

# FAIRHAVEN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Tina Meharry	Presiding Member	Elected	August 2025
Diane Whyte	Principal ex Officio		
Anna Torr	Parent Representative	Elected	August 2025
Chris English	Parent Representative	Elected	August 2025
Te Akakura Huata	Parent Representative	Elected	August 2025
Annie Tauwi	Parent Representative	Elected	August 2025
Kathleen Carswell	Parent Representative	Elected	August 2022
Awhina English	Parent Representative	Elected	August 2022
Miriam Crouch	Staff Representative	Elected	August 2025

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



# FAIRHAVEN SCHOOL

Annual Report - For the year ended 31 December 2022

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### Other Information

Kiwisport

Analysis of Variance



# Fairhaven School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

**Tina Meharry**

Full Name of Presiding Member



Signature of Presiding Member

**31/05/2023**

Date:

**Diane Whyte**

Full Name of Principal



Signature of Principal

**31/05/2023**

Date:

# Fairhaven School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,635,268	2,245,383	2,387,800
Locally Raised Funds	3	241,074	56,500	96,177
Interest Income		17,998	-	5,114
Gain on Sale of Property, Plant and Equipment		6,087	-	-
Other Revenue		22,060	8,000	11,045
<b>Total Revenue</b>		<b>2,922,487</b>	<b>2,309,883</b>	<b>2,500,136</b>
<b>Expenses</b>				
Locally Raised Funds	3	5,185	17,000	9,513
Learning Resources	4	1,941,898	1,816,805	1,800,668
Administration	5	321,087	172,668	246,868
Finance		2,101	2,000	1,733
Property	6	239,471	281,554	212,316
Other Expenses	7	6,523	21,200	14,753
Loss on Disposal of Property, Plant and Equipment		4,485	-	-
		<b>2,520,750</b>	<b>2,311,227</b>	<b>2,285,851</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>401,737</b>	<b>(1,344)</b>	<b>214,285</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>401,737</b>	<b>(1,344)</b>	<b>214,285</b>

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

# Fairhaven School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,339,707	1,339,707	1,110,021
Total comprehensive revenue and expense for the year		401,737	(1,344)	214,285
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		37,366	35,000	15,401
<b>Equity at 31 December</b>		1,778,810	1,373,363	1,339,707

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	72,758	176,148	570,468
Accounts Receivable	9	315,882	259,829	340,274
GST Receivable		45,792	15,000	8,566
Prepayments		9,779	10,000	13,058
Investments	10	1,007,945	600,000	500,717
Funds Receivable for Capital Works Projects	15	84,314	-	-
		1,536,470	1,060,977	1,433,083
<b>Current Liabilities</b>				
Accounts Payable	12	222,067	218,361	205,328
Provision for Cyclical Maintenance	13	3,558	3,558	12,356
Finance Lease Liability	14	8,131	8,131	9,870
Funds Held for Capital Works Projects	15	-	-	31,663
Funds for ORS		101,521	50,914	259,934
		335,277	280,964	519,151
<b>Working Capital Surplus/(Deficit)</b>		1,201,193	780,013	913,932
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	597,827	613,560	458,239
		597,827	613,560	458,239
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	751	751	28,603
Finance Lease Liability	14	19,459	19,459	3,861
		20,210	20,210	32,464
<b>Net Assets</b>		1,778,810	1,373,363	1,339,707
<b>Equity</b>		1,778,810	1,373,363	1,339,707

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		442,622	501,740	388,914
Locally Raised Funds		44,625	63,032	110,379
Hostel		-	-	
International Students		-	-	
Goods and Services Tax (net)		(37,226)	(6,434)	(50,827)
Payments to Employees		78,127	(54,148)	(61,931)
Payments to Suppliers		(296,474)	(359,925)	(252,130)
Interest Paid		(2,101)	(2,000)	(1,733)
Interest Received		10,525	(1,112)	5,205
Net cash from/(to) Operating Activities		240,098	141,153	137,877
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		21,739	(181,546)	59,689
Purchase of Property Plant & Equipment (and Intangibles)		(224,966)	(37,264)	(67,082)
Purchase of Investments		(507,228)	(99,283)	
Net cash from/(to) Investing Activities		(710,455)	(318,093)	(7,393)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		37,366	35,000	15,401
Finance Lease Payments		(5,718)	(11,697)	(8,118)
Painting Contract Payments		-	-	
Loans Received		-	-	
Repayment of Loans		-	-	
Funds Administered on Behalf of Third Parties		(59,001)	(240,683)	(213,323)
Net cash from/(to) Financing Activities		(27,353)	(217,380)	(206,040)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(497,710)</b>	<b>(394,320)</b>	<b>(75,556)</b>
Cash and cash equivalents at the beginning of the year	8	570,468	570,468	646,024
<b>Cash and cash equivalents at the end of the year</b>	8	<b>72,758</b>	<b>176,148</b>	<b>570,468</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 2022

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

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





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

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

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) 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 expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–50 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) Impairment of property, plant, and equipment and intangible assets

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

#### Non cash generating assets

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

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

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



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

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

#### **j) 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.

#### **k) Employee Entitlements**

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

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

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

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

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

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

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

#### **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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

**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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

**o) 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.

**p) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	569,785	427,310	487,841
Teachers' Salaries Grants	1,931,549	1,645,310	1,776,891
Use of Land and Buildings Grants	131,176	172,763	121,248
Other Government Grants	2,758	-	1,820
	2,635,268	2,245,383	2,387,800

The school has opted in to the donations scheme for this year. Total amount received was \$12,600

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	14,954	500	260
Fees for Extra Curricular Activities	1,047	12,000	16,225
Fundraising and Community Grants	9,685	4,000	23,632
Other Revenue	215,388	40,000	56,060
	241,074	56,500	96,177
<b>Expenses</b>			
Extra Curricular Activities Costs	1,051	16,000	3,592
Fundraising and Community Grant Costs	4,134	1,000	5,921
	5,185	17,000	9,513
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	235,889	39,500	86,664

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	50,161	77,550	29,493
Equipment Repairs	5,374	6,000	6,345
Information and Communication Technology	1,775	-	475
Employee Benefits - Salaries	1,787,236	1,619,310	1,658,581
Staff Development	1,091	26,100	14,911
Depreciation	96,261	87,845	90,863
	1,941,898	1,816,805	1,800,668

## 5. Administration

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	5,482	5,482	5,322
Board Fees	3,020	3,200	2,635
Board Expenses	32,333	8,000	10,740
Communication	19,751	30,000	23,852
Consumables	23,619	24,100	15,856
Healthy Lunches	117,337	-	84,309
Other	14,226	11,000	11,464
Employee Benefits - Salaries	93,349	80,000	80,390
Insurance	964	886	4,580
Service Providers, Contractors and Consultancy	11,006	10,000	7,720
	<u>321,087</u>	<u>172,668</u>	<u>246,868</u>

## 6. Property

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	6,090	7,000	3,654
Consultancy and Contract Services	60,354	60,000	58,851
Cyclical Maintenance Provision	14,553	5,491	(704)
Grounds	7,786	15,500	11,475
Heat, Light and Water	7,417	8,600	5,078
Repairs and Maintenance	6,288	6,200	4,067
Use of Land and Buildings	131,176	172,763	121,248
Security	5,807	6,000	8,647
	<u>239,471</u>	<u>281,554</u>	<u>212,316</u>

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

## 7. Other Expenses

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
		<b>(Unaudited)</b>	
Amortisation of Intangible Assets	-	1,200	924
Transport	6,523	20,000	13,829
	<u>6,523</u>	<u>21,200</u>	<u>14,753</u>

## 8. Cash and Cash Equivalents

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	72,758	176,148	570,468
Cash and Cash Equivalents for Statement of Cash Flows	<u>72,758</u>	<u>176,148</u>	<u>570,468</u>

## 9. Accounts Receivable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	6,653	5,000	3,532
Receivables from the Ministry of Education	-	-	46,880
Interest Receivable	8,361	2,000	888
Banking Staffing Underuse	148,039	100,000	127,550
Teacher Salaries Grant Receivable	152,829	152,829	161,424
	<u>315,882</u>	<u>259,829</u>	<u>340,274</u>
Receivables from Exchange Transactions	15,014	7,000	4,420
Receivables from Non-Exchange Transactions	300,868	252,829	335,854
	<u>315,882</u>	<u>259,829</u>	<u>340,274</u>

## 10. Investments

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,007,945	600,000	500,717
Total Investments	<u>1,007,945</u>	<u>600,000</u>	<u>500,717</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	221,895	30,398	(1,567)	-	(12,341)	<b>238,385</b>
Furniture and Equipment	134,808	36,393	(1,572)	-	(45,473)	<b>124,156</b>
Information and Communication Technology	23,471	-	-	-	(8,780)	<b>14,691</b>
Motor Vehicles	66,928	163,639	(16,998)	-	(16,682)	<b>196,887</b>
Leased Assets	11,137	25,556	-	-	(12,985)	<b>23,708</b>
<b>Balance at 31 December 2022</b>	<b>458,239</b>	<b>255,986</b>	<b>(20,137)</b>	<b>-</b>	<b>(96,261)</b>	<b>597,827</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	366,558	(128,173)	<b>238,385</b>	339,790	(117,895)	<b>221,895</b>
Furniture and Equipment	453,231	(329,076)	<b>124,155</b>	476,399	(341,591)	<b>134,808</b>
Information and Communication T	131,122	(116,430)	<b>14,692</b>	131,122	(107,651)	<b>23,471</b>
Motor Vehicles	359,568	(162,681)	<b>196,887</b>	235,925	(168,997)	<b>66,928</b>
Leased Assets	81,658	(57,950)	<b>23,708</b>	56,102	(44,965)	<b>11,137</b>
<b>Balance at 31 December</b>	<b>1,392,137</b>	<b>(794,310)</b>	<b>597,827</b>	<b>1,239,338</b>	<b>(781,099)</b>	<b>458,239</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	48,809	45,000	23,176
Accruals	3,397	3,500	3,548
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	157,710	157,710	166,766
Employee Entitlements - Leave Accrual	12,151	12,151	11,838
	<b>222,067</b>	<b>218,361</b>	<b>205,328</b>
Payables for Exchange Transactions	222,067	218,361	205,328
	<b>222,067</b>	<b>218,361</b>	<b>205,328</b>

The carrying value of payables approximates their fair value.





### 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	40,959	40,959	41,663
Increase to the Provision During the Year	5,490	5,490	4,148
Use of the Provision During the Year	(42,140)	(42,140)	(4,852)
Provision at the End of the Year	<u>4,309</u>	<u>4,309</u>	<u>40,959</u>
Cyclical Maintenance - Current	3,558	3,558	12,356
Cyclical Maintenance - Non Current	751	751	28,603
	<u>4,309</u>	<u>4,309</u>	<u>40,959</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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	8,131	8,131	10,032
Later than One Year and no Later than Five Years	19,459	19,459	3,861
Later than Five Years	-	-	(162)
	<u>27,590</u>	<u>27,590</u>	<u>13,731</u>
<b>Represented by</b>			
Finance lease liability - Current	8,131	8,131	9,870
Finance lease liability - Non Current	19,459	19,459	3,861
	<u>27,590</u>	<u>27,590</u>	<u>13,731</u>
	<u>-</u>	<u>-</u>	<u>-</u>

### 15. Funds Held for Capital Works Projects

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
215087 - AMS/SIP/5YA - Bledisloe A, BPA: ILE A; Staffroom Upgrade, Shade & Playground Installation	31,663	-	(115,977)	-	(84,314)
Totals	<u>31,663</u>	<u>-</u>	<u>(115,977)</u>	<u>-</u>	<u>(84,314)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(84,314)



2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
215087 - AMS/SIP/5YA - Bledisloe A, BPA: ILE A; Staffroom Upgrade, Shade & Playground Installation	251,095	52,330	(271,762)	-	31,663
Totals	251,095	52,330	(271,762)	-	31,663

#### 16. Funds for ORS

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	259,934	269,388	253,825
ORS Funding	1,638,536	1,476,313	1,538,664
Total Funding Received	1,638,536	1,476,313	1,538,664
Total Funds Available	1,898,470	1,745,701	1,792,489
Administration	67,980	60,000	41,702
Consumables & Resources	285,041	132,563	78,574
ORS Specialists	341,165	351,000	317,261
Teacher Aide Salaries	1,102,764	1,151,224	1,095,018
	1,796,950	1,694,787	1,532,555
Funds Held at Year End	101,521	50,914	259,934

#### 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>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	3,020	2,635
<i>Leadership Team</i> Remuneration	386,232	380,834
Full-time equivalent members	3	3
Total key management personnel remuneration	389,252	383,469

There are five members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings as required.

### *Principal 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	2	2
110 - 120	1	1
	3.00	3.00

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>2022 Actual</b>	<b>2021 Actual</b>
Total	\$21,000	\$0
Number of People	1	-

## 20. Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

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

(a) \$395,000 contract for AMS/SIP/5YA - Bledisloe A, BPA: ILE A; Staffroom Upgrade, Shade & Playground Installation to be completed in 2023, which will be fully funded by the Ministry of Education. \$321,576 has been received of which \$405,890 has

(Capital commitments at 31 December 2021: \$395,000)

## 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	72,758	176,148	570,468
Receivables	315,882	259,829	340,274
Investments - Term Deposits	1,007,945	600,000	500,717
Total Financial Assets Measured at Amortised Cost	<u>1,396,585</u>	<u>1,035,977</u>	<u>1,411,459</u>

### Financial Liabilities Measured at Amortised Cost

Payables	222,067	218,361	205,328
Finance Leases	27,590	27,590	13,731
Total Financial Liabilities Measured at Amortised Cost	<u>249,657</u>	<u>245,951</u>	<u>219,059</u>

## 23. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawkes Bay/ Tairāwhiti and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

## 24. 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 2022

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 2022 the school received total Kiwisport funding of \$1,643 (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.

# Fairhaven School

## Statement of Compliance with Employment Policy

For the year ended 31 December 2022

For the year ended 31<sup>st</sup> December 2022 the Fairhaven School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
  
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice
  
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board
  
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination
  
- Meets all Equal Employment Opportunities requirements

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF FAIRHAVEN SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

In our opinion the financial statements of the School:

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

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

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

#### Basis for our opinion

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial 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 and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

-22-

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  
Whānau ako – learning together

## Analysis of Variance – 2022



## 2022 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 continue to 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. Attendance was again disrupted due to COVID 19. Teachers were able to engage with most students via home learning and as a result individuals progress was maintained. For a small number of students who were not able to engage, progress and achievement were less than expected.

### **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. 95% made expected progress (75% or more), 4% partially achieved their SLI's (50-74%), 1% 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'. 96% students made expected progress, towards 4 SLI's for Literacy (75% or more), 4% of students partially achieved their SLI's (50 – 74% progress).

**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 continue to develop the reporting system which will show the very small gains made across time

## 2022 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

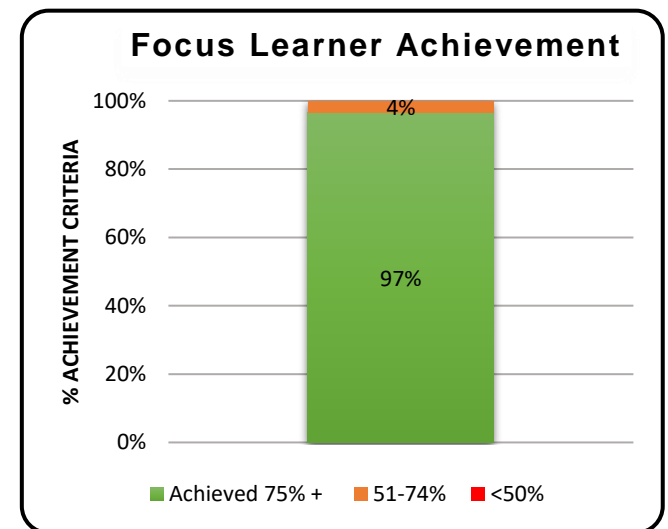
### Strategic Aims:

- 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. 10 students were identified as 'Focus Learners.' 97% 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. Teachers continued to regularly access the therapy case notes and programme plans, which has both strengthened teacher knowledge and ability to adapt programmes and continued to strengthen 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. The FAST team worked closely with our three new teachers (2 who were beginning teachers, and one who was new to Specialist School education). To further previous work around the Emotional Regulation Scale, the FAST team, and our Sensory Lead teachers, facilitated PLD around sensory processing and sensory development. Using IMPAC's assessment information, Teachers and Therapists sharpened goal setting and programmes for our students who have the most complex needs. In 2022, these students had 6 communication goals and 2 key competency goals

**Where to Next:** 2023 will be a year of consolidation as we have experienced roll growth and have another 3 new classroom teachers joining us. 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. Continue to develop IMPAC's. In 2023 these students will have 8 goals consisting of: 4 x Communication & Interaction, 2-4 Cognition & Learning, 0-2 Key Competency goals. In 2024, these students will have 8 goals consisting of: 3 x Communication & interaction 2 x Cognition & Learning, 1 x Environmental Control Technology (ECT), 2 x Social, Emotional, Mental Health & Family Environment and Sensory and/or Physical goals. Ongoing development of our Transition programmes, to include an additional class with a focus on outdoor learning, including rekindling our links with Valhalla Farm.



## 2022 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 again disrupted due to staff absences and COVID, 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 did not happen and will be revisited in 2023.

Literacy / Communication Achievement Data for students who identify as Māori: In 2021 89% of students who identify as Māori achieved their 4 SLI's across the year and in 2022 94% of students who identify as Māori achieved their SLI's.

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.

**Student & Staff well-being - Positive Behaviour Support:** Over the course of 2022 High Frequency Data was collected for 9 students at various points of the year. During Term 1, 9 students were monitored by the Leadership Team and Specialist staff at weekly case conferences. This decreased to 6 students in Terms 2 & 3 and increased to 7 students in Term 4.

Analysis of data showed the same trend as 2021 - 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. This is to be expected as students are more fatigued as the year continues. 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:** 2023 will continue to be a year of reflection and consolidation with the focus on staff and student well-being, resiliency, and sustainability. With several new staff, in both 2022 and 2023, 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 ImPACTS for our more complex learners. Behaviour Support processes further developed; Team-Teach update workshops for staff, and new staff trained as we now have two Team Teach trained facilitators on staff.



## 2022 Student Personalised Learning Progress

Fairhaven School  
Whānau ako – learning together





## 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. This is currently being updated in line with the NZ Curriculum Refresh.

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.

Our transition students follow the South Pacific Education Course (SPEC) curriculum which has 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.

Our experiential students' personalised plans are documented in an **IPLP**. Although these students still follow the Fairhaven Curriculum, their goals are slightly different and are based on the Rosewood School ImPACTS Assessment/Curriculum. We are currently in a transition phase, and during 2023 all ImPACTS Assessments will be completed.

In 2022 students had 6 communication goals and 2 key competency goals. In 2023 these students will have 8 goals consisting of: 4 x Communication & Interaction, 2-4 Cognition & Learning, 0-2 Key Competency goals. In 2024, these students will have 8 goals consisting of: 3 x Communication & interaction 2 x Cognition & Learning, 1 x Environmental Control Technology (ECT), 2 x Social, Emotional, Mental Health & Family Environment and Sensory and/or Physical goals.

## 2022 PLP DATA Analysis

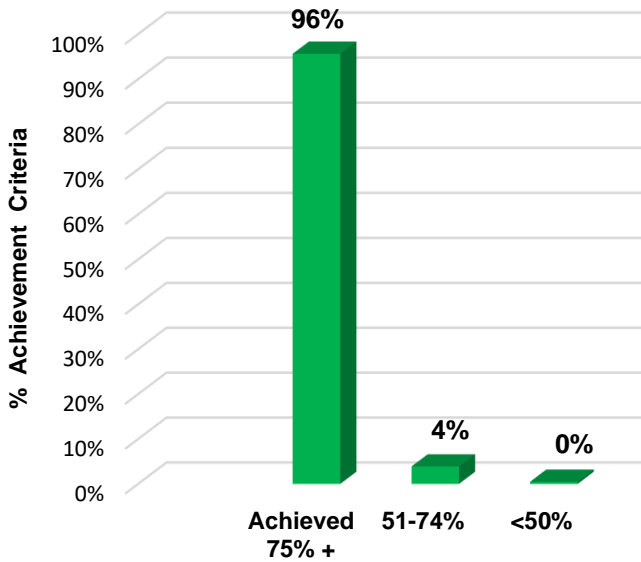
<b>Comparison 2021 - 2022: PLP Literacy Achievement</b>	
<b>2021</b> 3% partially achieved SLI's (WT1) 10% partially achieved SLI's (WT2) 87% achieved expected progress (4 SLI's)	<b>2022</b> 0% partially achieved SLI's (WT1) 4% partially achieved SLI's (WT2) 96% achieved expected progress (4 SLI's)

<b>Comparison 2021 - 2022: PLP Numeracy &amp; KCP Achievement</b>	
<b>2021</b> <b>Numeracy</b> 90% achieved expected progress (4 SLI's)  <b>Key Competency</b> 90% achieved expected progress (4 SLI's)	<b>2022</b> <b>Numeracy</b> 95% achieved expected progress (4 SLI's)  <b>Key Competency</b> 94% achieved expected progress (4 SLI's)

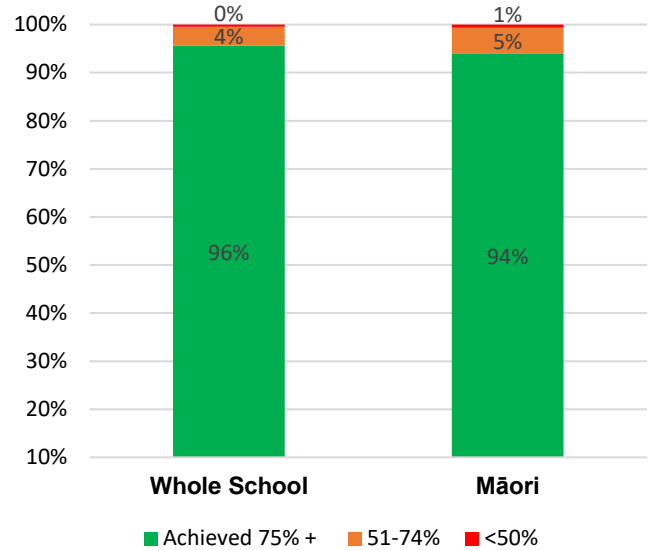
<b>Comparison 2021 - 2022: Overall PLP Goal Achievement</b>	
<b>2021</b> 2% partially achieved SLI's (WT1) 8% partially achieved SLI's (WT2) 90% achieved expected progress (4SLI's)	<b>2022</b> 1% partially achieved SLI's (WT1) 4% partially achieved SLI's (WT2) 95% achieved expected progress (4 SLI's)

2022 – A year of excellent achievement with 95% of students achieving all of their goals. 96% of all students achieved their English goals, 94% of Māori students achieved their English goals showing a very similar % of students who identify as Māori achieving their goals as students of all other ethnicities. The student that met <50% of some of their goals had a significant amount of time off school.

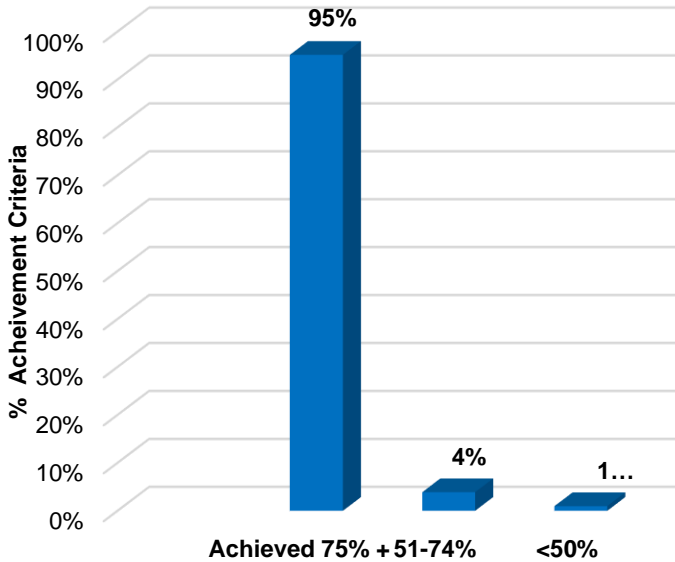
### 2022: English / Literacy Data



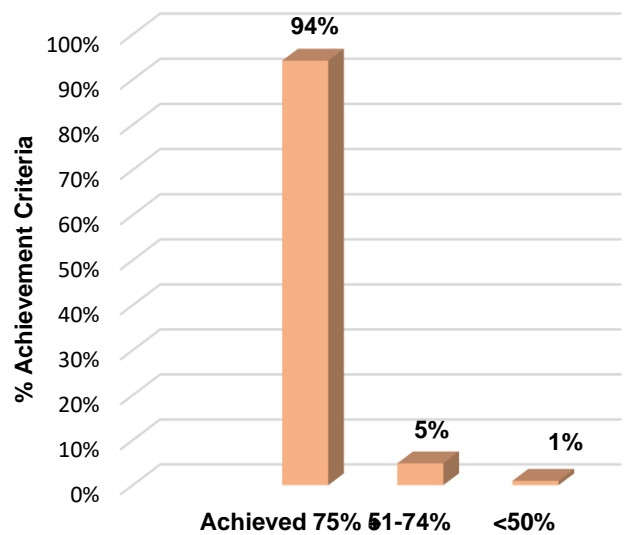
### 2022 English / Literacy PLP Data by Ethnicity



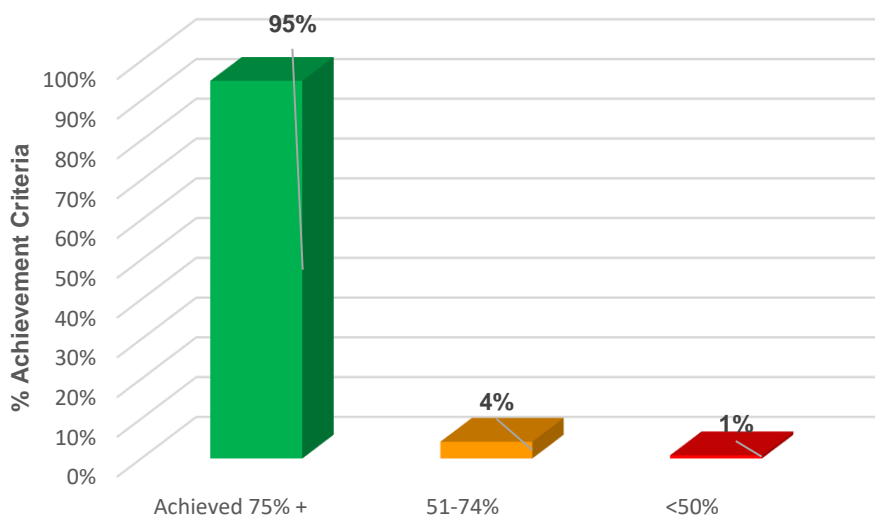
### 2022: Mathematics / Numeracy Data



### 2022 : Key Competency Data



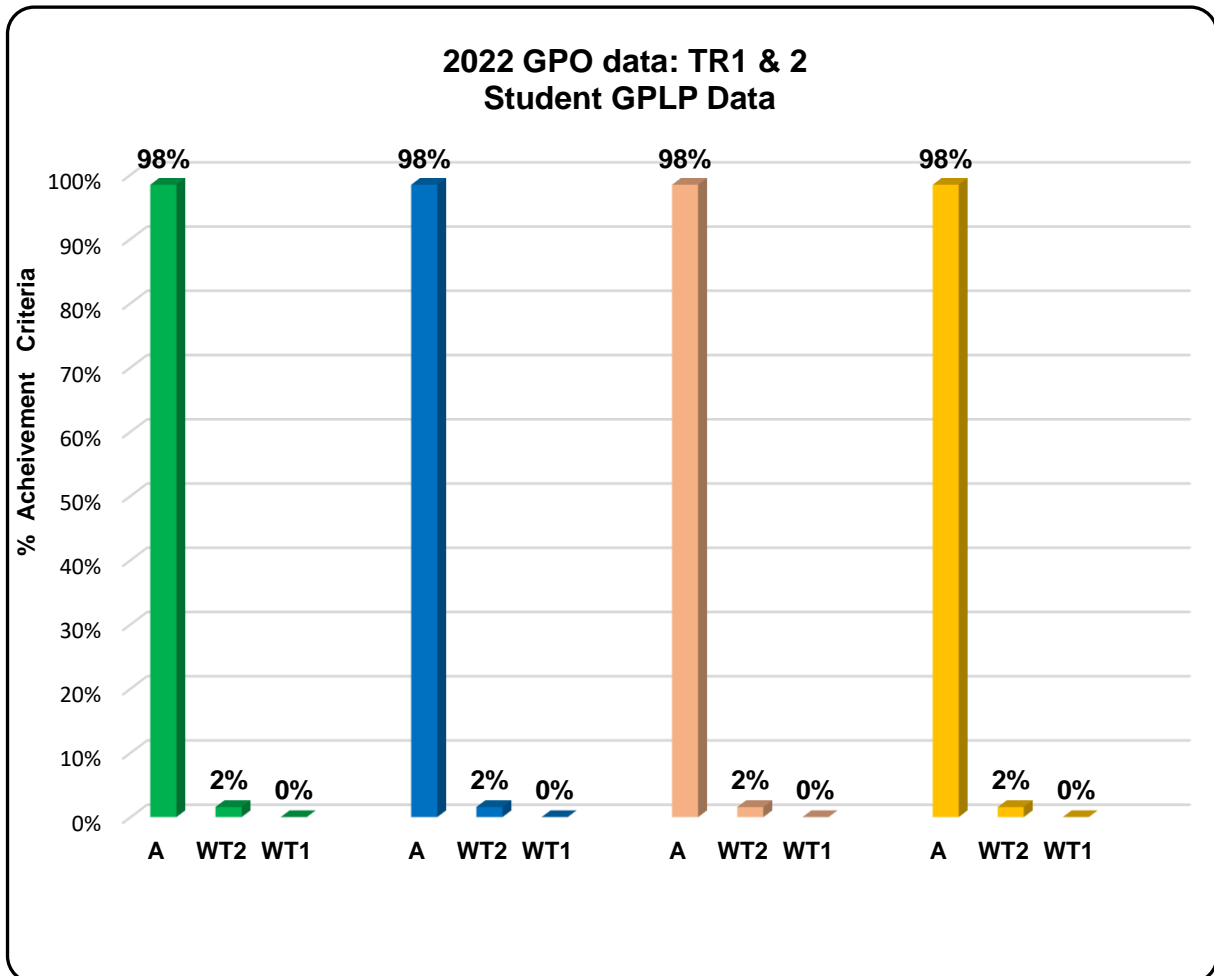
### 2022 Overall PLP Data



## 2022 Graduate Personalised Learning Plan Data & Analysis

In 2022, 2 classes were following the SPEC programme. Te Rangimarie 1 & 2. In total, these students completed 41 SPEC modules. Two students also completed enough SPEC modules to receive their NZ Certificate in Skills for Living. Te Rangimarie teachers shared a range of evidence, including student voice with the Director of SPEC for verification purposes.

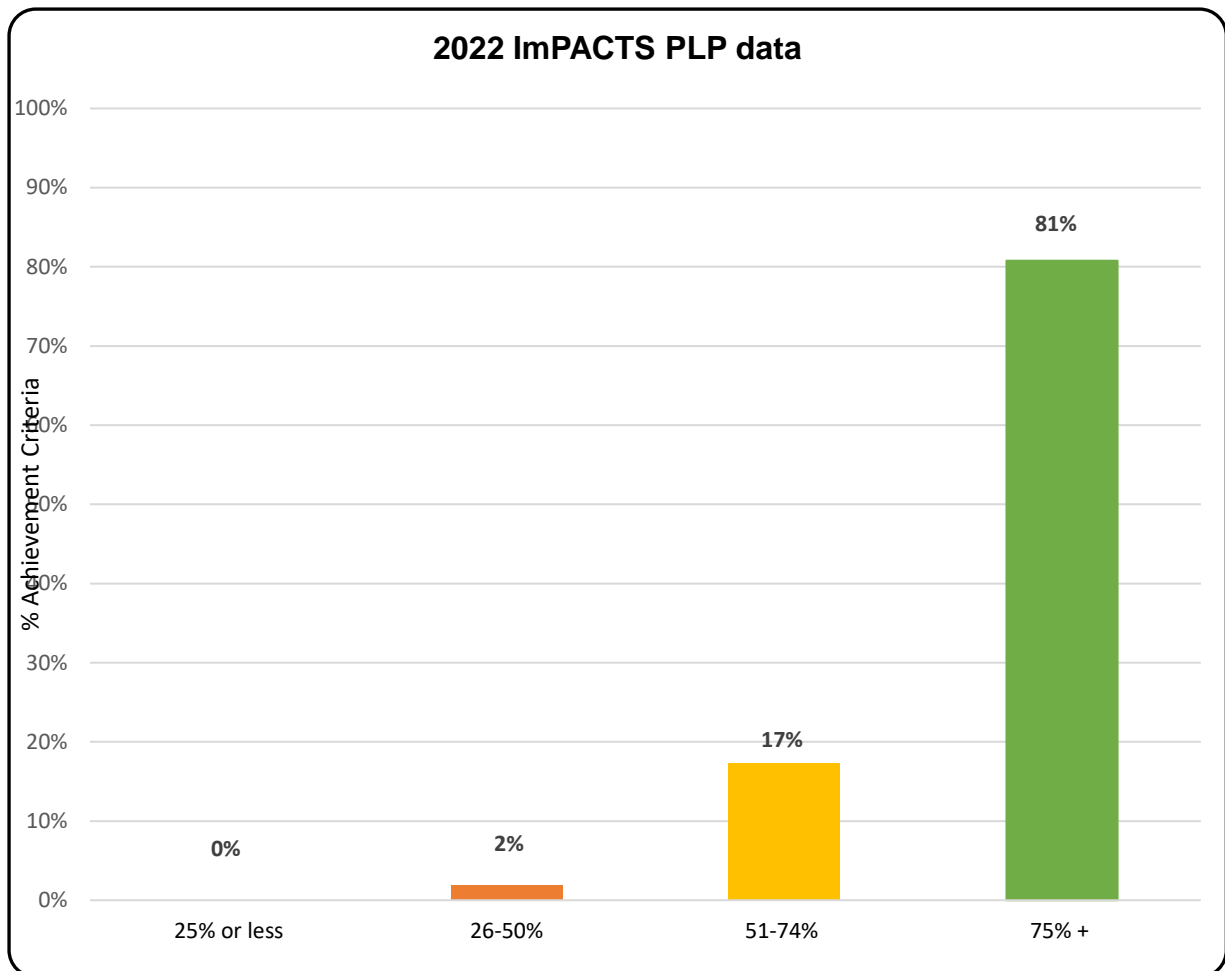
2022: Another year of exceptional overall achievement, with 98% of students meeting all of their targets, the one student who achieved 50-75% achievement on their goals was absent from school for a significant period whilst reconnecting with whānau overseas after not being able to travel due to Covid.



## 2022 ImPACTS Personalised Learning Plan Data & Analysis

In 2022, students from 3 classes in the school had an ImPACTS PLP, Base 1, Nelson Park 1 & Tamatea High School 3. This was the first year of using the ImPACTS assessment/curriculum document to set our goals. Teachers and whānau found that the goals were more meaningful and specific to our experiential learners.

Students met 81% of their targets, with 17% being at 51-75% achievement and working at 36-50% achievement. This shows great progress for our experiential learners, especially as it is known that these students generally require a longer amount of time to solidify their new knowledge.



## Other Key Improvement Strategies

**Aim:** To provide a safe, stimulating well resourced & attractive learning environment that promotes & supports high quality learning for all students

### Short Report

#### Revised 10 Year Property Plan (10YPP) 2020

ILE Upgrade of Base Classrooms & Bridge Pa Block A -

**Additional Projects:** 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, outdoor upgrade (Joint MoE, Nelson Park, Fairhaven School project)

Tamatea Intermediate / Tamatea Primary

**Information Communication Technology (ICT) – E-learning:** 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. Continue to develop HERO, student management system focussing on improving home school communication, whanau engagement, data analysis. Move to cloud-based server. Update School Website

**Health & Safety:** Site Safety Checks are systematic and regular with Health & Safety Rep & Committee meeting regularly, and Board is fully informed through the principal

Manual Handling / safe practices PLD for staff as per individual student needs

Behaviour Support Policy / Processes and Systems – Annual whole school staff PLD, Student Specific PLD, All new staff certificated

First Aide Certification needs / bi-annual certification system required to ensure coverage across school / renewal of current certified staff

#### Specialist Services (Fairhaven Assessment & Support Team)

Ongoing review of systems and procedures and induction to these support new staff

Identified next step from Specialist Services Review (whānau voice)

PLD to support new staff in understanding of Specialist Service Standards and following the SS Pathway

Visits for therapy team to shadow experienced and successful therapists

#### Kahui Ako - Community of Learning

Focus on Culturally Responsive and Relational pedagogy to enhance engagement for all students. Sharing great practice across schools.

#### Property:

ILE Upgrade of Base Classrooms & BP Block A –completed Feb 2023

No traction on safe site development – continue discussion

Sensory Spaces– a sensory room, which has been funded and built through donation and community support is underway, and due for completion and MoE sign off in 2023.

Outdoor space at Base completed Jan / Feb 2023

Nelson Park: Work scheduled to be completed in January 2023 (after 3 years delay) did not happen. Completion date now week 5 Term 2 2023.

Tamatea Intermediate. On schedule to start 2023

Tamatea Primary: New fence (H&S) installed in December. Inside of classroom has been damaged due to dysregulated student. To remediate term 1 2023 (Board funded)

#### Information Communication Technology (ICT) E-Learning

All completed

**Health & Safety:** : All completed.

#### Specialist Services (Fairhaven Assessment & Support Team)

A year of review and restructure of roles following change of staff.

Therapy lead shared by two staff. Strengths analysis and onboarding of new staff enabled further streamlining of systems.

PLD and regular induction meetings supported all staff and the team became increasingly cohesive.

**Kahui Ako:** Continued collaboration. CRRP coaching did not take place. To revisit 2023. Highlight was the combined Kapa Haka festival. Student Hikoi to learn places of significance continued with success.

**School Production:** - Tabard Theatre 2022. This was an outstanding success. Our students were able to showcase their abilities and strengths in Term