



# Fairhaven School

Whānau ako – learning together

## Annual Report FOR THE YEAR ENDED 31 DECEMBER 2020

### School Directory

**Ministry Number:** 2558  
**Principal:** Diane Whyte  
**School Address:** Meeanee Road, Napier  
**School Postal Address:** PO Box 7460, Napier  
**School Phone:** 06 844 2212  
**School Email:** [principal@fairhaven.net.nz](mailto:principal@fairhaven.net.nz)

### Members of the Board of Trustees

Name	Position	How position gained	Term expired/expires
Diane Whyte	Principal ex officio		
Awhina English	Chairperson	Elected June 2019	Jun 2022
Ivon Voice	Parent Rep	Co-opted June 2019	Jun 2020
Annie Tauili	Parent Rep	Re-elected June 2019	Jun 2022
Kathleen Carswell	Parent Rep	Elected June 2019	Jun 2022
Tina Meharry	Parent Rep	Elected June 2019	Jun 2022
Miriam Crouch	Staff Rep	Elected June 2019	Jun 2022

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Ltd

# FAIRHAVEN SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

### Page Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements

### Other Information

Kiwsport Report

Analysis of Variance

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgement 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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Awhina English

Full Name of Board Chairperson

Diane Whyte

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

20/05/2021

Date:

20/05/2021

Date:

RECEIVED  
15 APR 2021

**Fairhaven School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,316,771	2,219,943	2,146,646
Locally Raised Funds	3	38,327	15,500	15,722
Interest Income		8,844	11,000	14,392
		<u>2,363,942</u>	<u>2,246,443</u>	<u>2,176,760</u>
<b>Expenses</b>				
Locally Raised Funds	3	2,703	1,800	4,888
Learning Resources	4	1,790,772	1,715,560	1,597,402
Administration	5	151,285	153,800	147,688
Finance		2,691	2,000	2,782
Property	6	258,662	265,588	237,340
Depreciation	7	85,568	85,000	83,027
Loss on Disposal of Property, Plant and Equipment		9,434	-	-
Amortisation of Intangible Assets	12	1,134	1,000	1,134
Transport		13,922	21,000	18,522
		<u>2,316,171</u>	<u>2,245,748</u>	<u>2,092,783</u>
<b>Net Surplus / (Deficit) for the Year</b>		<b>47,771</b>	<b>695</b>	<b>83,977</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>47,771</b></u>	<u><b>695</b></u>	<u><b>83,977</b></u>

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

**Fairhaven School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2020

	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>	<u>1,045,163</u>	<u>1,045,163</u>	<u>941,475</u>
Total Comprehensive Revenue and Expense for the Year	47,771	695	83,977
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	17,087	17,087	19,711
Donation to Ministry of Education - Property	-	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9			
<b>Equity at 31 December</b>	<u>1,110,021</u>	<u>1,062,945</u>	<u>1,045,163</u>
Retained Earnings	1,110,021	1,062,945	1,045,163
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>1,110,021</u>	<u>1,062,945</u>	<u>1,045,163</u>

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.

**Fairhaven School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	646,024	415,903	70,528
Accounts Receivable	9	173,949	166,906	339,405
Prepayments		7,695	5,000	4,867
Investments	10	560,406	500,000	350,466
		<u>1,388,074</u>	<u>1,087,809</u>	<u>765,266</u>
<b>Current Liabilities</b>				
Accounts Payable	13	144,375	145,310	224,808
GST Payable		42,261	30,000	15,156
Provision for Cyclical Maintenance	14	17,146	17,146	17,044
Finance Lease Liability - Current Portion	15	14,380	14,380	13,894
Funds Held for Capital Works Projects	16	251,095	250,000	16,596
ORS	17	253,825	(16,363)	(61,189)
		<u>723,082</u>	<u>440,473</u>	<u>226,309</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>664,992</u>	<u>647,336</u>	<u>538,957</u>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	11	477,420	448,000	542,663
Intangible Assets	12	924	924	2,058
		<u>478,344</u>	<u>448,924</u>	<u>544,721</u>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	14	24,517	24,517	20,431
Finance Lease Liability	15	8,798	8,798	18,084
		<u>33,315</u>	<u>33,315</u>	<u>38,515</u>
<b>Net Assets</b>		<u>1,110,021</u>	<u>1,062,945</u>	<u>1,045,163</u>
<b>Equity</b>		<u>1,110,021</u>	<u>1,062,945</u>	<u>1,045,163</u>

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

**Fairhaven School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash Flows from Operating Activities</b>				
Government Grants		561,940	555,370	441,646
Locally Raised Funds		143,548	10,500	(82,791)
Goods and Services Tax (net)		27,105	40,000	5,525
Payments to Employees		(146,432)	(87,916)	(115,067)
Payments to Suppliers		(336,443)	(444,527)	(159,818)
Interest Paid		(2,691)	(2,000)	(2,782)
Interest Received		10,368	10,000	14,543
Net Cash from Operating Activities		257,395	81,427	101,256
<b>Cash Flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(9,435)	(15,000)	-
Purchase of Property Plant & Equipment (and Intangibles)		(32,749)	23,675	(72,280)
Purchase of Investments		(209,940)	(150,000)	(11,371)
Net Cash from Investing Activities		(252,124)	(141,325)	(83,631)
<b>Cash Flows from Financing Activities</b>				
Furniture and Equipment Grants		17,087	17,087	19,711
Finance Lease Payments		3,625	(8,800)	(13,487)
Funds Administered on Behalf of Third Parties		549,513	245,832	(26,878)
Funds Held for Capital Works Projects		-	-	(280,333)
Net Cash from Financing Activities		570,225	254,119	(300,987)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>575,496</b>	<b>194,221</b>	<b>(283,362)</b>
Cash and Cash Equivalents at the Beginning of the Year	8	70,528	221,682	353,890
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>8</b>	<b>646,024</b>	<b>415,903</b>	<b>70,528</b>

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

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

## Fairhaven School

# Notes to the Financial Statements

For the year ended 31 December 2020

## 1. Statement of Accounting Policies

### a) Reporting Entity

Fairhaven School (the School) is a Crown entity as specified in the Crown Entities and Training Act 2020 and a school as described in the Education Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

#### 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 expenditure 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.

#### *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.

#### *Cyclical maintenance provision*

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 long term maintenance plan which is prepared as part of its 10 Year Property planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

#### **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. 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.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

##### **Other Grants**

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 recorded as revenue when their receipt is formally acknowledged by the School.

##### **Interest Revenue**

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

#### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

**e) 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.

**f) 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.

**g) 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.

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

**i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

**j) Property, Plant and Equipment**

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

Improvements to buildings owned by the Crown 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 to Crown Owned Assets	10-75 years
Furniture and Equipment	10 years
Information and Communication Technology	3-10 years
Motor Vehicles	5-10 years
Textbooks	3 years
Leased Assets Held Under a Finance Lease	4 years
Library resources	12.5% Diminishing value

#### **k) Intangible Assets**

##### *Software costs*

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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. 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.

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.

#### **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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### **o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **p) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**q) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**r) 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.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Operational Grants	396,580	333,446	311,847
Teachers' Salaries Grants	1,660,685	1,615,310	1,498,752
Use of Land and Buildings Grants	172,763	172,763	141,954
Other MoE Grants	52,939	64,824	145,354
Other Government Grants	33,804	33,600	48,739
	<u>2,316,771</u>	<u>2,219,943</u>	<u>2,146,646</u>

The school has opted in to the donations scheme for this year. Total amount received was \$10,950.

Other MOE Grants total includes additional COVID-19 funding totalling \$10,323 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
<b>Revenue</b>			
Donations	461	500	831
Fundraising	4,288	4,000	5,754
Other Revenue	170	-	5,857
Activities	33,408	11,000	3,280
	<u>38,327</u>	<u>15,500</u>	<u>15,722</u>
<b>Expenses</b>			
Activities	1,978	1,500	2,876
Fundraising (Costs of Raising Funds)	725	300	2,012
	<u>2,703</u>	<u>1,800</u>	<u>4,888</u>
	<u>35,624</u>	<u>13,700</u>	<u>10,834</u>

Surplus/(Deficit) for the year Locally Raised Funds

## 4. Learning Resources

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Curricular	26,483	55,950	36,780
Equipment Repairs	966	3,000	3,203
Information and Communication Technology	-	-	300
Employee Benefits - Salaries	1,755,417	1,635,610	1,540,484
Staff Development	7,906	21,000	16,635
	<u>1,790,772</u>	<u>1,715,560</u>	<u>1,597,402</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,520	5,520	5,360
Board of Trustees Fees	2,525	3,500	2,525
Board of Trustees Expenses	6,993	9,200	8,630
Communication	22,803	20,000	20,983
Consumables	12,210	18,000	12,739
Other	39,980	19,100	14,971
Employee Benefits - Salaries	52,717	70,000	73,335
Insurance	717	660	660
Service Providers, Contractors and Consultancy	7,820	7,820	8,485
	<u>151,285</u>	<u>153,800</u>	<u>147,688</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,303	4,700	3,683
Consultancy and Contract Services	59,329	58,000	60,804
Cyclical Maintenance Provision	4,188	5,625	4,205
Grounds	3,621	7,000	8,191
Heat, Light and Water	7,459	8,000	6,502
Repairs and Maintenance	5,896	6,000	8,949
Use of Land and Buildings	172,763	172,763	141,954
Security	3,103	3,500	3,052
	<u>258,662</u>	<u>265,588</u>	<u>237,340</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	12,099	10,000	9,515
Furniture and Equipment	41,781	40,000	34,360
Information and Communication Technology	4,984	10,000	10,777
Motor Vehicles	14,049	15,000	13,912
Leased Assets	12,655	10,000	14,463
	<u>85,568</u>	<u>85,000</u>	<u>83,027</u>

## 8. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Bank Current Accounts	636,984	400,000	63,843
Bank Call Accounts	9,040	15,903	6,685
Cash and cash equivalents for Statement of Cashflows	<u>646,024</u>	<u>415,903</u>	<u>70,528</u>

Of the \$646,024 Cash and Cash Equivalents, \$251,095 is held by the Group on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned Group buildings under the Group's Five Year Property Plan.

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

## 9. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Receivables	6,689	5,000	111,910
Interest Receivable	979	1,000	2,503
Banking Staffing Underuse	45,375	40,000	123,992
Teacher Salaries Grant Receivable	120,906	120,906	101,000
	<u>173,949</u>	<u>166,906</u>	<u>339,405</u>
Receivables from Exchange Transactions		-	-
Receivables from Non-Exchange Transactions	173,949	166,906	339,405
	<u>173,949</u>	<u>166,906</u>	<u>339,405</u>

## 10. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	560,406	500,000	350,466
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>560,406</u>	<u>500,000</u>	<u>350,466</u>

# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	249,987	-	(3,894)	-	(12,099)	233,994
Furniture and Equipment	166,990	14,182	(4,616)	-	(41,781)	134,874
Information and Communication Technology	6,849	5,567	-	-	(4,984)	7,432
Motor Vehicles	89,978	5,480	-	-	(14,049)	81,409
Leased Assets	28,859	4,430	(923)	-	(12,655)	19,711
Library Resources	-	-	-	-	-	-
Balance at 31 December 2020	542,663	29,659	(9,433)	-	(85,568)	477,420

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	339,790	(105,796)	233,994
Furniture and Equipment	432,786	(297,913)	134,873
Information and Communication Technology	113,327	(105,894)	7,433
Motor Vehicles	235,946	(154,537)	81,409
Leased Assets	51,502	(31,791)	19,711
Library Resources	-	-	-
Balance at 31 December 2020	1,173,351	(695,931)	477,420

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	259,502	-	-	-	(9,515)	249,987
Furniture and Equipment	141,407	64,446	-	-	(34,360)	171,493
Information and Communication Technology	5,309	7,813	-	-	(10,777)	2,345
Motor Vehicles	103,890	-	-	-	(13,912)	89,978
Leased Assets	27,974	15,349	-	-	(14,463)	28,860
Library Resources	-	-	-	-	-	-
Balance at 31 December 2019	538,082	87,608	-	-	(83,027)	542,663

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	348,024	(98,037)	249,987
Furniture and Equipment	502,115	(335,125)	166,990
Information and Communication Technology	130,596	(123,747)	6,849
Motor Vehicles	230,467	(140,489)	89,978
Leased Assets	63,927	(35,068)	28,859
Library Resources	-	-	-
Balance at 31 December 2019	1,275,129	(732,466)	542,663

## 12. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2019	7,990	-	7,990
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2019/1 January 2020	7,990	-	7,990
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	7,990	-	7,990
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2019	4,798	-	4,798
Amortisation expense	1,134	-	1,134
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2019/1 January 2020	5,932	-	5,932
Amortisation expense	1,134	-	1,134
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020	7,066	-	7,066
<b>Carrying amounts</b>			
At 1 January 2019	3,192	-	3,192
At 31 December 2019/ 1 January 2020	2,058	-	2,058
At 31 December 2020	924	-	924

### Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

### Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2019 \$nil)

## 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	13,851	15,000	112,416
ASB Credit Cards	1,714	1,500	2,970
Accruals	5,520	5,520	7,055
Employee Entitlements - Salaries	120,906	120,906	101,000
Employee Entitlements - Leave Accrual	2,384	2,384	1,367
	<u>144,375</u>	<u>145,310</u>	<u>224,808</u>
Payables for Exchange Transactions	144,375	145,310	224,808
Payables for Non-Exchange Transactions - Taxes Payable (PAYE and rates)	-	-	-
Payables for Non-Exchange Transactions - Other	-	-	-
	<u>144,375</u>	<u>145,310</u>	<u>224,808</u>

The carrying value of payables approximates their fair value.

#### 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	37,475	37,475	33,270
Increase/(Decrease) to the Provision During the Year	4,188	5,625	4,205
Use of the Provision During the Year	-	(1,437)	-
Provision at the End of the Year	41,663	41,663	37,475
Cyclical Maintenance - Current	17,146	17,146	17,044
Cyclical Maintenance - Term	24,517	24,517	20,431
	41,663	41,663	37,475

#### 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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	14,379	14,379	13,894
Later than One Year and No Later than Five Years	9,614	9,614	18,084
Later than Five Years	-	-	-
	23,993	23,993	31,978

#### 16. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Bledisloe ILE Upgrade	<i>in progress</i>	16,596	250,000	(15,501)	-	251,095
Totals		-	250,000	(15,501)	-	251,095

#### Represented by:

Funds Held on Behalf of the Ministry of Education	251,095
Funds Due from the Ministry of Education	-
	251,095

		Opening	Receipts		BOT Contribution/ (Write-off to R&M)	Closing
	2019	Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
Base - Special Needs Modification	<i>completed</i>	274,264	252,351	(526,615)	-	-
Bridge Pa - Bathroom	<i>completed</i>	6,069	13,230	(19,299)	-	-
Bledisloe ILE Upgrade	<i>in progress</i>	-	19,246	(2,650)	-	16,596
Heating Replacement - Bledisloe A Block	<i>completed</i>	-	7,250	(7,250)	-	-
<b>Totals</b>		<b>280,333</b>	<b>292,077</b>	<b>(555,814)</b>	<b>-</b>	<b>16,596</b>

#### 17. ORS Funding

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	(61,189)	-	(17,715)
ORS Funding	1,375,466	938,417	935,448
ORS Expenditure			
Administration	51,736	35,000	21,699
Consumables & Resources	59,863	23,000	28,556
ORS Specialists	258,054	265,000	301,905
Teacher Aide Salaries	690,819	631,780	626,761
Funds Held at Year End	<b>253,825</b>	<b>(16,363)</b>	<b>(61,189)</b>

#### 18. 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.

## 19. Remuneration

### Key Management Personnel Compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,525	2,525
Full-Time Equivalent Members	0.06	0.07
<i>Leadership Team</i>		
Remuneration	332,307	338,430
Full-Time Equivalent Members	3.00	3.00
Total Key Management Personnel Remuneration	334,832	340,955
Total Full-Time Equivalent Personnel	3.06	3.07

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	1
	-	1

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be a trustee, committee member, or employee 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board had not entered into contract agreements for capital works (Capital commitments at 31 December 2019: nil)

### (b) Operating Commitments

As at 31 December 2020 the Board had not entered into any operating commitments (Operating commitments at 31 December 2019: nil)

## 23. Managing Capital

The School's capital is its equity and comprises of capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 24. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	646,024	415,903	70,528
Receivables	173,949	166,906	339,405
Investments - Term Deposits	560,406	500,000	350,466
Total Financial assets measured at	<u>1,380,379</u>	<u>1,082,809</u>	<u>760,399</u>

### Financial Liabilities Measured at Amortised Cost

Payables	144,375	145,310	224,808
Finance Leases	23,178	23,178	31,978
Total Financial Liabilities Measured at Amortised Cost	<u>167,553</u>	<u>168,488</u>	<u>256,786</u>

#### **25. Events After Balance Date**

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

#### **26. Comparatives**

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

# **Fairhaven School**

## **Kiwisport Report**

For the year ended 31 December 2020

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$1,492 (excluding GST). The funding was spent on sports equipment.

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



Fairhaven School  
Whānau ako – learning together

## Analysis of Variance - 2020



School Number 2558

## 2020 Analysis of Variance

**Goal One: Students' Learning** Every student learns, achieves and succeeds as evidenced by progress in their individual goals

### Strategic Aims:

- Teacher inquiries, resourcing and Professional Learning & Development (PLD) focuses on Literacy to support charter targets
- Teachers can confidently use assessment practice to identify links between review, student goals, progress & achievement for PLP / NZC individual goals
- Achievement data is analysed at individual, class, syndicate, ethnicities, and whole school levels to identify future focus areas
- Specialists and teachers work together effectively to maximise the value of specialist input for students
- PLP process is reviewed annually and PLP/GPLP documents are 'living' documents

**Outcomes:** Our continued focus on priority learners through the Engagement 4 Learning methodology lens, supported teachers to reassess gains and regression, and closely monitor student progress and achievement following their return to school after the National Lockdown. The disruption to learning due to COVID19 and the flow on effect of lower attendance once school resumed impacted on student outcomes.

**Annual Target:** *All students will make 80% or more progress towards all their Personalised Learning Goals (English, Mathematics & Key Competency / Health & Physical Education)*

Fairhaven School has identified 3 core curriculum areas which feature in each and every PLP. These are English, Numeracy and an identified Key Competency which may focus on Health and Physical Education. Each student has four Specific Learning Intentions (SLIs) for these core areas to focus on throughout the academic year. The expected rate of progress for each student is to achieve one SLI per term, or four across the year. This achievement data is gathered each term measuring individual students' specific learning intentions towards their personalised learning goals. 0% of students exceeded expected rate of progress. (75%+), 73% made expected progress (75% or more), 17% partially achieved their SLI's (50-74%), 11% achieved less than 50% progress.

**Charter Target:** *Annual Charter Target: 80% of students will make expected or above expected progress towards their Personalised Learning Goals in English*

Data gathered measured those who were making expected rate of progress, those who were making above expected or below expected progress. These goals incorporated communication, reading and writing, according to the specific levels, needs and abilities of each student. As such, the goals are framed under the generic term 'Literacy'. In 2020 due to the disruption of COVID, Term 1 data was gathered mid Term 2, then again at the end of Terms 3 and 4. 0% exceeded the expected rate of progress (75% or more) 76% students made expected progress, towards 4 SLIs for Literacy. 15% of students partially achieved their SLI's (50 – 74% progress), 9% achieved less than 50% progress towards their SLI's.

**Where to Next:** Continue with Literacy / Communication focus for Charter Target. Action plans completed under "3 C's;" Communication, Collaboration, Culture – to promote the embedding of all annual development goals in practice. Continue focus on priority learners in line with the Engagement 4 Learning Tool. Strengthen outcomes for students through whole team (therapists / teachers / lead) contributing to the design of specific learning intentions, ensuring that therapy goals are aligned in a way that enables therapy programmes to be naturally occurring in classrooms. Progress tracked & reported at individual and class level – moderated mid & end of each term / analysis of those who are not meeting expected rate of progress, and interventions designed as a result of analysis. Align SLI's to be approximately one terms progress, to enable teachers to recognise and respond to students learning and rate of progress in a more timely manner. Build understanding of processes with new teaching staff. Provide focussed PLD for staff in sensory approach to learning across the curriculum and in particular within literacy teaching strategies for students with Complex Learning Needs.

## 2020 Analysis of Variance

**Goal Two – Engagement 4 Learning** Fairhaven School Curriculum supports the development of flexible learning environments that fully engage and accommodate the learning differences of all students

### Strategic Aims:

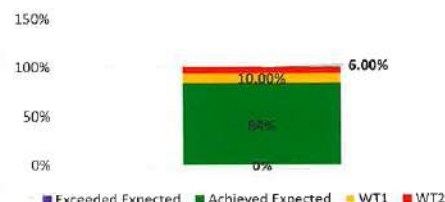
- Engagement Profiles are completed for identified priority learners
- Sensory Learning Approach is aligned with our 'Total Communication' (TC) philosophy and is embedded and supports an inclusive curriculum, promoting the learning, safety, health and wellbeing of all learners – Universal Design for Learning
- Therapy Assessments & recommendations are embedded across school day
- Differentiated assessment tools that meet the needs of diverse learners are researched / designed and utilised
- Robust Vocational Pathway developed

**Outcomes:** Engagement 4 Learning (E4L) methodology was revisited with new and existing staff members. The updated model from Barry Carpenter was integrated into the process. E4L continues to be an impetus for driving a growth in teacher pedagogy, supporting teachers to collaborate and deeply inquire into teaching and learning, identifying and responding to student interests, motivation and learning styles. 11 students were identified as 'Priority Learners.' 0% of Priority Learners exceeded expected progress, 84% made expected progress. Regular Teaching as Inquiry meetings, held throughout each term supported the ongoing professional discussions around priority learners. The pre PLP meetings with Therapists / Teacher and Lead Team meeting to formulate and review individual goals prior to whānau meetings continued to be of value to all. Sharing knowledge from the two perspectives (teacher / therapist) has been beneficial in deepening the understanding of programmes and way in which to increase engagement and participation. Encouraging all teachers to refer to the specialist programme plans is a focus area, and may be more successful with the move to HERO (SMS) where all documents will be available and interlinked.

Therapists identified the need to review our Total Communication policy and processes, including staffs understanding of and adherence to the guidelines. This inquiry resulted in guidelines being updated and shared across the school with teaching and support staff both formally through workshops and informally across the day when in classes. The bank of school visuals and resources were culled, redesigned and made more accessible. Sensory Lead Teachers and Specialists collaboratively provided 'bite sized sensory learning' at all staff meetings, focussing on sensory needs, and sensory approaches to learning. Stocktake of resources completed, and sensory toolkit development started. During Lockdown, FAST and Sensory Leads researched, designed and made available a bank of resources to support whānau and teachers at home and for online learning. Joint transition evening with Kowhai School held, making links with a larger number of providers. Whānau engagement increased. An exciting development was being the first Specialist School to be granted NZQA Accreditation for South Pacific Education Courses.

**Where to Next:** Continue with E4L training for new staff. Use the "3 C's" to further support understanding and foregrounding of Total Communication philosophy and processes. This will also provide for greater consolidation and deeper understanding for existing staff. Continue with Sensory approach to learning focus ("3 C's"). SPEC programmes reviewed and engagement with outside agencies strengthened through collaboration with Kowhai School and other providers.

Priority Learner Achievement



## 2020 Analysis of Variance

**Goal Three – Staff Learning and Development:** Student Outcomes are enhanced through all staff continuing to develop their skill and knowledge through ongoing PLD, collaboration and reflective practise.

### Strategic Aims:

- Teachers continue to develop their understanding of what is effective practice. Reflecting on what the Practising Teacher Criteria and Tātaiako looks like and how it links to valued outcomes for students
- All staff have a robust 'Personal and Professional Growth Cycle' in place that support effective practice and increased student engagement and achievement
- To promote safe, inclusive learning environments that foster the wellbeing of all students and staff

**Outcomes:** All teachers met the Practising Teacher criteria. All staff completed an abridged appraisal cycle as we prioritised the need for a greater focus on Well-Being post COVID – 19.

**PLD to support increased engagement for all students, and in particular our students who identify as Māori:** Examining practice through the E4L Lens and Universal Design for Learning has continued to support teachers to further develop as reflective practitioners. The additional Coaching tool with a CRRP lens which is carried out with peers has encouraged staff to reflect more deeply into practise and share learnings with greater confidence. FAST inquiry "Total Communication" with ongoing workshops / PODD training and sensory bites has supported teachers and teacher aides to understand the benefits of a schoolwide approach.

**Achievement Data for students who identify as Māori:** In 2019, 95% of students who identify as Māori achieved their 4 SLI's across the year, making the expected rate of progress. 47% of students who made more than expected progress identify as Māori. In 2020 76% of students who identify as Māori achieved their 4 SLI's across the year. This aligns with the trend across the school due to the disrupted year, increase in community need and drop in attendance rates.

**Student & Staff well-being - Positive Behaviour Support:** Over the course of 2020 High Frequency Data was collected for 9 students at various points of the year. During Terms 1, 2, & 3, 7 students were monitored by the Leadership Team and Educational Psychologist at weekly case conferences. This increased to 9 target students in Term 4. Analysis of data shows that the total number of incidents per term (both low-level & high-level behaviours) increased in Term 3, then followed a downward trend in Term 4. As this is such a small cohort, data has been redacted for privacy reasons. Increased focus on well-being to continue, monitoring and supporting whānau, students and staff in light of COVID 19.

**Where to Next:** Action plan continues - combining the threads that run through our Strategic Goals, under the headings of "Communication, Collaboration and Culture" to be developed and monitored termly. The plans will identify and strengthen the interweaving of the threads to further support engagement for all students. Increasing engagement of learning through CRRP remains school and Kahui Ako priority. Certificate in Tikanga Māori to be offered to new staff. All staff to continue to work alongside Waikato University to train in Coaching Tool. To strengthen our CRRP and to further our knowledge of Te Reo and Tikanga, we continue to work closely with and be guided by our Specialist Teacher with knowledge and expertise in Tikanga Māori. Specialist pedagogy development; Sensory Approach to learning to continue. Behaviour Support processes further developed; Team-Teach update workshops for staff, and new staff trained once overseas facilitator becomes available. Additional PLD for FAST in light of two new graduate therapists and growing numbers of enrolment of students with complex needs, including autism spectrum disorders.

Professional Growth Cycle – to be unpacked 2021 for alignment with current approach and then developed following findings and feedback from staff.



Fairhaven School  
Whānau ako – learning together

### 2020 End of Year Student Personalised Learning Progress



## **The PLP Process at Fairhaven School**

A PLP is a Personalised Learning Plan for a student. This document identifies students' strengths and needs within an educational framework. The PLP also sets in place the way in which the school intends to help the student address their prioritised needs within the educational framework of the school, i.e. the New Zealand Curriculum (NZC) and Key Competency Pathway (KCP).

The PLP identifies the most important areas of educational need for each student. Each student's aspirations or long term goals are then crafted into a more specific goal and then these are broken down into Specific Learning Intentions.

PLP goals are incorporated into every student's daily programme. They do not sit alone, out of context or in isolation. All personalised teaching and learning programmes also incorporate the therapeutic programmes which our team of highly skilled therapists devise in collaboration with staff, family / whānau and caregivers.

At Fairhaven School, we have developed our own School Curriculum document which, while based on and reflecting the NZC, is adapted to meet the learning needs of our students.

Fairhaven School has identified 3 core curriculum areas which feature in each and every PLP. These are English, Mathematics and an identified Key Competency which may focus on Health and Physical Education. Each student is provided with four Specific Learning Intentions (SLIs) for these core areas to focus on throughout the academic year. The expected rate of progress for each student is to achieve one SLI per term, or four across the year.

Students following the South Pacific Education Course (SPEC) curriculum follow a slightly different process. These students focus on Graduate Profile Objectives (GPOs), these are covered within four areas:

- Self-Management (GPO 1)
- Personal Health and Planning Goals (GPO 2&4)
- Relating to others (GPO 3)
- Problem Solving, Literacy, Numeracy (GPO 5&6)

Each student continues to have four SLIs for each of these areas. The expected rate of progress remains the same, i.e. four per year.

## 2020 PLP Data Analysis

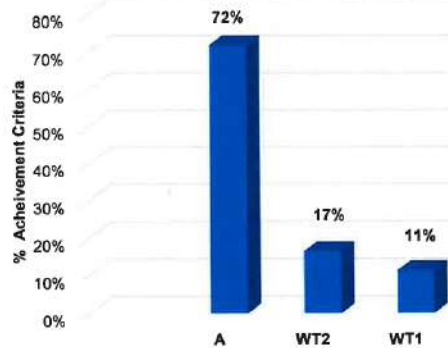
Comparison 2019 -2020: PLP Literacy Achievement	
<b>2019</b> 7% partially achieved SLI's (WT1) 13% partially achieved SLI's (WT2) 73% achieved expected progress (4SLI's) 7% exceeded expected progress	<b>2020</b> 9% partially achieved SLI's (WT1) 15% partially achieved SLI's (WT2) 76% achieved expected progress (4SLI's) No students exceeded expected progress

Comparison 2019 -2020: PLP Numeracy & KCP Achievement	
<b>2019</b> <b>Numeracy</b> 86% achieved expected progress (4 SLI's)  <b>Key Competency</b> 88% achieved expected progress (4 SLI's)	<b>2020</b> <b>Numeracy</b> 72% achieved expected progress (4SLI's)  <b>Key Competency</b> 70% achieved expected progress (4SLI's)

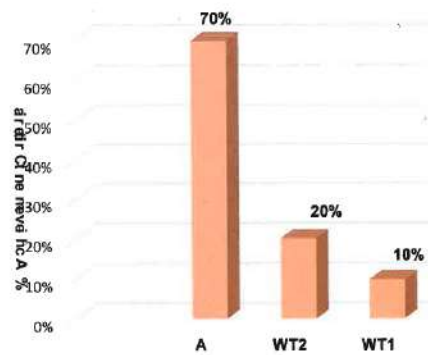
Comparison 2019 -2020: Overall PLP Goal Achievement	
<b>2019</b> 4% partially achieved SLI's (WT1) 8% partially achieved SLI's (WT2) 79% achieved expected progress (4SLI's) 9% exceeded expected progress	<b>2020</b> 11% partially achieved SLI's (WT1) 17% partially achieved SLI's (WT2) 73% achieved expected progress (4SLI's) No students exceeded expected progress

Over all achievement in 2020 of all SLI's across the 3 core curriculum areas, English, Numeracy and Key Competency was less than 2019. There is a significant difference between 2019 / 2020 Numeracy and Key Competency results. The assumption is that this is as a result of the disruption to learning due to COVID 19 and the flow on effect of lower attendance once school resumed. However, there were gains made in learning that were not measured through the PLP process. With the increased focus on Hauora due to the impact of the disruptions, it is interesting to note the growth of many students in terms of developing their independence, their ability to contribute and participate and to self-manage.

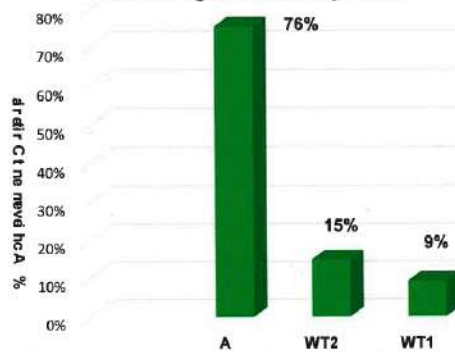
2020: Mathematics / Numeracy Data



2020: :Key Competency Data



2020: English / Literacy Data

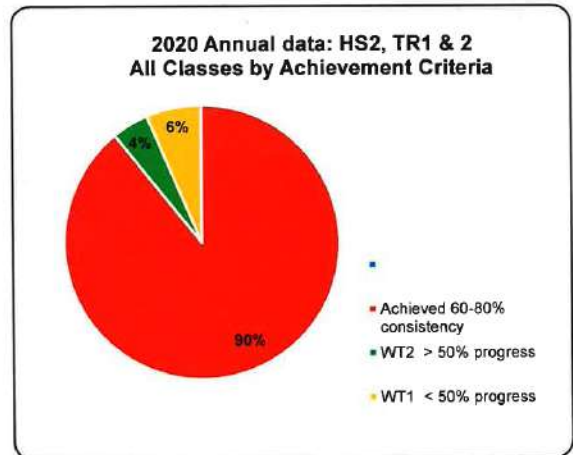
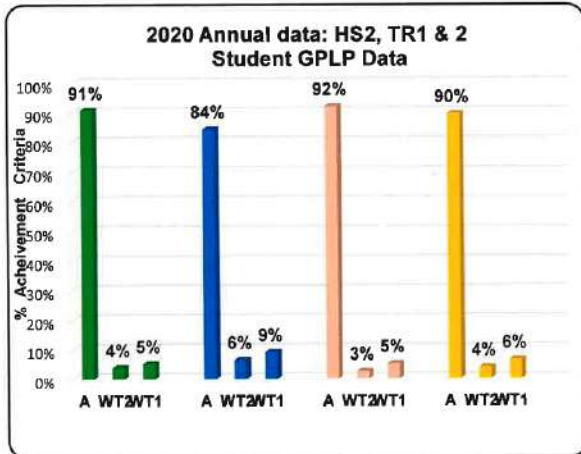


## 2020 Graduate Personalised Learning Plan Data & Analysis

At Fairhaven in 2020, 3 classes were following the SPEC programme. High School 2, Te Rangimarie 1 & 2. In total, these students completed 58 SPEC modules. A cross selection of these were selected by the Director of SPEC for verification.

Overall achievement of the GPO's in 2019 was reported per class: HS2 = 98% / TR1 = 100% / TR2 = 95% WT1 & WT2 was not identified. Overall combined achievement = 98%

2020: overall achievement combined = 90% of students achieved expected progress / 4% partially achieved expected progress (WT2) / 6% partially achieved expected progress (WT1). This is marginally reduced from 2019 but still a significant result considering the disruption to learning in 2020.



Other Key Improvement Strategies	
<p><b>Aim:</b> To provide a safe, stimulating, well resourced &amp; attractive learning environment that promotes &amp; supports high quality learning for all students</p> <p><b>Revised 10 Year Property Plan (10YPP) 2020</b></p> <ol style="list-style-type: none"> <li>1. ILE Upgrade of Base Classrooms &amp; Bridge Pa Block A</li> </ol> <p><b>Additional Projects</b></p> <ol style="list-style-type: none"> <li>2. Investigate property development to enable a safe site where students who have ongoing / cyclical challenging behaviour can learn safely and with dignity</li> <li>3. Create Sensory Spaces within each classroom</li> <li>4. Develop Outdoor spaces at Base School</li> <li>5. Nelson Park Satellite Bathroom, refurbishment, and outdoor upgrade (Joint MoE, Nelson Park, Fairhaven School project)</li> <li>6. Tamatea Intermediate</li> </ol> <p><b>Information Communication Technology (ICT) – E-learning:</b> Ongoing development and implementation of E-Learning Strategy to ensure ICT / Assistive Technology and E-Learning meet the needs of all students and staff. Investment in ICT infrastructure to support sensory approach to learning. To review and evaluate the Student Management System focussing on improving home school communication, whānau engagement, data analysis and further digitalising school systems</p> <p><b>Health &amp; Safety:</b></p> <ol style="list-style-type: none"> <li>1. Site Safety Checks are systematic and regular with Health &amp; Safety Rep &amp; Committee meeting regularly and Board is fully informed through the principal</li> <li>2. Behaviour Support Policy / Processes and Systems – Annual whole school staff PLD, Student Specific PLD, All new staff certificated</li> <li>3. Manual Handling / safe practices PLD for staff as per individual student needs</li> <li>4. Scope First Aid Certification needs / bi-annual certification system required to ensure across school coverage</li> </ol> <p><b>Kahui Ako - Community of Learning</b></p> <ul style="list-style-type: none"> <li>• Focus on Culturally Responsive and Relational pedagogy to enhance engagement for all students. Sharing great practice across schools</li> </ul>	<p><b>Short Report</b></p> <p><b>Property:</b></p> <ol style="list-style-type: none"> <li>1. ILE Upgrade of Base Classrooms &amp; BP Block A – moved to 2021</li> <li>2. No traction on safe site development</li> <li>3. Sensory Space development ongoing</li> <li>4. Outdoor space at Base ongoing</li> <li>5. Disappointing and unacceptable delays with NP project. Classroom and Bathrooms remain not fit for purpose. Entrance way continues to have health &amp; safety implications</li> <li>6. At design phase – fully included in discussions and plans</li> </ol> <p><b>Information Communication Technology (ICT) E-Learning</b></p> <p>Continued to grow sensory toolboxes. Class Dojo introduced to enable communication and sharing / on-line learning during Lockdown. Huge uptake by whānau. Home school partnerships strengthened due to interactions. Student Management System – moved to HERO – to be further developed and rolled out in 2021.</p> <p><b>Health &amp; Safety:</b></p> <ol style="list-style-type: none"> <li>1. Site Safety checks and system review ongoing Behaviour Support System (Team Teach) – recertification not able to be completed due to Pandemic as Trainers are based in Australia. Regular workshops and support for new staff in the meantime.</li> <li>2. Manual handling training ongoing to meet changing needs of students. Managing extremely challenging behaviour continues to be difficult due to not having a respectful / safe site for students to learn.</li> <li>3. First Aid – Training and recertification completed Jan 2021</li> </ol> <p><b>Kahui Ako:</b> Continued collaboration throughout the year. Valuable work alongside Waikato University (CRRP) Rongohia te hau continued. All Fairhaven Teaching Staff trained in coaching tool with CRRP lens. To continue in 2021 as part of regular PLD and align with Professional Growth Cycle.</p>



## Independent auditor's report

To the readers of Fairhaven School's Financial Statements for the year ended  
31 December 2020

The Auditor-General is the auditor of Fairhaven School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2020, 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 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 20 May 2021. 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Board of Trustees List which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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

A handwritten signature in black ink, appearing to read 'M. John Dixon'.

Maxwell John Dixon  
PricewaterhouseCoopers  
On behalf of the Auditor-General  
Napier, New Zealand