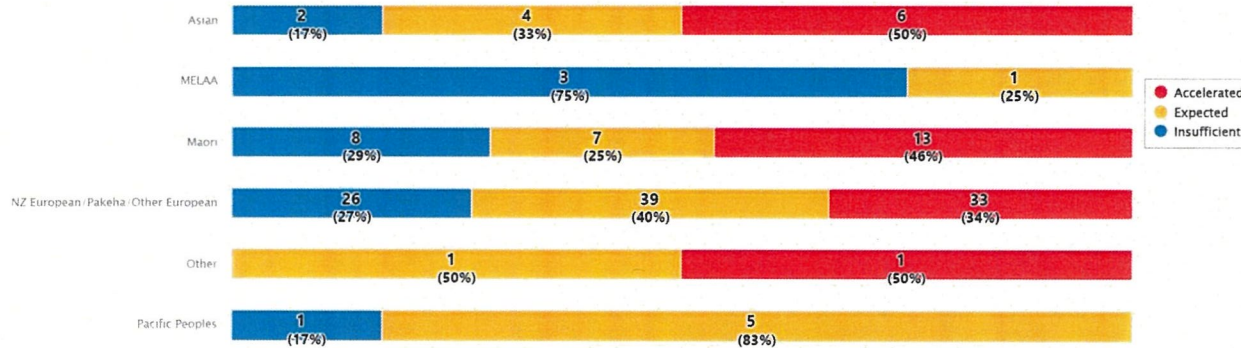
Filtered By: Year 7



Accelerated Reading Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 7



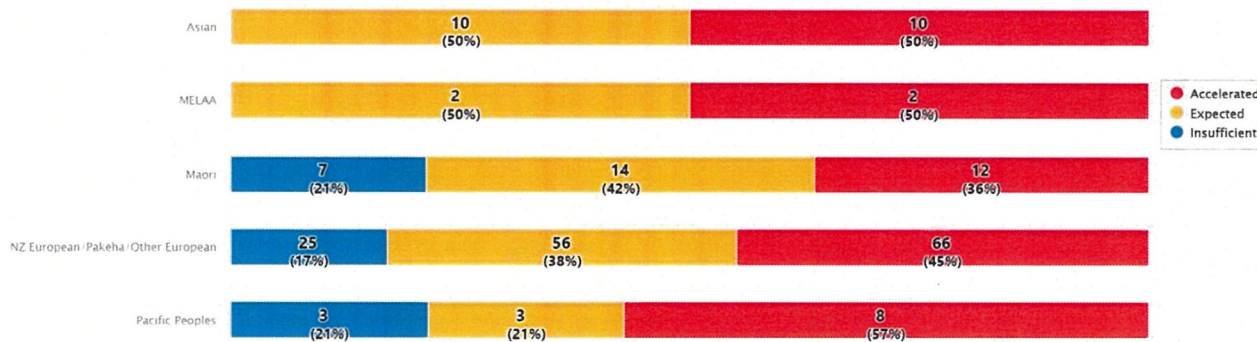
What does this tell us?

- Māori achievement in Reading is close to that of NZ European/Pakeha/Other European

Accelerated Reading Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

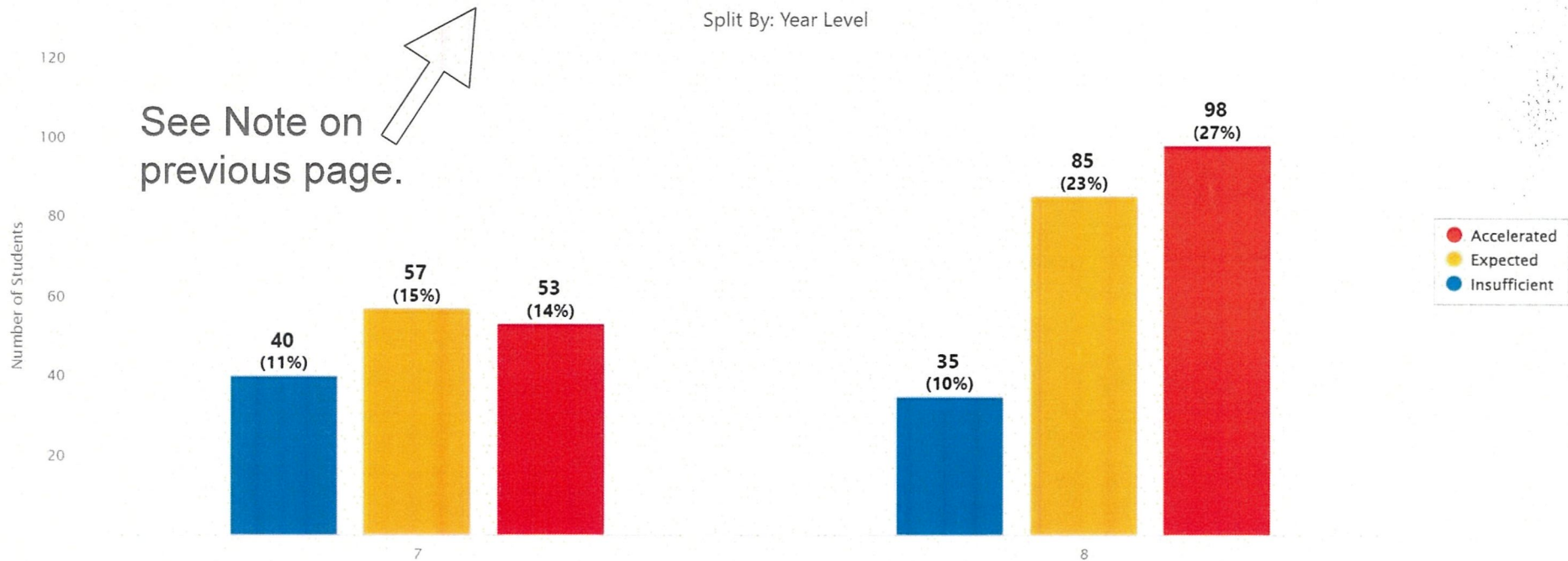
Split By: Ethnicity

Filtered By: Year 8



Accelerated Reading Data - 2023 Term 1 To 2023 Term 4 - Column Chart

Split By: Year Level

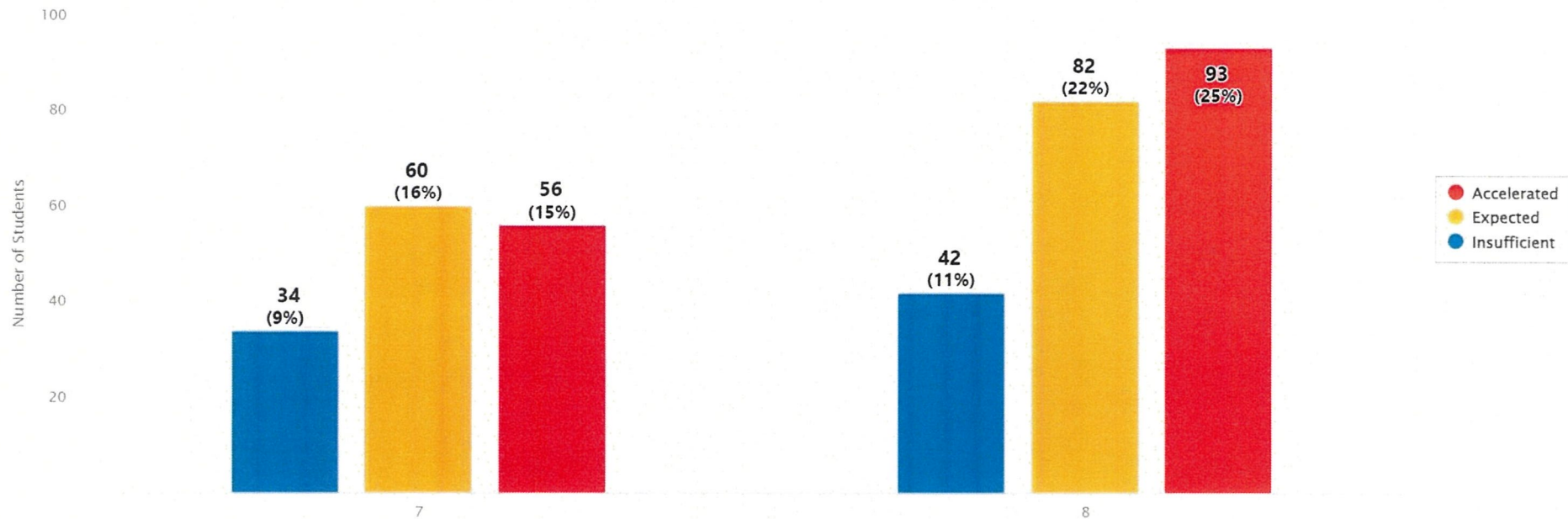


What does this tell us?

- 35% of Year 7 and 45% of Year 8s moved 2 or more sub-levels in 2023
- 38% of Year 7 and 39% of Year 8s are at expected curriculum level in 2023
- 73% of Year 7s were at or above expectation, of 84% Year 8s were at or above expectation
- Combine that total - 80% of students were at or above expectation (close to aspirational target of 85% 2 sub-levels)

Accelerated Writing Data - 2023 Term 1 To 2023 Term 4 - Column Chart

Split By: Year Level



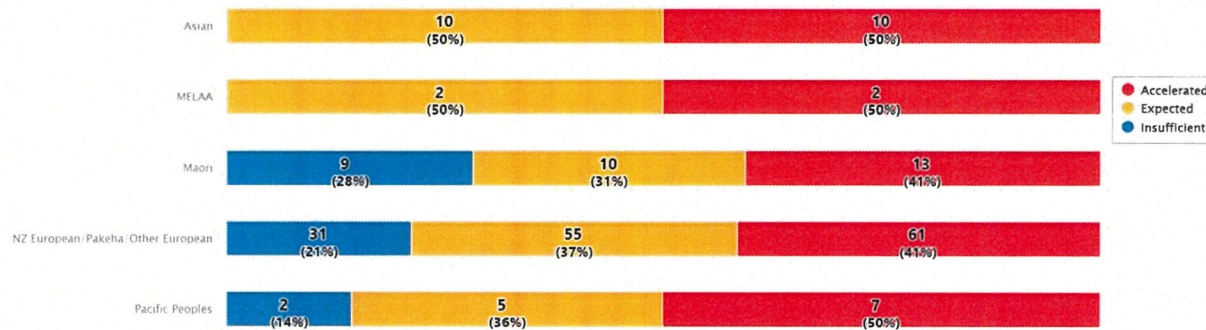
What does this tell us?

- 37% of Year 7 and 43% of Year 8s moved 2 or more sub-levels in 2023
- 40% of Year 7 and 38% of Year 8s are at expected curriculum level in 2023
- 77% of Year 7s were at or above expectation, of 81% Year 8s were at or above expectation
- Combine that total - 79% of students were at or above expectation (close to aspirational target of 85% 2 sub-levels)

Accelerated Writing Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Ethnicity

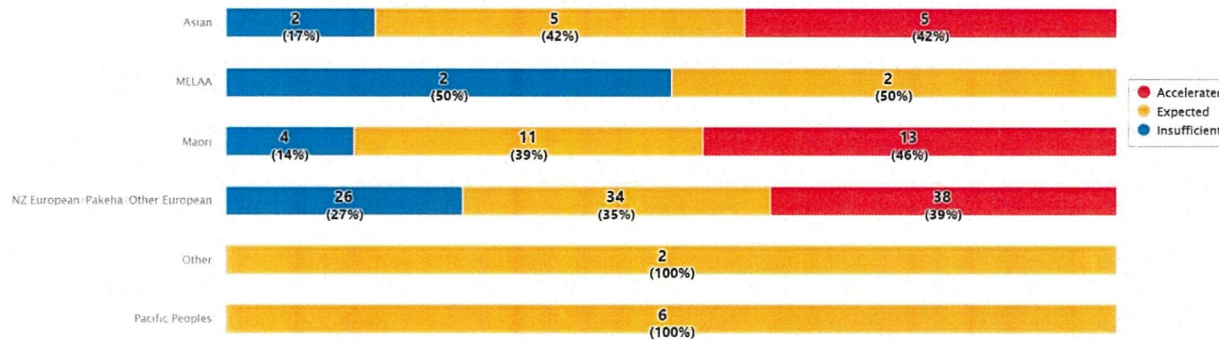
Filtered By: Year 8



Accelerated Writing Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 7



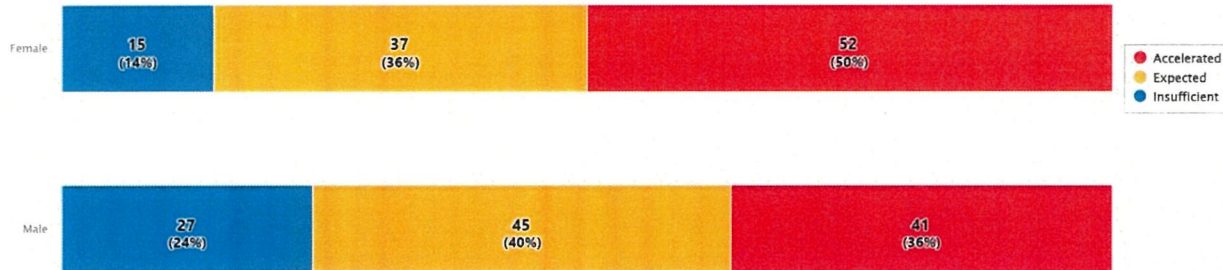
What does this tell us?

- Māori achievement in Writing is close to that of NZ European/Pakeha/Other European, if not a bit better.

Accelerated Writing Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Gender

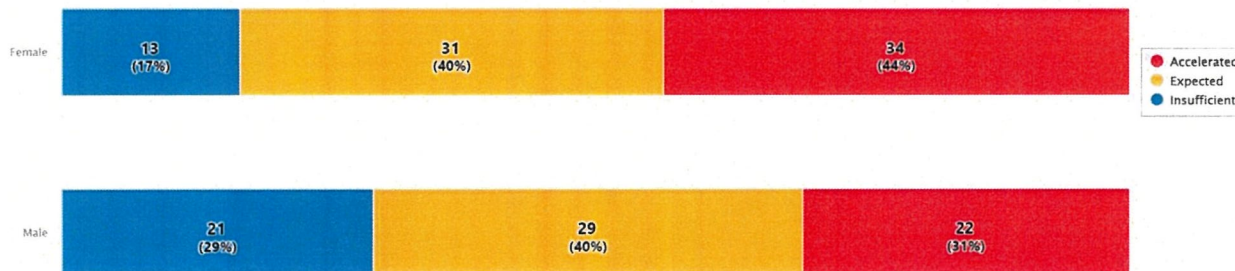
Filtered By: Year 8



Accelerated Writing Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

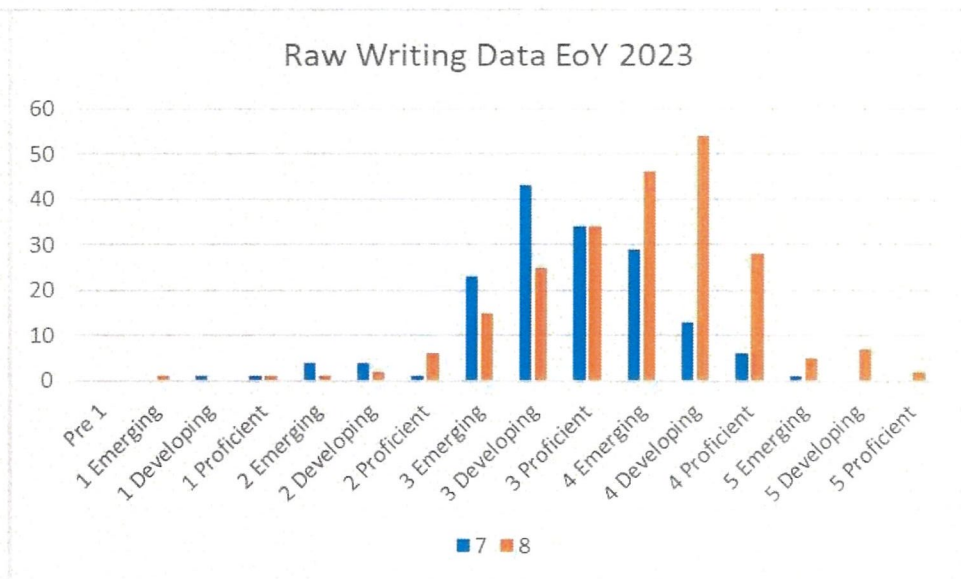
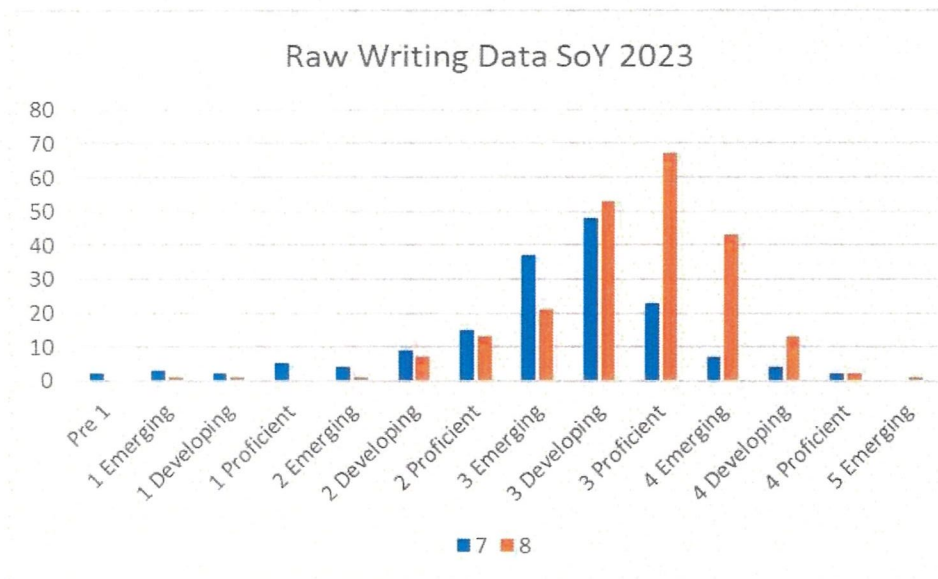
Split By: Gender

Filtered By: Year 7



What does this tell us?

- Year 7 males are a target group
- Female achievement higher than male achievement

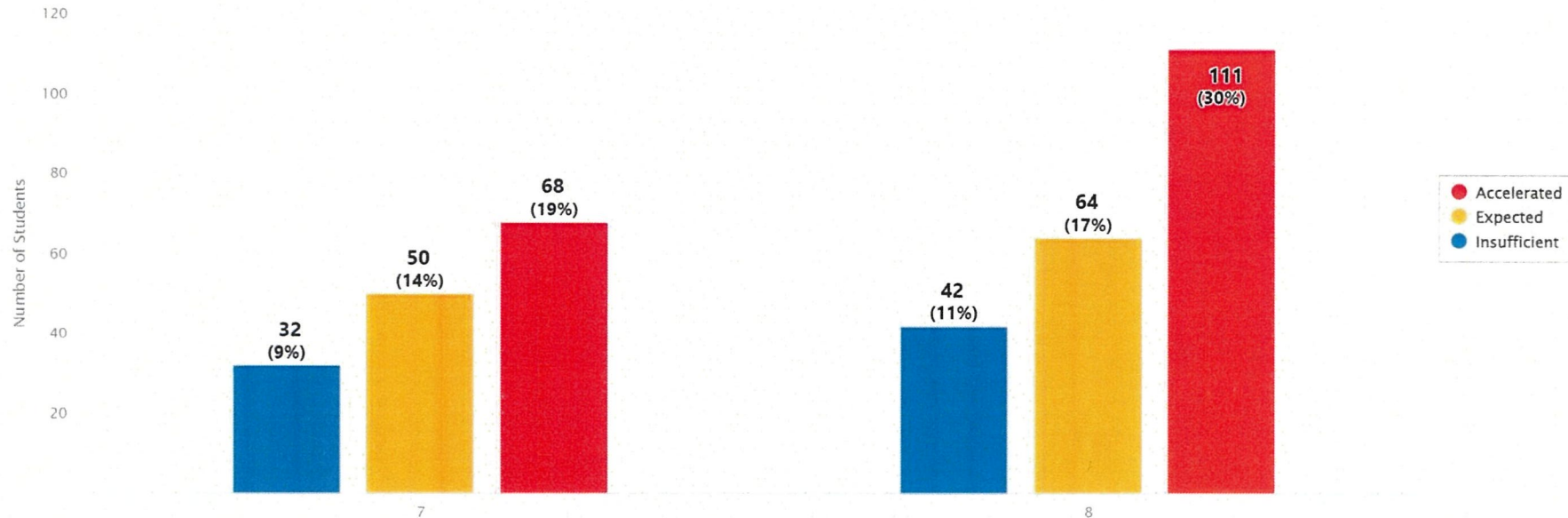


What does this tell us?

- The majority of Year 7 students have progressed from 3E-3P to 3E-4E
- The majority of Year 8 students have progressed from 3D-4E to 3D-4P
- The majority of students have progressed at least one sub-level at both Year 7 and 8

Accelerated Math Data - 2023 Term 1 To 2023 Term 4 - Column Chart

Split By: Year Level



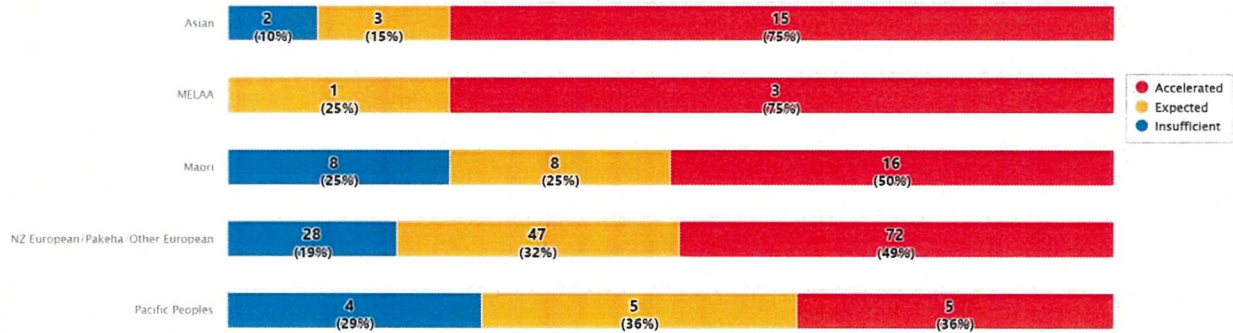
What does this tell us?

- 45% of Year 7 and 51% of Year 8s moved 2 or more sub-levels in 2023
- 33% of Year 7 and 29% of Year 8s are at expected curriculum level in 2023
- 78% of Year 7s were at or above expectation, of 80% Year 8s were at or above expectation
- Combine that total - 80% of students were at or above expectation (close to aspirational target of 85% 2 sub-levels)

Accelerated Math Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Ethnicity

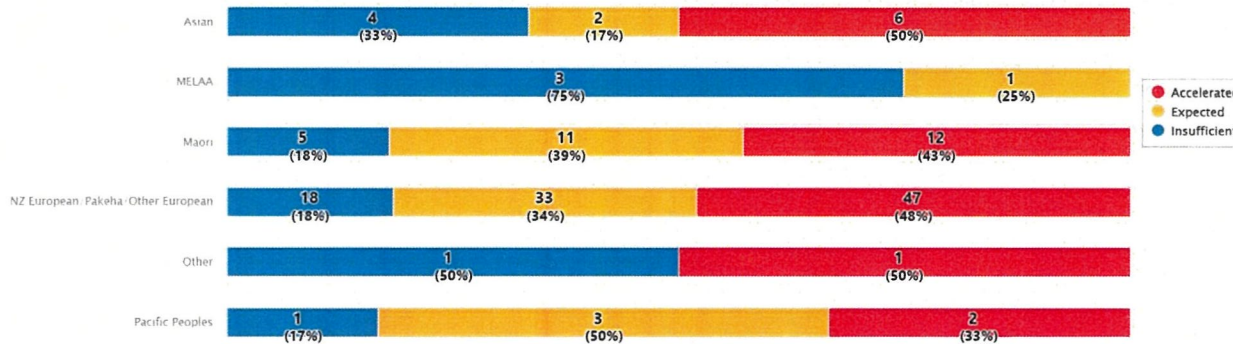
Filtered By: Year 8



Accelerated Math Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Ethnicity

Filtered By: Year 7



What does this tell us?

- Māori achievement in Mathematics is close to that of NZ European/Pakeha/Other European.

Accelerated Math Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Gender

Filtered By: Year 8



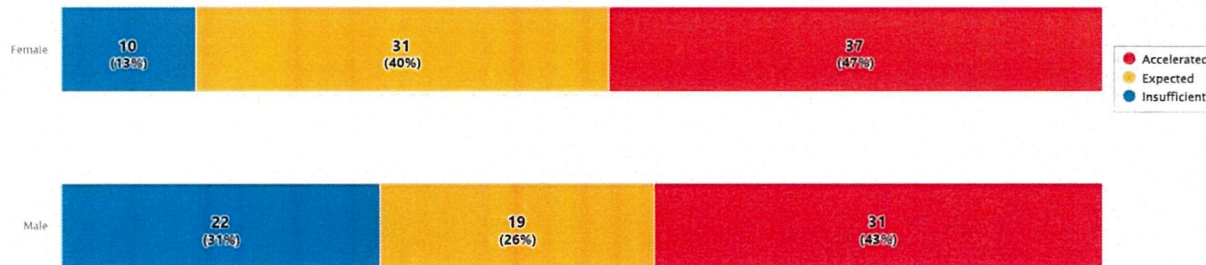
What does this tell us?

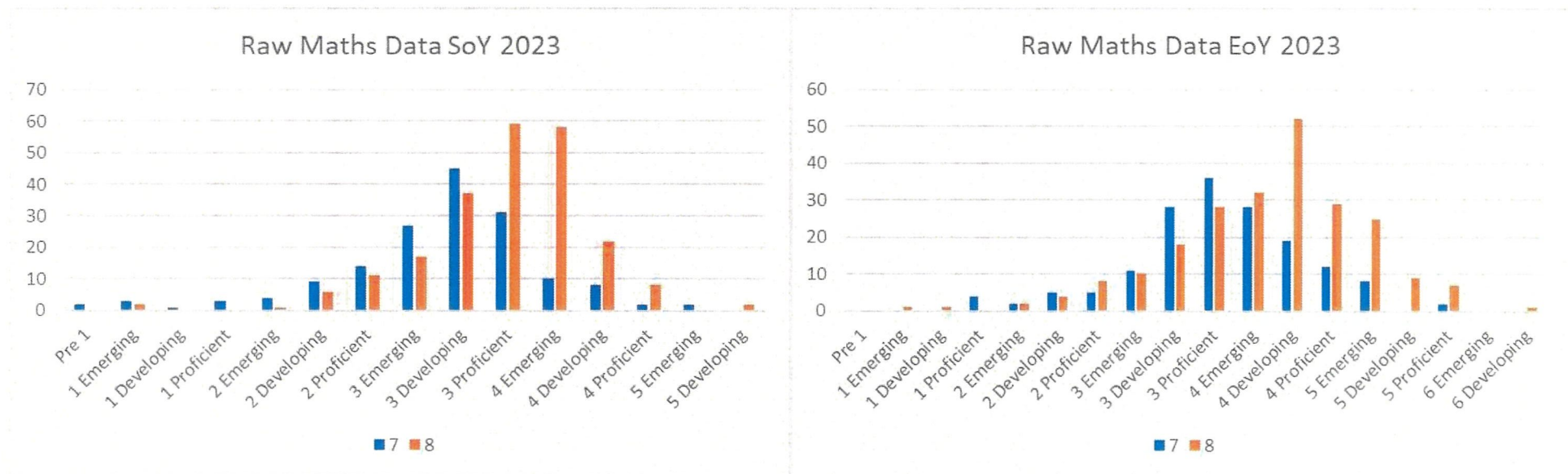
- Year 7 males are a target group
- Male acceleration % higher in Year 8

Accelerated Math Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

Split By: Gender

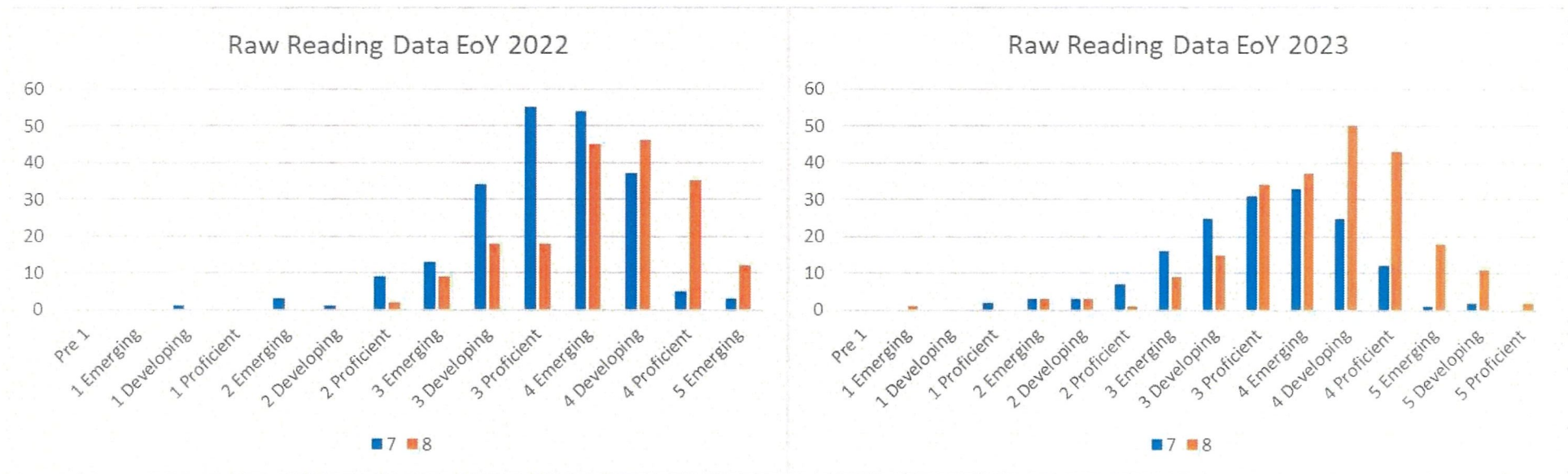
Filtered By: Year 7





What does this tell us?

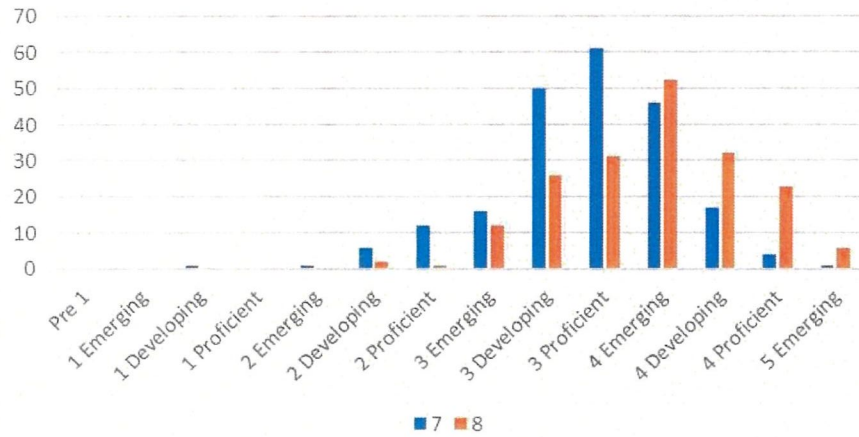
- The majority of Year 7 students have progressed from 3E-3P to 3D-4D
- The majority of Year 8 students have progressed from 3D-4D to 3P-5E
- The majority of students have progressed at least one sub-level at both Year 7 and 8



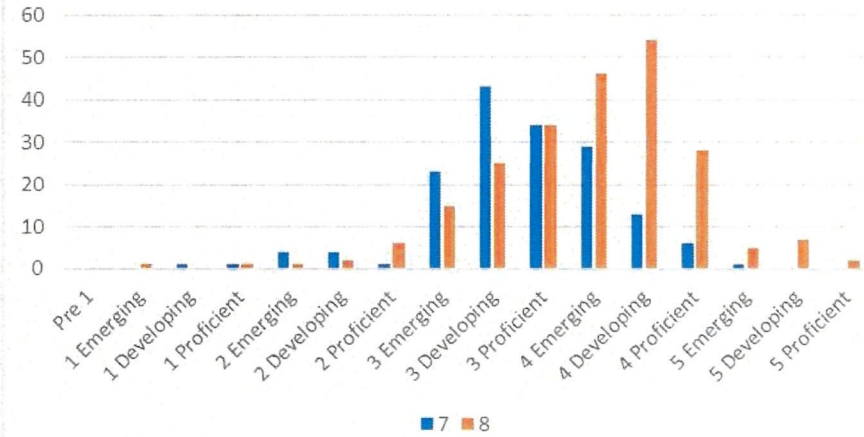
In comparison between the Year 8 cohorts of 2022 and 2023, the above shows that the 2023 cohort was one sub-level above 2022 (4D-4P, in comparison to 4E-4D).

Also the 2023 Year 7s (now 2024 Year 8) in comparison to 2022s have a greater spread (range of abilities).

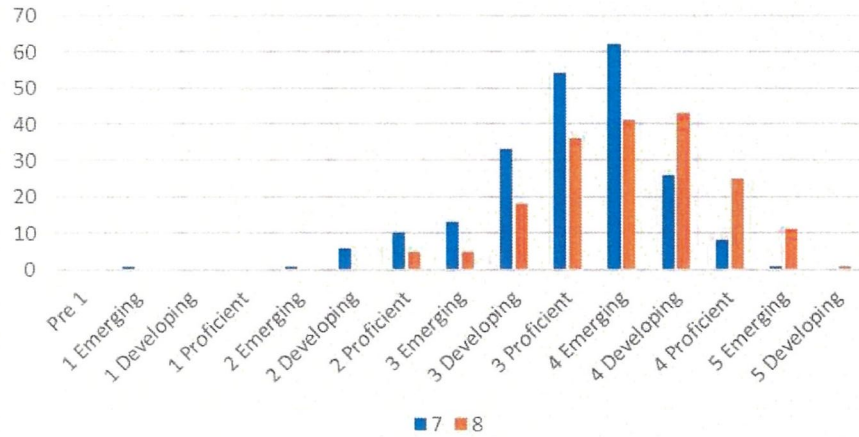
Raw Writing Data EoY 2022



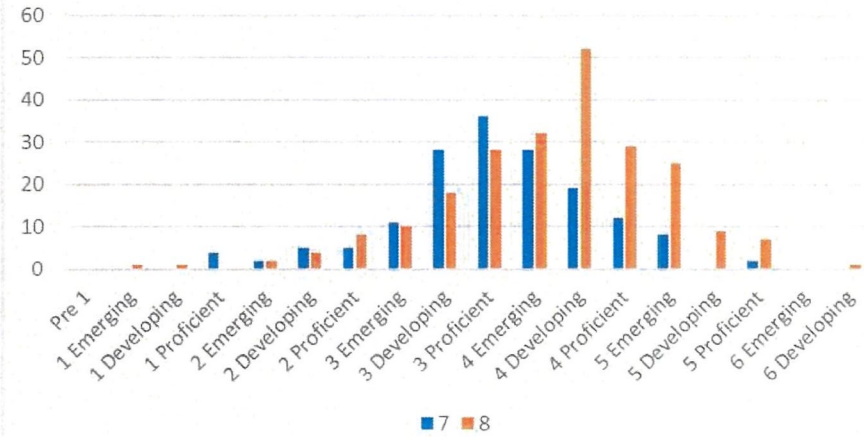
Raw Writing Data EoY 2023



Raw Maths Data EoY 2022



Raw Maths Data EoY 2023



Attendance Data (10 Point Scale) Year To Date - 2023 - 100% Bar Chart

Split By: Year Level

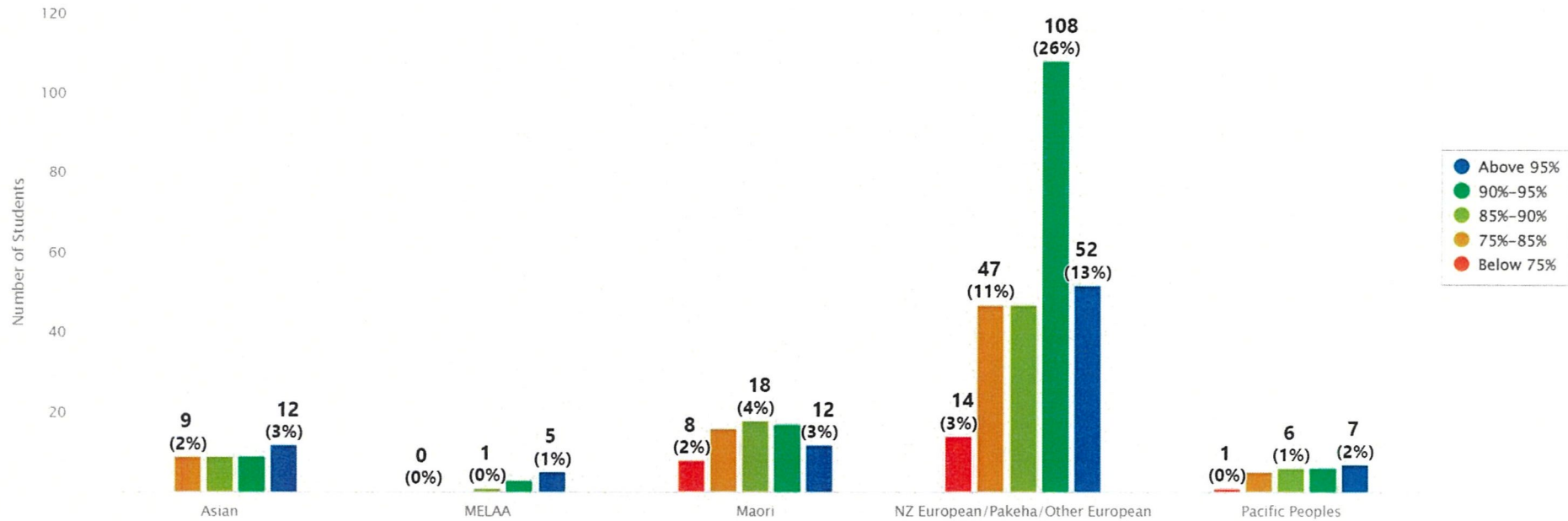


What does this tell us?

- Overall attendance is good.
- Target areas need to be 70-80% and 80-90%. This requires systems and processes.

Attendance Data (5 Point Scale) - 2023 - Column Chart

Split By: Ethnicity



What does this tell us?

- 47 students who identify as NZ European/Pakeha/Other European have a 75%-85% attendance rate and this is of concern. Links to achievement concerns for this demographic.
- 23% of Pakeha have an attendance rate of 85% or less and in comparison to Maori 33% have an attendance rate of 85% or less.
- Was fairly comparable by gender.

How Fergusson Intermediate has given effect to Te Tiriti o Waitangi

Overview: Fergusson Intermediate is committed to Te Tiriti centric practices, honouring Te Tiriti, in order to provide equitable access to curriculum, equitable outcomes for all and a bi-cultural approach to planning, delivery and evaluation of our effectiveness as educators in Aotearoa New Zealand. Our values, Mana āhua ake, Manawaroa, Aroha and Ngākau pono flow through everything we do. Te reo māori is visible and normalised across our school. Staff are encouraged and supported to grow their personal capability in reo māori.

We are an actively engaged MAC school (Māori Achievement Collaborative) and work closely with Kim Nikora and other facilitators to grow our knowledge, understandings and capabilities in tikanga māori and te ao māori. We also work with Kāuru Education to offer professional development opportunities for all staff. We have invested in people (specialist teachers) and resources over many years.

Fergusson Intermediate continues to build a relationship with Ōrongomai Marae and mana whenua, Te Ati Awa.

**Mā te whiritahi, ka whakatutuki ai ngā pūmanawa o tāngata.
Together, we'll weave the realisation of potential.**



At Fergusson Intermediate we work together with whānau, mana whenua, specialists and other kura to create an environment that is grounded in Aotearoa. Where māori success, as māori, is the ultimate goal and where all of our students have a strong **sense of self / Mana āhua ake** and are connected to each other and the world around them through whakapapa, manaakitanga and te ao māori.

Examples of evidence of commitment to Te Tiriti o Waitangi

- [Strategic planning](#)
- [Fergusson Intermediate Job Description and Teacher Standards unpacked](#)
- Hosting and attending local MAC hui (Upper Hutt), Regional MAC hui (Wellington) and National MAC hui (Auckland 2022 / 2023 and Waitangi 2024). Taking selected staff to these hui to grow capability in leadership.
- Outside provider employed for te reo lessons once a week for staff (morning session)
- Kāuru Education opportunities provided for staff (evening sessions, wānanga and immersion retreats). A number of staff have graduated from this over the last three years)
- Principal modelling and learning te reo māori - Level 1 2021, Level 2 2022, Level 3 2023 and Level 4 2024) - Whaikōrero in many occasions at school and when visiting other kura
- Collaboration with Jess Sentorik on a visual artwork for our main office celebrating the first ever National Matariki Holiday and incorporating our school vision and values. [Kei raro i ngā whetu](#)
- [Local curriculum](#) developed using [Pūtātara](#)
- All senior leaders provided with Niho Taniwha by Melanie Riwai - Couch
- Poutama Reo (ERO) used to evaluate our improvement journey with Te Reo
- Te Whare tapu o te ngākau māori - 5 copies - Developing a schoolwide approach to using this resource as a graduate profile and curriculum guide
- Te Ara Whakamana PD for all staff and BOT
- Kapa Haka - Ngati Kotahitanga practise **once a week during learning time** - Specialist teachers, new uniforms, wānanga provided on teacher only days.
- Special awards to acknowledge achievement and leadership in te reo māori and kapa haka - New korowai purchased
- Syndicates named after local area with the meaning and understanding of these names unpacked each year - visits to these areas for staff and students to learn about the significance, history and environment.
- New staff (to the area) and PCT's are provided a full day wananga at the local marae, Ōrongomai where they learn local history, connect with other educators and learn about the marae itself and its significance to us.

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Fergusson Intermediate School

For year ended 31 December 2023

We appreciate the Kiwisport funding received each year (\$5,816 in 2023). 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 organised sports, continues to be at excellent levels.

The school is investigating Bikes in Schools and hope to progress this in 2024.

Fergusson Intermediate School

Statement of Compliance with Employment Policies

For year ended 31 December 2023

Fergusson Intermediate School has the stated intention of being a good employer consistent with Section 597 of the Education and 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 41 staff in 2023. 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. Employer responsibility is to be reviewed by BOT, Term 2 2024.

Current employment policies include :

- Appointment Procedures
- Employment
- Classroom Release Time
- Protected Disclosure
- Concerns and Complaints
- Staff Leave
- Performance Management and PD Development.