

FAITH CITY SCHOOL

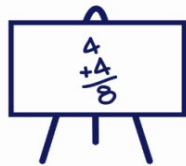
ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	422
Principal:	Marty Bullock
School Address:	127 Springvale Road, Whanganui
School Postal Address:	127 Springvale Road, Whanganui
School Phone:	06 345 7737
School Email:	admin@faithcity.school.nz

Accountant / Service Provider:



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FAITH CITY SCHOOL

Annual Report - For the year ended 31 December 2022

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Kiwisport

Members of the Board

Good Employer Statement

Faith City School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Scott William Dawson

Full Name of Presiding Member

Martin Anthony Bullock

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

Faith City School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,201,464	1,006,300	1,090,755
Locally Raised Funds	3	23,133	7,000	27,020
Use of Proprietor's Land and Buildings		250,000	160,000	178,200
Interest Income		5,760	-	697
Total Revenue		1,480,357	1,173,300	1,296,672
Expenses				
Locally Raised Funds	3	22,013	13,000	24,611
Learning Resources	4	950,780	851,400	856,719
Administration	5	94,831	90,500	79,145
Finance		1,013	-	899
Property	6	320,783	217,700	253,740
		1,389,420	1,172,600	1,215,114
Net Surplus / (Deficit) for the year		90,937	700	81,558
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		90,937	700	81,558

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

Faith City School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		227,715	225,000	146,157
Total comprehensive revenue and expense for the year		90,937	700	81,558
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		318,652	225,700	227,715
Accumulated comprehensive revenue and expense		318,652	225,700	227,715
Reserves		-	-	-
Equity at 31 December		318,652	225,700	227,715

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.

Faith City School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	113,883	110,200	109,635
Accounts Receivable	8	71,802	65,000	62,803
GST Receivable		3,639	5,000	6,344
Prepayments		3,429	3,500	2,914
Investments	9	181,100	100,000	100,000
		<u>373,853</u>	<u>283,700</u>	<u>281,696</u>
Current Liabilities				
Accounts Payable	11	79,165	75,000	73,350
Revenue Received in Advance	12	963	-	772
Provision for Cyclical Maintenance	13	28,000	-	9,000
Finance Lease Liability	14	5,038	5,000	4,419
		<u>113,166</u>	<u>80,000</u>	<u>87,541</u>
Working Capital Surplus/(Deficit)		260,687	203,700	194,155
Non-current Assets				
Property, Plant and Equipment	10	68,164	40,000	50,545
		<u>68,164</u>	<u>40,000</u>	<u>50,545</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	700	18,000	14,000
Finance Lease Liability	14	9,499	-	2,985
		<u>10,199</u>	<u>18,000</u>	<u>16,985</u>
Net Assets		<u>318,652</u>	<u>225,700</u>	<u>227,715</u>
Equity		<u>318,652</u>	<u>225,700</u>	<u>227,715</u>

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

Faith City School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		403,381	316,300	365,840
Locally Raised Funds		23,324	7,000	27,792
Goods and Services Tax (net)		2,705	-	(3,687)
Payments to Employees		(183,501)	(151,400)	(158,608)
Payments to Suppliers		(130,482)	(171,715)	(129,649)
Interest Paid		(1,013)	-	(899)
Interest Received		1,774	-	95
Net cash from/(to) Operating Activities		116,188	185	100,884
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(23,590)	(12,000)	(14,406)
Purchase of Investments		(81,100)	-	(100,000)
Net cash from/(to) Investing Activities		(104,690)	(12,000)	(114,406)
Cash flows from Financing Activities				
Finance Lease Payments		(7,250)	(2,985)	(3,155)
Net cash from/(to) Financing Activities		(7,250)	(2,985)	(3,155)
Net increase/(decrease) in cash and cash equivalents		4,248	(14,800)	(16,677)
Cash and cash equivalents at the beginning of the year	7	109,635	125,000	126,312
Cash and cash equivalents at the end of the year	7	113,883	110,200	109,635

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.

Faith City School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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) 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.

i) 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.

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:

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

j) 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.

k) 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.

l) 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

n) Provision for Cyclical Maintenance

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

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

The 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.

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

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

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	404,050	313,300	369,403
Teachers' Salaries Grants	795,770	690,000	719,173
Other Government Grants	1,644	3,000	2,179
	1,201,464	1,006,300	1,090,755

The school has opted in to the donations scheme for this year. Total amount received was \$22,350 .

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	307	1,000	1,121
Fees for Extra Curricular Activities	14,505	2,500	16,955
Trading	1,063	3,000	1,285
Other Revenue	7,258	500	7,659
	23,133	7,000	27,020
Expenses			
Extra Curricular Activities Costs	20,623	10,000	22,986
Trading	1,390	3,000	1,625
	22,013	13,000	24,611
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	1,120	(6,000)	2,409

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	38,081	51,600	33,764
Employee Benefits - Salaries	888,045	770,000	798,705
Staff Development	1,385	7,000	6,316
Depreciation	23,269	22,800	17,934
	950,780	851,400	856,719

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,455	4,500	4,345
Board Fees	3,371	3,000	3,550
Board Expenses	2,275	1,500	1,840
Communication	1,871	5,000	3,646
Consumables	5,390	6,000	4,717
Other	18,598	26,700	18,351
Employee Benefits - Salaries	53,171	38,400	37,296
Service Providers, Contractors and Consultancy	5,700	5,400	5,400
	94,831	90,500	79,145

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	5,231	4,500	4,279
Consultancy and Contract Services	980	-	-
Cyclical Maintenance Provision	5,700	4,000	17,775
Grounds	7,986	1,200	2,268
Heat, Light and Water	9,858	10,000	7,642
Repairs and Maintenance	2,491	5,000	3,688
Use of Land and Buildings	250,000	160,000	178,200
Security	482	-	363
Employee Benefits - Salaries	38,055	33,000	39,525
	320,783	217,700	253,740

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	113,883	110,200	109,635
Cash and cash equivalents for Statement of Cash Flows	113,883	110,200	109,635

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
	\$	\$	\$
Interest Receivable	3,986	-	-
Banking Staffing Underuse	-	-	602
Teacher Salaries Grant Receivable	67,816	65,000	62,201
	<u>71,802</u>	<u>65,000</u>	<u>62,803</u>
Receivables from Exchange Transactions	3,986	-	-
Receivables from Non-Exchange Transactions	67,816	65,000	62,803
	<u>71,802</u>	<u>65,000</u>	<u>62,803</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	181,100	100,000	100,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>181,100</u>	<u>100,000</u>	<u>100,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	6,691	7,621	-	-	(2,217)	12,095
Information and Communication Technology	30,574	18,884	-	-	(11,752)	37,706
Leased Assets	9,267	14,383	-	-	(5,757)	17,893
Library Resources	4,013	-	-	-	(3,543)	470
	-	-	-	-	-	-
Balance at 31 December 2022	<u>50,545</u>	<u>40,888</u>	<u>-</u>	<u>-</u>	<u>(23,269)</u>	<u>68,164</u>

The net carrying value of furniture and equipment held under a finance lease is \$17,893 (2021: \$9,667)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	53,904	(41,809)	12,095	46,283	(39,592)	6,691
Information and Communication Te	78,822	(41,116)	37,706	77,126	(46,552)	30,574
Leased Assets	43,781	(25,888)	17,893	29,398	(20,131)	9,267
Library Resources	28,346	(27,876)	470	28,346	(24,333)	4,013
Balance at 31 December	204,853	(136,689)	68,164	181,153	(130,608)	50,545

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	5,554	5,000	5,418
Accruals	2,970	5,000	2,906
Employee Entitlements - Salaries	67,816	65,000	62,201
Employee Entitlements - Leave Accrual	2,825	-	2,825
	79,165	75,000	73,350
Payables for Exchange Transactions	79,165	75,000	73,350
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	79,165	75,000	73,350

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Other revenue in Advance	963	-	772
	963	-	772

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	23,000	14,000	5,225
Increase to the Provision During the Year	5,700	4,000	17,775
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>28,700</u>	<u>18,000</u>	<u>23,000</u>
Cyclical Maintenance - Current	28,000	-	9,000
Cyclical Maintenance - Non current	700	18,000	14,000
	<u>28,700</u>	<u>18,000</u>	<u>23,000</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.

14. 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	5,038	5,000	4,419
Later than One Year and no Later than Five Years	9,499	-	2,985
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>14,537</u>	<u>5,000</u>	<u>7,404</u>
Represented by			
Finance lease liability - Current	5,038	5,000	4,419
Finance lease liability - Non current	9,499	-	2,985
	<u>14,537</u>	<u>5,000</u>	<u>7,404</u>

15. 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.

The Proprietor of the School Whanganui Assembly of God Property Trust Board is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects funds on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

16. 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	3,371	3,550
 <i>Leadership Team</i>		
Remuneration	133,696	127,291
Full-time equivalent members	1	1
 Total key management personnel remuneration	137,067	130,841

There are 7 members of the Board excluding the Principal. The Board had held 7 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, property and finance matters.

Principal 1

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	120-130	120-130
Benefits and Other Emoluments	3-4	3-4
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	2	2
	0.00	0.00

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

17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

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 probable, 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.

19. Commitments

(a) Capital Commitments

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

Nil

(Capital commitments at 31 December 2021: \$Nil;)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

20. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	113,883	110,200	109,635
Receivables	71,802	65,000	62,803
Investments - Term Deposits	181,100	100,000	100,000
Total Financial assets measured at amortised cost	<u>366,785</u>	<u>275,200</u>	<u>272,438</u>

Financial liabilities measured at amortised cost

Payables	79,165	75,000	73,350
Finance Leases	14,537	5,000	7,404
Total Financial Liabilities Measured at Amortised Cost	<u>93,702</u>	<u>80,000</u>	<u>80,754</u>

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FAITH CITY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Faith City School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, the Board of Trustees schedule, and the Analysis of Variance, but does not include the financial statements, Kiwisport statement, and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

David Fraser

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

Analysis of Variance Reporting – Hauora

School Name:	Faith City	School Number:	00422
Strategic Aim:	For students to strive towards excellence in all areas – socially, students will promote personal, interpersonal and community wellbeing.		
Annual Aim:	To teach students to care for themselves, relate to others and become responsible contributors to society To develop policies and programmes that promote a stimulating, safe and caring environment Undertake PB4L –SW Tier 2 programme with Ministry of Education support		
Target:	Targets of PB4L-SW are : <ul style="list-style-type: none"> • Improved schoolwide incident referrals through analysis of Big five data • Disruptive incidents will decline by 20% in 2022 • Physical incidents in the classroom will decline by 50% in 2022 		
Baseline Data:	2021: At the end of 2021 At the end of 2021 Abusive language decreased by 56% from 2020 Defiance rose by 16% from 2020-2021 Disrespect rose by 8.6% in 2021 Property misuse decreased by 44.8% Bullying stayed the same – however there were only 3 reported incidents of bullying. In 2021 the Major Problem Behaviours were: Defiance = 13 Physical aggression = 13 Disrespect = 9 Disruption = 7 Abusive language = 6 incidents		

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>Coach and Lead undertook Tier 2 training of PB4L-SW two years ago</p> <p>All staff attended 2 PLD sessions on classroom management by MOE providers</p> <p>Staff completed PLD on restorative practice practise, internally with the Principal</p> <p>Coach and Lead revisited PD on check in and check out, data input and analysis.</p> <p>Principal provided drill down and the use of SWIS data to present big 5 to the staff for discussion.</p> <p>Coach and Lead revisited and presented all Tier 2 documentation to staff including classroom problem solving, behaviour support plan, daily report card (check in and check out)</p> <p>Staff revisited using the behaviour support plan and these were discussed at staff meetings.</p> <p>Staff used check in and check out during the year.</p>	<p>Staff response to behaviour is more consistent – more incident reports were completed to gather data.</p> <p>Embedded Tier 2 as a staff after and staff were consistent with following behavioural expectations.</p> <p>All staff, students and parent community are aware of the school values and school expectations</p> <p>Some parents are using the school weekly focus as a focus in the home.</p> <p>The tiered reward system was successful with the students intentionally working towards achieving their next reward.</p> <p>Our School TFI received 100% in Term 4 2022</p> <p>PB4L staff transition documents were redeveloped. All new staff were transitioned through the PB4L programme</p> <p>Coach and Lead introduced new behaviour focus for the week at school assembly or in class. This</p>	<p>Consistent approach to behaviour management across all staff.</p> <p>The teaching of behaviour and expectations through the PB4L lessons occurred across the school on a Monday morning.</p> <p>Each week's Focus Behaviour was introduced school-wide on a Monday morning at assembly</p> <p>Staff felt supported and empowered to deal with tricky situations</p> <p>Staff have good knowledge i around PB4L –SW</p> <p>Use of restorative approach to conflict</p> <p>Classroom respect points based on the school values according to the matrix were popular with the students.</p> <p>Rewards when a certain number of respect points were earned were incentives for the children.</p>	<p>Continue with the work of out PB4L SW tier 1 + 2</p> <p>Continue to monitor behaviour and deliver lessons according to the Big 5 results</p> <p>Ensure data is entered consistently by all staff for both major and minor behaviours. Discuss this data regularly at scheduled staff meetings.</p> <p>Make sure staff are aware of areas and students of concern around classroom incidents.</p> <p>Stay focused on playground via supervision etc</p> <p>Develop strategies for students and staff to ensure defiance and disrespect continue to fall</p> <p>A new tier 1 & 2 team in 2023 has been established with appropriate roles allocated. Staff will require ongoing training in these roles.</p> <p>Restorative practice will be revisited with all staff.</p>

<p>We revised the matrix with all staff and made appropriate changes.</p> <p>We discussed 'major and minor behaviours and made appropriate adjustments.</p> <p>We discussed and adapted the Behavioural flowchart.</p> <p>We used a staff reward system</p> <p>Termly overviews of expected and taught behaviours were sent home in the school newsletter.</p> <p>Staff in consultation with the students revised respect points (Class Dojo)</p> <p>We updated our staff handbook and new family pack to include information about PB4L</p> <p>We continued to use Edge as a data collection</p> <p>Values consistently displayed around the school and referred to.</p> <p>PB4L was discussed regularly at staff meetings / team meetings. Report presented to the BOT during 2021</p>	<p>was followed up in the classroom with lessons being taught and the use of modelling books.</p> <p>Students in both Junior and Senior school continued 'check in and check out'.</p> <p>The adapted 'check in and check out' forms were used to better suit the students.</p> <p>At the end of 2022 Abusive language fell by 57.9%</p> <p>Bullying fell from 3 cases to 1 (minor case) which was a 66.66% decrease</p> <p>Physical contact and physical aggression fell by 46.27%</p> <p>Property misuse fell 68.75%</p> <p>Defiance increased to 21 cases from 20 cases in 2021 = 5% increase</p> <p>Disrespect fell by 61%</p> <p>Disruption also fell by 45.61%</p> <p>Incidents happened reasonably evenly through the day; with a bit of a spike between 11-12.pm representing break and start of middle block</p>	<p>Defiance, and disrespect and have improved significantly over time Defiance rose by 5% at the end of 2022 by small amount. Disrespect decreased significantly by 61%.</p> <p>Abusive language continued to decrease significantly. We will focus back on disobedience and doff task behaviour during class.</p> <p>RTLB + social worker worked with one girl at Tier 3 to provide strategies for managing social relationships and escalating behaviours</p> <p>RTLB and Life to the Max worked alongside whanau when necessary.</p>	<p>Revisit Classroom behaviour techniques to manage disrespect/defiance</p> <p>Revisit Active supervision in the playground to ensure staff are vigilant and referring students to our respect values.</p> <p>Ensure staff are on duty straight away when the bell rings</p> <p>Ensure staff revisit the school matrix before each break time with focus students.</p>
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The number of classroom events decreased by 54.18%

While the number of playground incidents fell by 17.57%

Planning for next year:

Tier 1 roles for all staff...discussed and reappointment of roles.

Tier 2 embedded.

Discuss strategies with staff to decrease disrespect, disruption and minor disrespect and continue to reduce physical aggression and abusive language in the classroom.

Put new strategies into place in Term 1 2023

Drill down data and present to staff twice a term. Discuss problem areas and set strategies to help in those areas.

Analysis of Variance Reporting



School Name:	Faith City School	School Number:	00422
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Strategic Aim:	All students can access the New Zealand Curriculum as evidenced by achievement
Annual Aim:	To increase the number of students achieving at or above the expected Curriculum level in Maths
Target:	<p>An increase in the number of students at or above the expected curriculum level by 10% by the end of 2022</p> <p>An increase in the number of Maori Students at or above the expected curriculum level by 10 % at the end of 2022</p> <p>An increase in the number of Pasifika students at or above the expected curriculum level by 15% by the end of 2022</p>
Baseline Data:	<p>Background Data</p> <p>65% are at or above the expected curriculum level in Mathematics</p> <p>36% of our Pasifika students are at or above the expected curriculum level.</p> <p>69% of our Māori students are at or above the expected curriculum level in Mathematics.</p>

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>Data from 2021 end-of-year results were discussed with staff and the Board of Trustees.</p> <p>Following discussion and analysis of data, The Board of Trustees decided Maths would continue to be a priority for PLD in 2022</p> <p>An application for MOE hours was placed.</p> <p>40 Hours were allocated with Charlotte Wilkinson being the PD Facilitator.</p> <p>Principal and Lead Maths Teacher met with PD Provider and discussed areas of concern from data analysis and self-review.</p> <p>All teachers completed data analysis to have a clear understanding of the needs of their class. These were discussed with the Principal.</p> <p>Goals were set in discussion with teachers, PD Facilitator, and Lead Teacher.</p>	<p>Target: An increase in the number of students at or above the expected curriculum level by 10% by the end of 2022</p> <p>Result:</p> <p>70% of our students were at or above the expected Curriculum level. (An overall increase)</p> <p>20% were working towards the expected curriculum level.</p> <p>10% were below the expected curriculum level.</p> <p>Target: An increase in the number of Māori Students at or above the expected curriculum level by the end of 2022</p> <p>Result:</p> <p>75% of our Māori Students were at or above the expected Curriculum level. (An overall increase)</p> <p>11% were working towards the expected curriculum level</p> <p>14% were below the expected</p>	<p>A focus on Mathematics with a PD Facilitator and Lead Teacher.</p> <p>Teachers understand that Professional development and collaboration to ensure culturally responsive practices, and contexts for learning within our school are required to further develop effective practice.</p> <p>Our student voice collected from two classes on progress shows students who were less engaged in mathematics now have a better attitude towards maths and are more engaged in learning and are showing pleasing progress.</p> <p>During mathematics Teacher's focus on problem solving, moving locus of control to students but supporting their learning through questioning. Thinking groups give students the opportunity to reflect, revoice and learn from their peers.</p>	<p>Data collected will be discussed and analysed to set future direction in Mathematics.</p> <p>Teachers will identify their target groups for 2023 including Maori, and Pasifika students who are below the expected curriculum level.</p> <p>Maths Lead will support staff in order to meet the needs of the students and accelerate progress in Mathematics.</p> <p>Rooms 1 & 2 and some of Rm 3 will cross-group in 2023 and are exploring new grouping practices within their classrooms.</p> <p>Use strand maths as a way to consolidate number knowledge</p> <p>Develop our skills at teaching maths across the curriculum (e.g. with our Science focus)</p>

<p>PLD with our Provider has taken place to encourage Teachers to have excellent pedagogical content knowledge i.e understanding mathematical learning progressions, and signposts.</p> <p>Teachers have targeted use of data to inform teaching.</p> <p>Each classroom teacher identified the children who were in their overall target group at the beginning of the year with a focus on Maori and Pasifika students.</p> <p>Target students progress was discussed at team meetings, staff meetings and with the Lead Teacher throughout the year.</p> <p>Gaps in learning were identified early term 1.</p> <p>Individual learning goals were set with the students in target groups.</p> <p>SPRING groups were formed and worked with Teacher Aide to support classroom teaching of maths.</p> <p>PGC's were set up with individual teachers around Maori, Pasifika students, and the teaching of Mathematics. These were discussed with the Principal.</p>	<p>curriculum level.</p> <p>Target: An increase in the number of Pasifika students at or above the expected curriculum level by 15% by the end of 2022</p> <p>Result:</p> <p>46% of our Pasifika students were at or above the expected curriculum level. (An overall increase)</p> <p>23% were working towards the expected curriculum level.</p> <p>31 % were below the expected curriculum level.</p> <p>PAT Testing:</p> <p>There was a percentage change decrease in the number of students below stanine 5 of 63.89% between 2021 and 2022</p> <p>There was a percentage increase in the number of students above stanine 5 of 31.82%</p>	<p>Teachers strengthened their own practice in mathematical problem solving and scaffolding students from where they are at, to where they need to go. Teachers used authentic or real world problems, making math a living curriculum.</p> <p>Some teachers are more aware of the importance of teaching mathematical concepts rather than isolated knowledge and/or strategies.</p> <p>Staff are more confident in the use of the Wilkie Way website and Maths Aotearoa Teachers Handbook</p> <p>Teachers reflected on the data and formed the next steps for akonga and their own learning.</p> <p>Teacher Aide, trained in the use of 'Spring into Maths' worked with groups of up to 4 students to provide 4 extra Numeracy sessions of 20 minutes on top of their classroom Maths programme.</p> <p>Regular classroom observations and feedback and setting of new goals.</p>	<p>Staff are now embedding into their teaching the skills and strategies developed in 2022 for Maths.</p> <p>Staff with Lead Teacher will unpack the new Maths Curriculum and Learning Progressions further.</p> <p>The BOT have allocated funding for the purchase of required maths resources.</p> <p>Senior leadership team will revise the reporting to parents in 2023 in line with the New Mathematical Curriculum.</p>
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<p>Team Teaching with the PD Facilitator and Lead Teacher took place regularly.</p> <p>Classroom observations from PD Facilitator and the Lead Teacher occurred throughout the year. Feedback and next steps were identified.</p> <p>PD Facilitator, Principal, and Lead Teacher held regular meetings discussing progress and next steps for each teacher.</p> <p>Management reported to the Board mid-year and at the end of the year around the gains made.</p> <p>Extra classroom support was given to teachers as necessary.</p> <p>Trialled a new assessment schedule that provides a more accurate picture of the development of mathematical knowledge and skills and the use of mathematics to solve problems across the school</p> <p>The Wilkie Way screen test was used as a knowledge based test at the beginning of term 1 and then in term 4 to measure progress. This progress was discussed with team leaders.</p>	<p>There was a percentage change in students at stanine 5 of 20.83%</p> <p><i>Maori PAT:</i></p> <p>Decrease 63% of Maori students below stanine 5</p> <p>Increase of 48.48% of Maori students above stanine 5 and</p> <p>Increase of 28.57% of those at stanine 5</p> <p><i>Pasifika PAT:</i></p> <p>11 students below st. 5 in 2021 4 students below in 2022 = decrease of 48.72% below st. 5</p> <p>1 student above st. 5 in 2021 and 3 students above in 2022 = 328.57%</p> <p>2 were at st5 in 2021 and 3 in 2022</p> <p><i>Boys:</i></p> <p>Decrease of 78.85% of boys below stanine 5</p> <p>Increase of 56.10% of boys above stanine 5</p> <p>Increase of 21.74% of boys at st. 5</p>		
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PMAT testing took place in term 2 and term 4

Results of testing were analysed and discussed at mid year.

Parent interviews and extra support set up as necessary.

PAT Maths in term 4

Use of the PACT tool for making OTJ's and developing understanding at the end of the year.

We introduced the Mathematics Aotearoa Teacher handbooks for all levels.

Used Mathletics (Yr 7 & 8) and study Ladder Junior and middle school, as tools to motivate learners and consolidate learning between home and school.

Budget allocation to purchase resources to support classroom programmes.

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Planning for next year:

- Identify specific strengths and weaknesses and use the data for targeted intervention.
- Continue to develop a play-based environment that is focused on student learning to ensure necessary mathematical knowledge and skills are developed as well as giving a broad conceptual foundation to build on in the Yr 1 / 2 classes.
 - Focus on cultural responsiveness by analysing and adjusting practices to communicate and teach in ways that value cultural identity while raising achievement in mathematics.
- The lead teacher will continue to work with staff and undertake classroom observations during the year. Discussion after the observation will give feedback and set next steps.
- Target groups will be formed with a focus on Maori and Pasifika students and those who are below the expected Curriculum level in Maths.
- PLD on the new Maths Curriculum and development of this for our school.
- Use strand maths and maths across the curriculum (eg with the Science topic) to continue to extend students in maths.

Analysis of Variance Reporting- Writing



School Name:	Faith City School	School Number:	00422
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Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement
Annual Aim:	WRITING To increase the number of students achieving at or above the expected level in writing
Target:	Increase boys results by 20% at or above the expected curriculum level for writing Improve Maori results by 15% at or above the expected curriculum level for Writing Improve Pasifika results by 20% at or above the expected curriculum level in writing.
Baseline Data:	Background Data Writing - At the end of 2021 in writing 62% of the students in the school were working at or above the expected curriculum level for their year level. 65% of Maori students were working at the expected curriculum level or above. 20% of Pasifika were working at the expected curriculum level or above. 53% of boys were working at the expected curriculum level or above.

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>Data from 2021 end of year results, was collected on writing.</p> <p>Results were analysed and discussed as a staff and BOT</p> <p>Each classroom teacher identified the children who were in their overall target group at the beginning of the year with a focus on Pasifika and Maori students.</p> <p>Target groups and progress were discussed at team meetings throughout the year.</p> <p>Some teachers received classroom support during the year as requested or required.</p> <p>School-wide moderation took place two times during the year.</p> <p>Our two junior classes team-taught students for writing.</p> <p>Classroom observations took place in some classrooms.</p> <p>Staff were given time to consolidate their teaching practise in writing in line with previous PD.</p> <p>Read and write programme was introduced to students and staff.</p>	<p>2022: Target: Increase boys results by 20% at or above the expected curriculum level for writing</p> <p>49% of boys are at or above the expected Curriculum level.</p> <p>This is a decrease in numbers of boys at the expected level.</p> <p>Target: Improve Pasifika results by 20% at or above the expected curriculum level in writing.</p> <p>43% of Pasifika Students are at or above the expected Curriculum level.</p> <p>This is an increase in Pasifika students who achieved at or above the expected curriculum level.</p> <p>Target: Improve Māori results by 15% at or above the expected curriculum level for Writing</p> <p>66% of Maori Students are at or above the expected Curriculum level.</p> <p>This has improved by 1% on 2021 data.</p>	<p>One new Year 1 staff member received extra support in Writing for the three terms she was at FCS</p> <p>One teacher changed year levels at the beginning of term 2.</p> <p>Some teachers find it difficult to extend or accelerate students.</p> <p>Some teachers have moved away from targeted group teaching to whole-class teaching.</p> <p>In some classes there was a lack of coverage of text types and skills being taught and quantity of writing produced.</p>	<p>Data has been collected and analysed by Management and staff to set future direction in Writing.</p> <p>This will be discussed with our BOT. Future goals will be set and will include a Pasifika, Maori and boys focus.</p> <p>Senior Leaders will work along-side teachers who require support in developing a quality programme.</p> <p>Teachers will identify their target groups for 2023 including Pasifika, Maori, and boys who are below the expected curriculum level.</p> <p>Classroom observations will happen with discussion and next steps developed.</p> <p>Senior Leaders will work with teachers on planning expectations to ensure coverage.</p> <p>Teachers will revisit our school-wide Learning Progressions for all year levels to ensure the appropriate skills are being taught in line with the New Curriculum progressions.</p>

Staff visited another school and spent time observing another classroom teacher at their year level.

Overall 61% are at or above the expected curriculum level in Writing.

This has dropped by 1% on the 2021 year.

BOT have funded a Teacher Aide in the Junior rooms to work alongside teachers in reading and Writing.

Planning for next year:

- We will explore outside PLD for writing
- Senior Management will work alongside teachers to set goals, make observations, and encourage teachers in writing delivery.
- Teachers will identify an area of teaching of writing that they require support in. This will be their focus for Senior Management support. This will be reviewed each term.
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Kiwi Sport

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

The school received \$2,139 which was spent on:

- Swimming lessons and life saving lessons at the Splash Centre.
- Badminton Lessons



FAITH
CITY SCHOOL

Te Kura Hāpori o te Whakapono

2022 Board of Trustees Schedule

Name	Position	Gained	Term Expiry
Scott Dowman	PM	BOT Parent election	2022
Sue Little	Staff Rep	Staff Rep	2022
Ben Broughton	Parent Rep	BOT Parent election	2022
Tim Price	Parent Rep	BOT Parent election	2022
Marty Bullock	Principal	Appointed 27/1/2020	
Ben Hoyle	Proprietor Rep	Appointed	
Tasha Bullock	Proprietor Rep	Appointed	
Anthea Stynder	Parent Rep	BOT Parent Rep election	2022
Pau Malo	Parent Rep	BOT Parent Election	2022

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2022

The Faith City School Board:

1. Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
2. Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
3. Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
4. Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
5. Meets all EEO requirements.