



# Fairhaven School

Whānau ako – learning together

## ANNUAL REPORT

### School Directory

<b>Ministry Number:</b>	2558
<b>Principal:</b>	Diane Whyte
<b>School Address:</b>	Meeanee Road, Napier
<b>School Postal Address:</b>	P O Box 7460, Napier
<b>School Phone:</b>	06 844 2212
<b>School Email:</b>	<a href="mailto:principal@fairhaven.net.nz">principal@fairhaven.net.nz</a>

### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Awhina English	Presiding Member	Elected	September 2022
Diane Whyte	Principal ex Officio		
Annie Tauivi	Parent Representative	Elected	September 2022
Kathleen Carswell	Parent Representative	Elected	September 2022
Tina Meharry	Parent Representative	Elected	September 2022
Miriam Crouch	Staff Representative	Elected	September 2022

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



# FAIRHAVEN SCHOOL

Annual Report - For the year ended 31 December 2021

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Analysis of Variance

# Fairhaven School

## Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Tina Meharry

Full Name of Presiding Member



Signature of Presiding Member

24 May 2022

Date:

Diane Whyte

Full Name of Principal



Signature of Principal

24 May 2022

Date:

# Fairhaven School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,387,800	2,041,948	2,317,446
Locally Raised Funds	3	96,177	36,500	27,595
Interest Income		5,114	10,000	8,844
Other Revenue		11,045	8,000	10,057
		<u>2,500,136</u>	<u>2,096,448</u>	<u>2,363,942</u>
<b>Expenses</b>				
Locally Raised Funds	3	9,513	5,000	1,550
Learning Resources	4	1,709,805	1,599,802	1,791,924
Administration	5	246,868	152,043	151,286
Finance		1,733	2,500	2,691
Property	6	212,316	240,560	258,663
Depreciation	10	90,863	82,638	85,568
Loss on Disposal of Property, Plant and Equipment		-	-	9,434
Amortisation of Intangible Assets	11	924	1,200	1,134
Transport		13,829	18,000	13,922
		<u>2,285,851</u>	<u>2,101,743</u>	<u>2,316,172</u>
<b>Net Surplus / (Deficit) for the year</b>		214,285	(5,295)	47,770
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>214,285</u></u>	<u><u>(5,295)</u></u>	<u><u>47,770</u></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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		1,110,021	1,110,021	1,045,164
Total comprehensive revenue and expense for the year		214,285	(5,295)	47,770
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		15,401	-	17,087
<b>Equity at 31 December</b>		1,339,707	1,104,726	1,110,021

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	570,468	299,231	646,024
Accounts Receivable	8	340,274	156,000	173,949
GST Receivable		8,566	5,000	-
Prepayments		13,058	10,000	7,695
Investments	9	500,717	500,000	560,406
		<u>1,433,083</u>	<u>970,231</u>	<u>1,388,074</u>
<b>Current Liabilities</b>				
GST Payable		-	-	42,261
Accounts Payable	12	205,328	178,000	144,376
Provision for Cyclical Maintenance	13	12,356	15,000	17,146
Finance Lease Liability	14	9,870	10,000	13,563
Funds Held for Capital Works Projects	15	31,663	50,000	251,095
Funds for ORS	16	259,934	9,505	253,825
		<u>519,151</u>	<u>262,505</u>	<u>722,266</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>913,932</b>	<b>707,726</b>	<b>665,808</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	458,239	427,000	477,420
Intangible Assets	11	-	-	924
		<u>458,239</u>	<u>427,000</u>	<u>478,344</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	28,603	25,000	24,517
Finance Lease Liability	14	3,861	5,000	9,614
		<u>32,464</u>	<u>30,000</u>	<u>34,131</u>
<b>Net Assets</b>		<u><u>1,339,707</u></u>	<u><u>1,104,726</u></u>	<u><u>1,110,021</u></u>
<b>Equity</b>		<u><u>1,339,707</u></u>	<u><u>1,104,726</u></u>	<u><u>1,110,021</u></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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		388,914	416,617	561,940
Locally Raised Funds		110,379	46,189	143,548
Goods and Services Tax (net)		(50,827)	(47,261)	27,105
Payments to Employees		(61,931)	(43,384)	(146,432)
Payments to Suppliers		(252,130)	(300,753)	(336,443)
Interest Paid		(1,733)	(2,500)	(2,691)
Interest Received		5,205	9,979	10,368
Net cash from/(to) Operating Activities		137,877	78,887	257,395
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	10,463	(9,435)
Purchase of Property Plant & Equipment (and Intangibles)		(67,082)	(38,459)	(32,749)
Purchase of Investments		-	60,406	(209,940)
Proceeds from Sale of Investments		59,689	-	-
Net cash from/(to) Investing Activities		(7,393)	32,410	(252,124)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		15,401	-	17,087
Finance Lease Payments		(8,118)	(12,675)	3,625
Funds Administered on Behalf of Third Parties		(213,323)	(445,415)	549,513
Net cash from/(to) Financing Activities		(206,040)	(458,090)	570,225
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(75,556)</b>	<b>(346,793)</b>	<b>575,496</b>
Cash and cash equivalents at the beginning of the year	7	646,024	646,024	70,528
<b>Cash and cash equivalents at the end of the year</b>	7	<b>570,468</b>	<b>299,231</b>	<b>646,024</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 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Fairhaven 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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 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.

###### *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 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 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. 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 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

#### **Other Grants**

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) 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.

### **e) 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.

### **f) 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.

### **g) 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.

## **h) 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	10–50 years
Furniture and Equipment	3–10 years
Information and Communication Technology	3–5 years
Motor Vehicles	5-10 years
Leased Assets held under a Finance Lease	Term of Lease

## **i) Intangible Assets**

### *Software costs*

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

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

## **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. 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.

## **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.

## **m) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

## **n) 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.

## **o) Borrowings**

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

## **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.

## **r) 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	384,662	346,242	396,580
Teachers' Salaries Grants	1,776,891	1,528,752	1,660,685
Use of Land and Buildings Grants	121,248	141,954	172,763
Other MoE Grants	103,179	25,000	63,180
Other Government Grants	1,820	-	24,238
	<u>2,387,800</u>	<u>2,041,948</u>	<u>2,317,446</u>

The school has opted in to the donations scheme for this year. Total amount received was \$11,850.

## 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	260	500	515
Fees for Extra Curricular Activities	16,225	2,000	2,676
Fundraising & Community Grants	23,632	4,000	4,404
Other Revenue	56,060	30,000	20,000
	<u>96,177</u>	<u>36,500</u>	<u>27,595</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	3,592	4,000	825
Fundraising & Community Grant Costs	5,921	1,000	725
	<u>9,513</u>	<u>5,000</u>	<u>1,550</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>86,664</u>	<u>31,500</u>	<u>26,045</u>

## 4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	29,493	74,950	27,635
Equipment Repairs	6,345	6,000	966
Information and Communication Technology	475	-	-
Employee Benefits - Salaries	1,658,581	1,502,752	1,755,417
Staff Development	14,911	16,100	7,906
	<u>1,709,805</u>	<u>1,599,802</u>	<u>1,791,924</u>

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,322	4,820	5,520
Board Fees	2,635	3,200	2,525
Board Expenses	10,740	6,200	6,993
Communication	23,852	25,000	22,803
Consumables	15,856	23,100	15,607
Healthy School Lunches	84,309	-	24,125
Other	11,464	11,000	12,458
Employee Benefits - Salaries	80,390	70,000	52,718
Insurance	4,580	703	717
Service Providers, Contractors and Consultancy	7,720	8,020	7,820
	246,868	152,043	151,286

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	3,654	4,800	2,304
Consultancy and Contract Services	58,851	58,000	59,329
Cyclical Maintenance Provision	(704)	5,506	4,188
Grounds	11,475	11,500	3,621
Heat, Light and Water	5,078	8,600	7,459
Repairs and Maintenance	4,067	6,200	5,896
Use of Land and Buildings	121,248	141,954	172,763
Security	8,647	4,000	3,103
	212,316	240,560	258,663

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	570,468	299,231	646,024
Cash and cash equivalents for Statement of Cash Flows	570,468	299,231	646,024

Of the \$570,468 Cash and Cash Equivalents, \$31,663 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,532	5,000	6,689
Receivables from the Ministry of Education	46,880	-	-
Interest Receivable	888	1,000	979
Banking Staffing Underuse	127,550	-	45,375
Teacher Salaries Grant Receivable	161,424	150,000	120,906
	<u>340,274</u>	<u>156,000</u>	<u>173,949</u>
Receivables from Exchange Transactions	4,420	6,000	7,668
Receivables from Non-Exchange Transactions	335,854	150,000	166,281
	<u>340,274</u>	<u>156,000</u>	<u>173,949</u>

## 9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	500,717	500,000	560,406
	<u>500,717</u>	<u>500,000</u>	<u>560,406</u>
Total Investments	<u>500,717</u>	<u>500,000</u>	<u>560,406</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	233,994	-	-	-	(12,099)	<b>221,895</b>
Furniture and Equipment	134,873	43,592	-	-	(43,657)	<b>134,808</b>
Information and Communication Technology	7,433	23,489	-	-	(7,451)	<b>23,471</b>
Motor Vehicles	81,409	-	(1)	-	(14,480)	<b>66,928</b>
Leased Assets	19,711	4,602	-	-	(13,176)	<b>11,137</b>
<b>Balance at 31 December 2021</b>	<u>477,420</u>	<u>71,683</u>	<u>(1)</u>	<u>-</u>	<u>(90,863)</u>	<u><b>458,239</b></u>

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	339,790	(117,895)	<b>221,895</b>	339,790	(105,796)	<b>233,994</b>
Furniture and Equipment	476,399	(341,591)	<b>134,808</b>	432,786	(297,913)	<b>134,873</b>
Information and Communication Technology	131,122	(107,651)	<b>23,471</b>	107,627	(100,194)	<b>7,433</b>
Motor Vehicles	235,925	(168,997)	<b>66,928</b>	235,946	(154,537)	<b>81,409</b>
Leased Assets	56,102	(44,965)	<b>11,137</b>	51,502	(31,791)	<b>19,711</b>
<b>Balance at 31 December</b>	<b>1,239,338</b>	<b>(781,099)</b>	<b>458,239</b>	<b>1,167,651</b>	<b>(690,231)</b>	<b>477,420</b>

## 11. 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 2020	13,690	-	<b>13,690</b>
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	13,690	-	<b>13,690</b>
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021	13,690	-	<b>13,690</b>
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2020	11,632	-	<b>11,632</b>
Amortisation expense	1,134	-	<b>1,134</b>
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	12,766	-	<b>12,766</b>
Amortisation expense	924	-	<b>924</b>
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	13,690	-	<b>13,690</b>
<b>Carrying amounts</b>			
At 1 January 2020	2,058	-	<b>2,058</b>
At 31 December 2020 / 1 January 2021	924	-	<b>924</b>
At 31 December 2021	-	-	-

### 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 (2020: \$nil)

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	23,176	20,000	15,566
Accruals	3,548	5,000	5,520
Employee Entitlements - Salaries	166,766	150,000	120,906
Employee Entitlements - Leave Accrual	11,838	3,000	2,384
	<u>205,328</u>	<u>178,000</u>	<u>144,376</u>
Payables for Exchange Transactions	205,328	178,000	144,376
	<u>205,328</u>	<u>178,000</u>	<u>144,376</u>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	41,663	41,663	37,475
Increase/ (decrease) to the Provision During the Year	4,148	(1,663)	4,188
Use of the Provision During the Year	(4,852)	-	-
Provision at the End of the Year	<u>40,959</u>	<u>40,000</u>	<u>41,663</u>
Cyclical Maintenance - Current	12,356	15,000	17,146
Cyclical Maintenance - Term	28,603	25,000	24,517
	<u>40,959</u>	<u>40,000</u>	<u>41,663</u>

## 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:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	10,032	10,000	14,380
Later than One Year and no Later than Five Years	3,860	5,000	9,614
Future Finance Charges	(161)	-	(817)
	<u>13,731</u>	<u>15,000</u>	<u>23,177</u>
<b>Represented by</b>			
Finance lease liability - Current	9,870	10,000	13,563
Finance lease liability - Term	3,861	5,000	9,614
	<u>13,731</u>	<u>15,000</u>	<u>23,177</u>



## 15. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Bledisloe ILE Upgrade (215087)		251,095	52,330	(271,762)	-	31,663
Totals		251,095	52,330	(271,762)	-	31,663

### Represented by:

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

31,663

-

31,663

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Bledisloe ILE Upgrade (215087)		16,596	250,000	(15,501)	-	251,095
Totals		16,596	250,000	(15,501)	-	251,095

## 16. Funds for ORS

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	253,825	100,000 -	61,189
ORS Funding	1,538,664	1,396,876	1,375,486
	1,538,664	1,396,876	1,375,486
Total Funds Available	1,792,489	1,496,876	1,314,297
ORS Expenditure			
Administration	41,702	50,000	51,736
Consumables & Resources	78,574	50,000	59,863
ORS Specialists	317,261	372,000	258,054
Teacher Aide Salaries	1,095,018	1,015,371	690,819
	1,532,555	1,487,371	1,060,472
Funds Held at Year End	259,934	9,505	253,825

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key Management Personnel Compensation

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

	<b>2021 Actual \$</b>	<b>2020 Actual \$</b>
<i>Board Members</i> Remuneration	2,635	2,525
<i>Leadership Team</i> Remuneration Full-time equivalent members	380,834 3	332,307 3
Total Key Management Personnel Remuneration	383,469	334,832

There are five members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2021 Actual \$000</b>	<b>2020 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2	-
110 - 120	1	-
	3	-

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

## 19. 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:

	<b>2021 Actual</b>	<b>2020 Actual</b>
Total	\$0	\$0
Number of People	-	-

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board had entered into the following agreements.

(a) \$395,000 contract for AMS/SIP/5YA - Bledisloe A, BPA: ILE, A: Staffroom upgrade, Shade & Playground to be completed in 2022, which will be fully funded by the Ministry of Education. \$321,576 has been received of which \$289,913 has been spent on the project to date.

(Capital Commitments at 31 December 2020: nil)

### (b) Operating Commitments

As at 31 December 2021 the Board did not have any operating commitments.

(Operating Commitments at 31 December 2020: nil)

## 22. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	570,468	299,231	646,024
Receivables	340,274	156,000	173,949
Investments - Term Deposits	500,717	500,000	560,406
Total Financial Assets Measured at Amortised Cost	<u>1,411,459</u>	<u>955,231</u>	<u>1,380,379</u>

### Financial Liabilities Measured at Amortised Cost

Payables	205,328	178,000	144,376
Finance Leases	13,731	15,000	23,177
Total Financial Liabilities Measured at Amortised Cost	<u>219,059</u>	<u>193,000</u>	<u>167,553</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 25. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF FAIRHAVEN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 24 May 2022. 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 Statement of Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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

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

### **Independence**

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

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



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



# Fairhaven School

## Kiwisport Report

For the year ended 31 December 2021

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 2021 the school received total Kiwisport funding of \$1,557 (excluding GST). The funding was spent on sports fees and equipment.

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



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## Analysis of Variance - 2021



School Number 2558

## 2021 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 further personalise learning and 'tweak' strategies following regular review of progress and achievement. This was supported by our 'real-time' sharing and celebrating success and progress towards goals via our student management system. Having further disruption to attendance for some students, due to COVID 19 did not impact progress as much as we had envisaged. Our assumption / wonderings are that this year we were better able to support learning at home by having personalised learning at home kits available for all students.

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

Fairhaven School has identified 3 core curriculum areas (English, Numeracy and an identified Key Competency which may focus on Health and PE). which feature in every PLP. 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. 90% made expected progress (75% or more), 8% partially achieved their SLI's (50-74%), 2% 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'. 87% students made expected progress, towards 4 SLI's for Literacy (75% or more), 10% of students partially achieved their SLI's (50 – 74% progress), 3% achieved less than 50% progress towards their SLI's.

**Where to Next:** Continue with Literacy / Communication focus for Charter Target. 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. FAST to continue to support total communication, providing PD on Core Boards to T/A's and whānau. 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 timelier manner. Build understanding of processes with new teaching staff. Provide focussed PLD for staff in IMPACs, to better meet the needs of our most complex students, and develop the reporting system which will show the very small gains made across time

## 2021 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

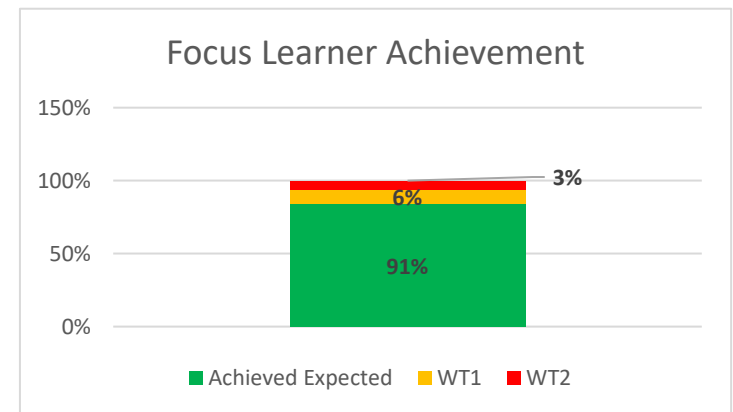
### Strategic Aims:

- 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. 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 'Focus Learners.' 91% made expected progress. Regular Teaching as Inquiry meetings, held throughout each term supported the ongoing professional discussions around these 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 continued to be beneficial in deepening the understanding of programmes and ways in which to increase engagement and participation. With the move to HERO, teachers have ready access to therapy notes, and specialist programme plans which has supported the linking and embedding of goals within classroom programmes.

Therapists continued to inquire into ways to continue to support classrooms with our Total Communication policy/framework to enable students to have greater agency. In consultation with teachers, it was identified that students not being able to effectively communicate their emotions was a barrier to participation and engagement and learning. An Emotional Regulation scale was created by FAST in the latter part of 2020. This was resourced and shared teaching and support staff across the school both formally through workshops and informally across the day when in classes. Our Speech and Language Therapists continued to develop the bank of school visuals including providing CORE word of the week in Te Reo, Symbols and English. We recognised that we needed to do more for our students who have the most complex needs, and explored IMPAC's more fully, designing a system that would work alongside our existing PLP and E4L processes.

**Where to Next:** With 3 new teachers beginning in 2022, we will revisit, E4L, UDL, Total Communication. Use of the "3 C's" will continue to support understanding and foregrounding of Total Communication philosophy and processes. This will also provide for greater consolidation and deeper understanding for existing staff. Continue to develop IMPAC's, trialling with 3 classes in 2022. Ongoing review of SPEC programmes. Our Graduate Profiles – move to digital portfolios. Continue to build community links and links with outside agencies in collaboration with Kowhai School and other providers.



## 2021 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. Therapy staff participated in regular professional supervision with colleagues and a nominated external therapist. Learning lens and peer coaching sessions were slightly curtailed due to the COVID settings, however, staff engaged with and supported each other via online meetings.

**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 continued to support staff to further develop as reflective practitioners. The additional Coaching tool with a CRRP lens which is carried out with peers was not as successful as envisaged due to not being able to visit each other's classrooms. However, robust discussions were had online. FAST inquiry "Total Communication – Emotional Regulation" with ongoing workshops and modelling in class has supported staff understanding and has increased student engagement and positive participation.

Achievement Data for students who identify as Māori: In 2020 76% of students who identify as Māori achieved their 4 SLI's across the year. In 2021 89% of students who identify as Māori achieved their 4 SLI's across the year.

**Student & Staff well-being - Positive Behaviour Support:** Over the course of 2021 High Frequency Data was collected for 7 students at various points of the year. During Term 1, 7 students were monitored by the Leadership Team and Educational Psychologist at weekly case conferences. This decreased to 5 students in Terms 2 & 3 and increased to 6 students in Term 4. Analysis of data shows that the total number of incidents per term (both low-level & high-level behaviours) followed a downward trend across Terms 2 & 3, and then increased 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 continued anxiety within our community due to social and economic impacts of COVID 19.

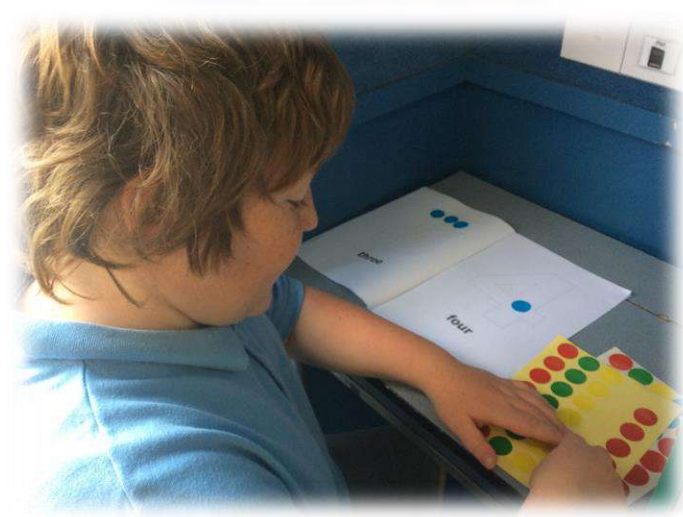
**Where to Next:** 2022 will be a year of reflection and consolidation with the focus on staff and student well-being, resiliency and sustainability. With several new staff, it will be important to ensure that systems are shared and revisited and there is a robust induction in place. Student well-being, including providing practical resources and support to whānau will be paramount. Reassuring whānau that school is safe and continuing to find ways to deepen engagement with whānau, reengage students and increase attendance will be a focus. To strengthen our CRRP and to further our knowledge of Te Reo and Tikanga, we will continue to work closely with and be guided by our Specialist Teacher with knowledge and expertise in Tikanga Māori. Specialist pedagogy development; FAST to review, reflect and build on systems and approaches to learning supporting teachers, support staff and whānau. Development of IMPACs for our more complex learners. Behaviour Support processes further developed; Team-Teach update workshops for staff, and new staff trained once overseas facilitator becomes available.





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## 2021 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 each 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 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.

## 2021 PLP Data Analysis

<b>Comparison 2020 - 2021: PLP Literacy Achievement</b>	
<p><b>2020</b>            9% partially achieved SLI's (WT1)            15% partially achieved SLI's (WT2)            76% achieved expected progress (4SLI's)</p>	<p><b>2021</b>            3% partially achieved SLI's (WT1)            10% partially achieved SLI's (WT2)            87% achieved expected progress (4SLI's)</p>

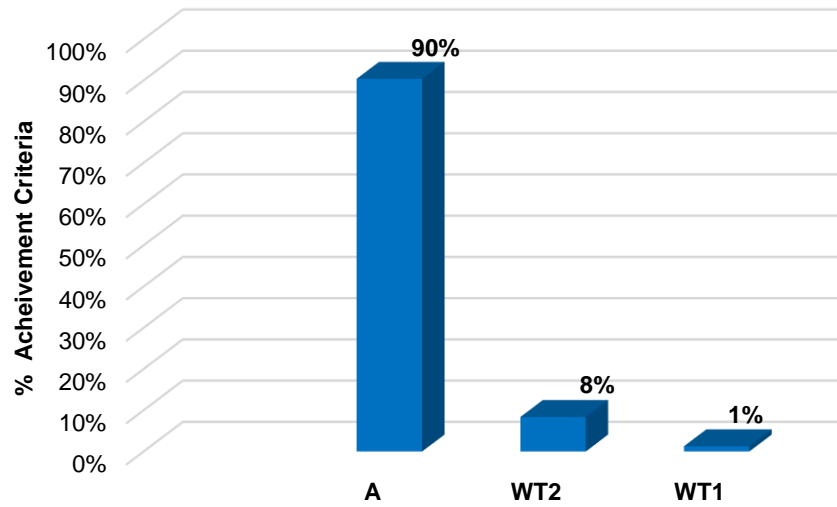
<b>Comparison 2020 - 2021: PLP Numeracy &amp; KCP Achievement</b>	
<p><b>2020</b>  <b>Numeracy</b>            72% achieved expected progress (4SLI's)</p> <p><b>Key Competency</b>            70% achieved expected progress (4SLI's)</p>	<p><b>2021</b>  <b>Numeracy</b>            90% achieved expected progress (4SLI's)</p> <p><b>Key Competency</b>            90% achieved expected progress (4SLI's)</p>

<b>Comparison 2020 - 2021: Overall PLP Goal Achievement</b>	
<p><b>2020</b>            11% partially achieved SLI's (WT1)            17% partially achieved SLI's (WT2)            73% achieved expected progress (4SLI's)</p>	<p><b>2021</b>            2% partially achieved SLI's (WT1)            8% partially achieved SLI's (WT2)            90% achieved expected progress (4SLI's)</p>

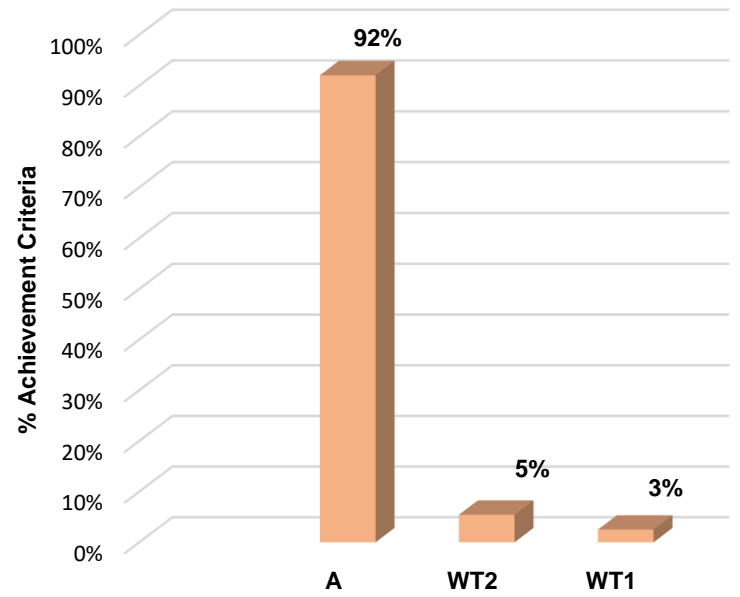
2021 – overall achievement across the 3 core-curriculum areas was very good. There is little value in comparing the two years as 2020 was so disrupted with the National Lockdown, poor and the ongoing lower attendance when school opened



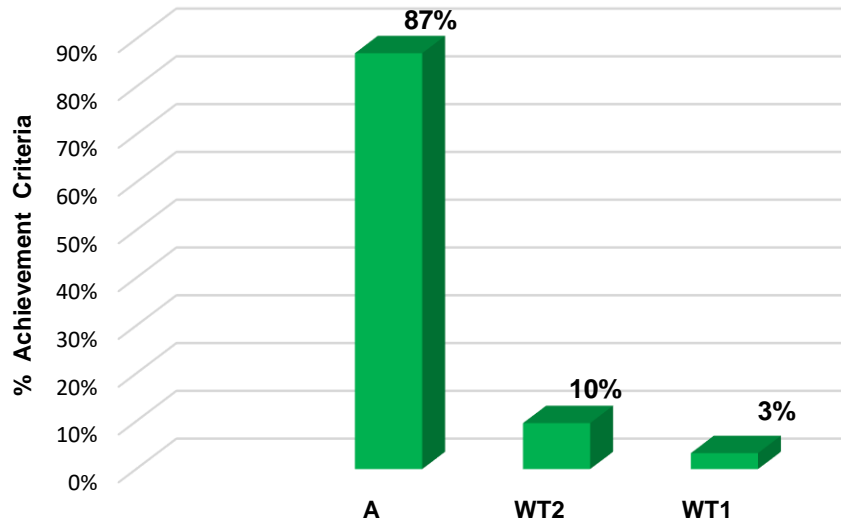
**2021: Mathematics / Numeracy Data**



**2021 : Key Competency Data**



**2021: English / Literacy Data**

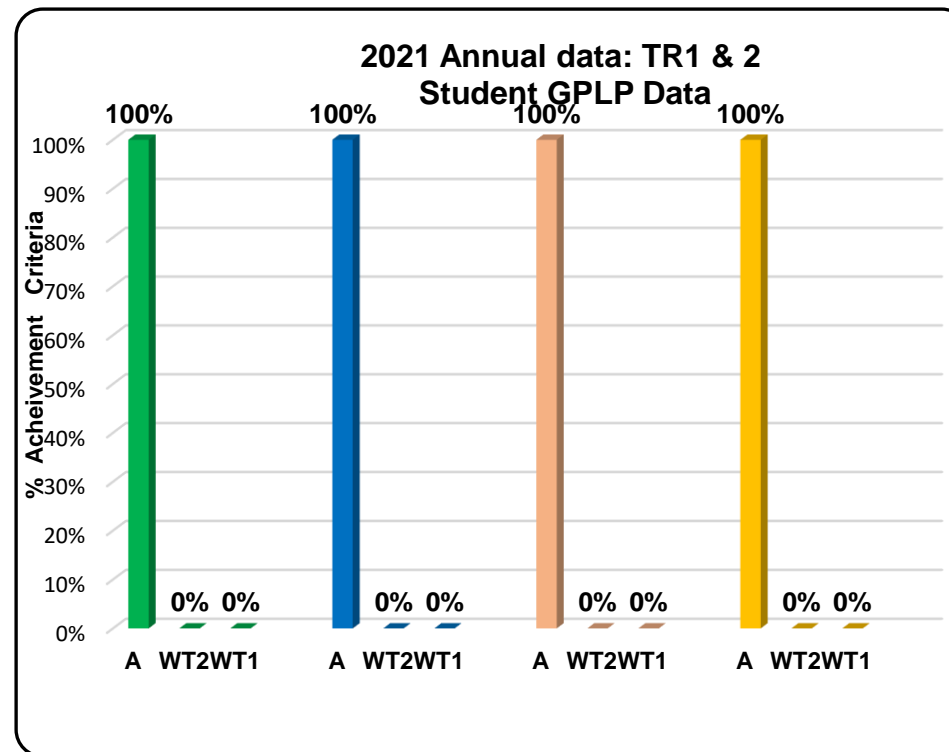


## 2021 Graduate Personalised Learning Plan Data & Analysis

In 2021, 2 classes were following the SPEC programme. Te Rangimarie 1 & 2. In total, these students completed 56 SPEC modules. A cross selection of these were selected by the Director of SPEC for verification.

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.

2021: Exceptional overall achievement with all students meeting their targets, and all making 75% or more progress.



## 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>          ILE Upgrade of Base Classrooms &amp; Bridge Pa Block A</p> <p><b>Additional Projects</b>          Investigate property development to enable a safe site where students who have ongoing / cyclical challenging behaviour can learn safely and with dignity          Create Sensory Spaces within each classroom          Develop Outdoor spaces at Base School          Nelson Park Satellite Bathroom, refurbishment, and outdoor upgrade (Joint MoE, Nelson Park, Fairhaven School project)          Tamatea Intermediate</p> <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>          Site Safety Checks are systematic and regular with Health &amp; Safety Rep &amp; Committee meeting regularly and Board is fully informed through the principal          Behaviour Support Policy / Processes and Systems – Annual whole school staff PLD, Student Specific PLD, All new staff certificated          Manual Handling / safe practices PLD for staff as per individual student needs          Scope First Aid Certification needs / bi-annual certification system required to ensure across school coverage</p> <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>          ILE Upgrade of Base Classrooms &amp; BP Block A – – this was not completed due to impact of COVID. Outstanding work to be completed in Term breaks in first half of 2022          No traction on safe site development – continue discussion          Sensory Space development ongoing          Outdoor space at Base ongoing          Disappointing and unacceptable delays with NP project continue. Classroom and Bathrooms remain not fit for purpose. Work has been postponed till December 2022/January 2023. Safe turning circle begun in January. Entrance way now scheduled for completion early Term 2 2022.          Tamatea Intermediate. On schedule to start 2023</p> <p><b>Information Communication Technology (ICT) E-Learning</b>          Continued to grow sensory toolboxes. Development of HERO has supported whānau engagement and provided a system where progress and achievement can be celebrated with family in 'real' time.</p> <p><b>Health &amp; Safety:</b> Site Safety checks and system review ongoing</p> <p>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. Managing extremely challenging behaviour continues to be difficult due to not having a respectful / safe site for students to learn.</p> <p>Manual handling training ongoing to meet changing needs of students. Guidelines updated. Workshops facilitated by FAST and in-class training occurring when need identified or change to student circumstances.          First Aid – Training and recertification completed Jan 2021</p> <p><b>Kahui Ako:</b> Continued collaboration throughout the year. CRRP coaching mainly occurred via zoom due to COVID levels. Transition processes improved with collaboration between ECE within the Kahui. Student Hikoi to learn places of significance very successful.</p>
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