

UHY Haines Norton (Auckland) Limited

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30 May 2019

The Board of Trustees  
Fairburn School  
10 Pukeora Road,  
Otahuhu,  
Auckland 1062

Dear Trustees

**Audit of Fairburn School's Financial Statements for the Year Ended 31 December 2018**

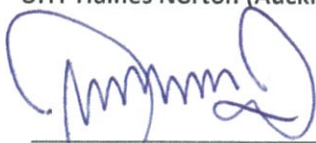
We have completed our audit of Fairburn School's financial statements for the year ended 31 December 2018. We enclose:

- A copy of the audited financial statements for the year ended 31 December 2018.

Please ensure that the audited financial statements are lodged appropriately with the Ministry of Education. We thank you for your instruction. Please do not hesitate to contact us should you have any queries.

Yours sincerely

**UHY Haines Norton (Auckland) Limited**



**Sungesh Singh**  
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# **Fairburn School**

## **Annual Report for the year ended 31 December 2018**

<b>Ministry Number:</b>	1271
<b>Principal:</b>	Paula Passfield
<b>School Address:</b>	10 Pukeora Road, Otahuhu, Auckland 1062
<b>School Postal Address:</b>	10 Pukeora Road, Otahuhu, Auckland 1062
<b>School Phone:</b>	09 270 1130
<b>School Email:</b>	lanas@fairburn.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

Fairburn School

## Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Faizal Ali	Parent rep	elected	IT Tech	resigned 2018
Linda Nicholls	Chairperson	elected	Teacher	May 2019
Solomone Mahe	Parent rep	elected	Security Guard	May 2019
Jasmine Kovach	Deputy Chair	elected	Administrator	May 2019
Donna Wynd	Member	Co-opted	Data Analyst	May 2019
Natasha Pritchard	Staff Rep	elected	Teacher	May 2019
Lana Shaw	BOT Secretary/Treasurer			
Paula Passfield	Principal			

# **Fairburn School**

## **Annual Report**

For the year ended 31 December 2018

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**Fairburn School**  
**Statement of Responsibility**  
For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Jasmine Kovach

Full Name of Board Chairperson

Paula Passfeld

Full Name of Principal

J Kovach

Signature of Board Chairperson

PA Passfeld

Signature of Principal

28/05/2019

Date:

28.5.2019

Date:

# Fairburn School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	5,262,444	5,358,592	5,497,334
Locally Raised Funds	3	133,562	116,500	183,478
Interest Earned		28,895	20,000	18,014
		<u>5,424,901</u>	<u>5,495,092</u>	<u>5,698,826</u>
<b>Expenses</b>				
Locally Raised Funds	3	112,136	100,500	123,991
Learning Resources	4	3,359,076	3,801,928	3,727,059
Administration	5	224,395	207,753	216,386
Finance Costs		2,351	-	2,967
Property	6	1,324,747	1,132,070	1,422,806
Depreciation	7	212,684	236,000	224,303
Loss on Disposal of Property, Plant and Equipment		3,191	-	2,549
		<u>5,238,580</u>	<u>5,478,251</u>	<u>5,720,061</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>186,321</b>	<b>16,841</b>	<b>(21,235)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>186,321</b></u>	<u><b>16,841</b></u>	<u><b>(21,235)</b></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Fairburn School

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	1,572,323	1,572,323	1,577,278
Total comprehensive revenue and expense for the year	186,321	16,841	(21,235)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	16,280
Equity at 31 December	1,758,644	1,589,164	1,572,323
Retained Earnings	1,758,644	1,589,164	1,572,323
Equity at 31 December	1,758,644	1,589,164	1,572,323

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



# Fairburn School

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	345,853	368,810	408,779
Accounts Receivable	9	240,240	199,400	212,087
GST Receivable		20,537	12,000	12,291
Prepayments		6,747	15,000	14,879
Inventories	10	8,047	9,500	9,575
Investments	11	350,000	164,000	163,896
		971,424	768,710	821,507
<b>Current Liabilities</b>				
Accounts Payable	13	300,745	319,000	316,758
Revenue Received in Advance	14	3,000	5,000	4,981
Provision for Cyclical Maintenance	15	23,580	22,602	43,580
Finance Lease Liability - Current Portion	16	14,110	6,000	22,894
Funds Held for Capital Works Projects	17	34,359	50,000	183,269
		375,794	402,602	571,482
<b>Working Capital Surplus/(Deficit)</b>		595,630	366,108	250,025
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,294,501	1,345,386	1,420,553
		1,294,501	1,345,386	1,420,553
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	115,519	108,330	95,720
Finance Lease Liability	16	15,968	14,000	2,535
		131,487	122,330	98,255
<b>Net Assets</b>		1,758,644	1,589,164	1,572,323
<b>Equity</b>		1,758,644	1,589,164	1,572,323

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



# Fairburn School

## Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,497,572	1,538,592	1,605,106
Locally Raised Funds		134,216	109,800	176,947
Goods and Services Tax (net)		(8,246)	13,000	13,086
Payments to Employees		(697,323)	(804,950)	(846,336)
Payments to Suppliers		(612,373)	(669,066)	(765,380)
Interest Paid		(2,351)	-	(2,967)
Interest Received		19,617	23,600	21,655
<b>Net cash from / (to) the Operating Activities</b>		<b>331,112</b>	<b>210,976</b>	<b>202,111</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(52,274)	(276,636)	(344,385)
Purchase of Investments		(186,104)	-	341,104
Proceeds from Sale of Investments		-	341,000	-
<b>Net cash from / (to) the Investing Activities</b>		<b>(238,378)</b>	<b>64,364</b>	<b>(3,281)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	16,280
Finance Lease Payments		(6,750)	(29,000)	(17,136)
Funds Held for Capital Works Projects		(148,910)	20,000	108,090
<b>Net cash from / (to) Financing Activities</b>		<b>(155,660)</b>	<b>(9,000)</b>	<b>107,234</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(62,926)</b>	<b>266,340</b>	<b>306,064</b>
Cash and cash equivalents at the beginning of the year	8	408,779	102,470	102,715
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>345,853</b>	<b>368,810</b>	<b>408,779</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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

# Notes to the Financial Statements

For the year ended 31 December 2018

## 1. Statement of Accounting Policies

### Reporting Entity

Fairburn School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

#### Basis of Preparation

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

#### Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### *Critical Judgements in applying accounting policies*

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### *Recognition of grants*

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

### **Revenue Recognition**

#### *Government Grants*

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### *Other Grants*

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

#### *Donations, Gifts and Bequests*

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### *Interest Revenue*

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

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

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

#### *Operating Lease Payments*

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

#### *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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 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.

### Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

### Inventories

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

### Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

The School has met the requirements under Schedule 6 Paragraph 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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:

Buildings - School	40-50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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 are 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.

### **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.

### **Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

### **Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

### **Provision for Cyclical Maintenance**

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

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

### **Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

### **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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### **Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### **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.

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**2 Government Grants**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,288,776	1,336,592	1,318,779
Teachers' salaries grants	2,710,889	3,020,000	2,912,865
Use of Land and Buildings grants	1,011,377	810,000	1,008,640
Resource teachers learning and behaviour grants	9,024	2,000	9,376
Other MoE Grants	242,378	190,000	245,487
Other government grants	-	-	2,187
	<u>5,262,444</u>	<u>5,358,592</u>	<u>5,497,334</u>

**3 Locally Raised Funds**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	1,159	2,000	22
Other Revenue	14,572	11,500	58,942
Trading	109,634	100,000	117,167
Activities	8,197	3,000	7,347
	<u>133,562</u>	<u>116,500</u>	<u>183,478</u>
<b>Expenses</b>			
Activities	2,624	-	7,956
Trading	109,512	100,500	117,382
Other Expenses	-	-	(1,347)
	<u>112,136</u>	<u>100,500</u>	<u>123,991</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>21,426</u>	<u>16,000</u>	<u>59,487</u>

**4 Learning Resources**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	95,103	125,300	117,821
Equipment repairs	14,795	15,000	13,733
Information and communication technology	39,539	47,000	64,297
Extra-curricular activities	5,360	6,000	5,275
Library resources	963	1,200	767
Employee benefits - salaries	3,185,629	3,578,428	3,499,717
Staff development	17,687	29,000	25,449
	<u>3,359,076</u>	<u>3,801,928</u>	<u>3,727,059</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 5 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,291	5,650	4,992
Board of Trustees Fees	3,100	2,500	2,825
Board of Trustees Expenses	1,395	2,300	1,755
Communication	7,757	7,300	6,864
Consumables	11,286	6,950	5,732
Legal Fees	2,054	-	-
Other	20,312	14,830	15,063
Employee Benefits - Salaries	148,084	144,251	157,352
Insurance	11,324	12,800	10,847
Service Providers, Contractors and Consultancy	12,792	11,172	10,956
	<u>224,395</u>	<u>207,753</u>	<u>216,386</u>

### 6 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	24,596	29,000	31,352
Consultancy and Contract Services	77,688	75,000	74,979
Cyclical Maintenance Expense	15,189	39,599	49,857
Grounds	13,537	13,200	14,579
Heat, Light and Water	46,013	49,000	50,660
Repairs and Maintenance	45,583	28,000	98,698
Use of Land and Buildings	1,011,377	810,000	1,008,640
Security	14,090	12,000	20,310
Employee Benefits - Salaries	76,674	76,271	73,731
	<u>1,324,747</u>	<u>1,132,070</u>	<u>1,422,806</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

### 7 Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	22,054	23,135	22,006
Furniture and Equipment	85,795	98,425	80,941
Information and Communication Technology	77,999	86,730	84,367
Leased Assets	20,515	20,810	31,005
Library Resources	6,321	6,900	5,984
	<u>212,684</u>	<u>236,000</u>	<u>224,303</u>

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**8 Cash and Cash Equivalents**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	70,526	364,310	404,455
Bank Call Account	327	4,500	4,324
Short-term Bank Deposits	275,000	-	-
Cash and cash equivalents for Cash Flow Statement	<u>345,853</u>	<u>368,810</u>	<u>408,779</u>

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

Of the \$345,853 Cash and Cash Equivalents, \$34,359 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

**9 Accounts Receivable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	1,208	4,000	3,843
Receivables from the Ministry of Education	19,703	-	-
Interest Receivable	10,694	1,400	1,416
Bank Staffing Underuse	23,816	-	13,213
Teacher Salaries Grant Receivable	184,819	194,000	193,615
	<u>240,240</u>	<u>199,400</u>	<u>212,087</u>
Receivables from Exchange Transactions	11,902	5,400	5,259
Receivables from Non-Exchange Transactions	228,338	194,000	206,828
	<u>240,240</u>	<u>199,400</u>	<u>212,087</u>

**10 Inventories**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	8,047	9,500	9,575
	<u>8,047</u>	<u>9,500</u>	<u>9,575</u>

**11 Investments**

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset	350,000	164,000	163,896
Short-term Bank Deposits	<u>350,000</u>	<u>164,000</u>	<u>163,896</u>

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**12 Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	547,158	-	(350)	-	(22,054)	524,754
Furniture and equipment	578,137	44,466	(2,066)	-	(85,795)	534,742
Information and communication technology	234,229	4,508	-	-	(77,999)	160,738
Leased assets	19,141	31,396	-	-	(20,515)	30,022
Library resources	41,888	9,451	(773)	-	(6,321)	44,245
<b>Balance at 31 December 2018</b>	<b>1,420,553</b>	<b>89,821</b>	<b>(3,189)</b>	<b>-</b>	<b>(212,684)</b>	<b>1,294,501</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	787,733	(262,979)	524,754
Furniture and equipment	1,301,053	(766,311)	534,742
Information and communication technology	662,506	(501,768)	160,738
Leased assets	219,321	(189,299)	30,022
Library resources	109,694	(65,449)	44,245
<b>Balance at 31 December 2018</b>	<b>3,080,307</b>	<b>(1,785,806)</b>	<b>1,294,501</b>

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$30,022 (2017: \$19,141).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	555,014	14,150	-	-	(22,006)	547,158
Furniture and equipment	481,616	177,462	-	-	(80,941)	578,137
Information and communication technology	190,299	128,297	-	-	(84,367)	234,229
Leased assets	50,146	-	-	-	(31,005)	19,141
Library resources	42,100	8,321	(2,549)	-	(5,984)	41,888
<b>Balance at 31 December 2017</b>	<b>1,319,175</b>	<b>328,230</b>	<b>(2,549)</b>	<b>-</b>	<b>(224,303)</b>	<b>1,420,553</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	795,985	(248,827)	547,158
Furniture and equipment	1,421,843	(843,706)	578,137
Information and communication technology	886,360	(652,131)	234,229
Leased assets	197,862	(178,721)	19,141
Library resources	102,129	(60,241)	41,888
<b>Balance at 31 December 2017</b>	<b>3,404,179</b>	<b>(1,983,626)</b>	<b>1,420,553</b>

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2018

**13 Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	59,860	85,000	85,342
Capital accruals for PPE items	16,090	-	-
Employee Entitlements - salaries	186,366	194,000	191,414
Employee Entitlements - leave accrual	38,429	40,000	40,002
	<u>300,745</u>	<u>319,000</u>	<u>316,758</u>
Payables for Exchange Transactions	300,745	319,000	316,758
	<u>300,745</u>	<u>319,000</u>	<u>316,758</u>

The carrying value of payables approximates their fair value.

**14 Revenue Received in Advance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	3,000	5,000	4,981
	<u>3,000</u>	<u>5,000</u>	<u>4,981</u>

**15 Provision for Cyclical Maintenance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	139,300	139,300	112,193
Increase to the Provision During the Year	15,189	39,599	49,857
Use of the Provision During the Year	(15,390)	(47,967)	(22,750)
Provision at the End of the Year	<u>139,099</u>	<u>130,932</u>	<u>139,300</u>
Cyclical Maintenance - Current	23,580	22,602	43,580
Cyclical Maintenance - Term	<u>115,519</u>	<u>108,330</u>	<u>95,720</u>
	<u>139,099</u>	<u>130,932</u>	<u>139,300</u>

**16 Finance Lease Liability**

The school has entered into a number of finance lease agreements for laptops, ipads and phone system.

Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	16,137	6,000	24,154
Later than One Year and no Later than Five Years	<u>17,155</u>	<u>14,000</u>	<u>2,666</u>
	<u>33,293</u>	<u>20,000</u>	<u>26,820</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 17 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:

					BOT Contribution/ (Write-off to R&M)	
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Breakout space Block 13	<i>in progress</i>	27,474	-	-	-	27,474
Drainage project	<i>completed</i>	(19,541)	19,541	-	-	-
Block 10 Carpets & Vinyl	<i>in progress</i>	111,033	10,022	115,682	-	5,373
MOE Roofing	<i>in progress</i>	(917)	265,406	264,489	-	-
MOE Drinking Fountain	<i>in progress</i>	10,022	543	9,970	-	595
MOE Blk 9 & 10 Lighting	<i>in progress</i>	15,871	3,009	18,880	-	-
MOE Sitewide	<i>completed</i>	-	-	-	-	-
Distribution board	<i>in progress</i>	39,327	590	39,000	-	917
Safety Glass	<i>in progress</i>	-	25,688	25,688	-	-
Rooms 5,6 and Dental Clinic	<i>in progress</i>	-	1,102	1,102	-	-
Totals		183,269	325,901	474,811	-	34,359

## Represented by:

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

14,656

19,703

34,359

					BOT Contribution/ (Write-off to R&M)	
	2017	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Breakout space Block 13	<i>in progress</i>	75,179	-	47,705	-	27,474
Drainage project	<i>in progress</i>	-	-	19,541	-	(19,541)
Block 10 Carpets & Vinyl	<i>in progress</i>	-	118,570	7,537	-	111,033
MOE Roofing	<i>in progress</i>	-	-	917	-	(917)
MOE Drinking Fountain	<i>in progress</i>	-	15,712	5,690	-	10,022
MOE Blk 9 & 10 Lighting	<i>in progress</i>	-	20,034	4,163	-	15,871
MOE Sitewide	<i>in progress</i>	-	-	-	-	-
Distribution board	<i>in progress</i>	-	40,347	1,020	-	39,327
Totals		75,179	194,663	86,573	-	183,269

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 18 Related Party Transactions

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

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

### 19 Remuneration

#### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,100	2,825
Full-time equivalent members	0.11	0.12
<i>Leadership Team</i>		
Remuneration	415,071	457,026
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	418,171	459,851
Total full-time equivalent personnel	4.11	4.12

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

#### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	160-170
Benefits and Other Emoluments	0-5	0-20
Termination Benefits	-	-

#### Other Employees

No other employee received total remuneration over \$100,000 (2017: Nil).

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

### 20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 21 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018.

(Contingent liabilities and assets as at 31 December 2017: nil)

#### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

### 22 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board had no operating lease commitments. (2017: \$4,005)

### 23 Managing Capital

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

### 24 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	345,853	368,810	408,779
Receivables	240,240	199,400	212,087
Investments - Term Deposits	350,000	164,000	163,896
Total Loans and Receivables	936,093	732,210	784,762
<b>Financial liabilities measured at amortised cost</b>			
Payables	300,745	319,000	316,758
Finance Leases	30,078	20,000	25,429
Total Financial Liabilities Measured at Amortised Cost	330,823	339,000	342,187

### 25 Events After Balance Date

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF FAIRBURN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Fairburn School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 2018, 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 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2018. 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 of Trustees 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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Reporting, Kiwisport Funding Report and the Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

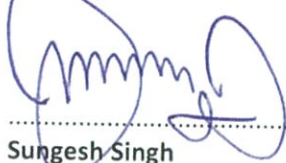
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

## Independence

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

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



Sungesh Singh  
UHY Haines Norton (Auckland) Limited  
On behalf of the Auditor-General  
Auckland, New Zealand

Fairburn School  
NOTES to the FINANCIAL STATEMENTS  
For the year ended 31 December 2018


Kiwi Sport 2018

In 2018, our Kiwisport funding was again applied to Education Outside the Classroom to support programmes for students across the school.

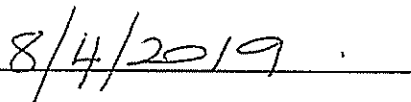
Money was targeted to providing access to programmes not already available to the school and its students including:

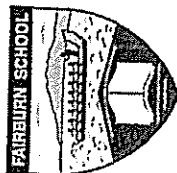
- Transport to enable participation for all students involved in interschool sport activities and other outside of school sporting events.
- Admission and transport to Panmure Lagoon pools for the year 5/6 syndicates.
- Purchased a crash pad for the high jump.

Signed: \_\_\_\_\_

  
P. Passfield, Principal

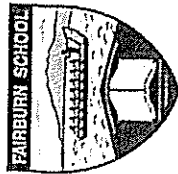
Date: \_\_\_\_\_





## Fairburn School Analysis of variance for the year ended 31 December 2018

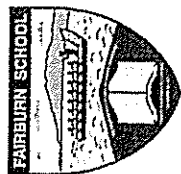
2018 Targets Writing	Outcomes: What happened?	Analysis and Evaluation
At least 50% of Year 1 students at or above early level one of the NZC	42% of year 1 students are achieving at or above early level one	Analysing our OTJ data confirms what our ongoing assessments continue to show that our year 1 and 2 students did not reach the appropriate benchmark in literacy. We continue to track this, and know that a lot of our students enter school with poor literacy capital and varied preschool experiences. We will continue to work on our transition to school processes, foundation learning programmes and working with whānau through our starting school meetings. Writing was our curriculum focus for 2018 which focused on a Back to Basics approach, to ensure that foundation skills were in place at all levels of the school through explicit and effective teaching practices.
At least 60% of Year 2 students at or above level one of the NZC	48% of year 2 students are achieving at or above level one	The curriculum team worked to ensure the consistency of writing learning progressions were unpacked and used across the school.
At least 65% of Year 3 students at or above early level two of the NZC	57% of year 3 students are achieving early level two or above	This year we introduced school wide writing assessment and moderation each term. Through targeted student monitoring and analysis of data and classroom practice teachers have had a more focused approach with to meet the needs of the students and utilising the writing components as outlined in the Fairburn School writing guidelines to address the needs.
At least 65% of Year 4 students at or above level two of the NZC	51% of year 4 students are achieving level two or above	Senior teachers provided support and guidance for their teams through observations, modelling, checking planning and practice analysis conversations to ensure consistency of programmes and effective practice in writing. Senior teachers and the writing team also supported teachers with their teaching inquiries which focused on an area of practice in writing
At least 65% of Year 5 students at or above early level three of the NZC	45% of year 5 students are achieving early level three or above	There has been a deliberate focus on motivation and engagement in writing across the school by ensuring students had the opportunity to publish their work. This resulted in classroom, library and parent displays. Children are feeling more successful, motivated and enthusiastic about writing. Some teachers are improving writing mileage through Sustained Silent Writing. Children are given more opportunities to write outside of writing sessions eg diary writing, special events like Matariki week.
At least 60% of Year 6 students at or above level three of the NZC	53% of year 6 students are achieving level three or above	For 2019 we will continue to look at consistency of practice in literacy and reinforcing the link between writing and reading. This will help address key areas that still pose a need for many of our students in particular at level 2 and 3 (language features, inferential writing, and maturity in writing through development of vocabulary).
Specific student cohort: To further increase the number of year 4 boys achieving at or above level 2 of the NZC	Baseline data showed that 3% (2) were working at level 2. Overall 33% (16) of the year 4 boys achieved at or above the expectation. Of this group 35 students made one sublevel shift. 15 students made 2 sublevel shifts and 4 students made no shift.	The team identified a need to continue to focus on spelling programmes looking at using the essential lists e.g. by the end of year 4 they should know 70% of the essential list. So students will be motivated to get their ideas down and write and not stumble over because of unknown words.
		To assist teachers with OTJ in writing the team will alternate writing assessments to test from nonfiction to fiction. Classroom teachers will continue to track students each term.



## Fairburn School Analysis of variance for the year ended 31 December 2018

2018 Targets Reading	Outcomes What happened?	Analysis and Evaluation
At least 60% of Year 1 students at or above chronological age	44% of year 1 students are achieving at or above chronological age	Our achievement data shows most groups within 15% of the end of year targets with the exception of year 1 and 2. This year we have focussed on writing as our school wide professional learning focus and this has strengthened teacher's pedagogy. students' knowledge and skills in literacy by reinforcing the reading and writing reciprocal link.
At least 60% of Year 2 students at or above chronological age	49% of year 2 students are achieving at or above chronological age	We have continued the focus on the importance of 'gifting language' through set school wide strategies.
At least 75% of year 3 students at or above chronological age	68% of year 3 students are achieving at or above chronological age	We continue to run the following literacy support programmes for students in school: Parent reading programme Reading Recovery STEPs Quick GO Tomatis listening therapy Reading together Rainbow reading ESOL groups Phonics Groups Oral Language groups
At least 75% of year 4 students at or above chronological age	61% of year 4 students are achieving at or above chronological age	Teachers have undergone a range of learning opportunities that specifically target literacy: 2018 PLC and student monitoring Sheena Cameron and Louise Dempsey resources Reading assessment workshops . All new teachers attended Yolanda Sorryl Phonics programme/ Utilised CRT to observe reading specialist teachers in our special programmes teams.
At least 75% of year 5 students at or above chronological age	60% of year 5 students are achieving at or above chronological age	
At least 75% of year 6 students at or above chronological age	69% of year 6 students are achieving at or above chronological age	2018 the professional learning focus will be reading, ensuring consistency of literacy practices and assessment across the school. There will also be a continued focus on foundation literacy and starting school partnerships with whanau.





## Fairburn School Analysis of variance for the year ended 31 December 2018

2018 Targets Mathematics	Outcomes/What happened?	Analysis and Evaluation
At least 70% of Year 1 students at or above early level one of the NZC	65% of year 1 students are achieving at or above early level one	Our achievement data tells us that all age groups were not achieving the target set and in particular the Year 3 level. In 2018, was a new way of thinking and therefore teaching, for many of our teachers?
At least 75% of Year 2 students at or above level one of the NZC	53% of year 2 students are achieving at or above level one	Our focus was to not only build student number knowledge but also to build their strand knowledge to ensure we were moving away from using the NUMPA Project as the main thrust of our maths framework to instead use the NZC as our core document.
At least 65% of Year 3 students at or above early level two of the NZC	48% of year 3 students are achieving early level two or above	To continue this, the maths team have been connecting the NZC with the LPE and building teachers' knowledge at each level of the strand components. Through deepening teacher knowledge, the teachers were learning to focus on strand aspects as well as number, when informing our OTJs.
At least 60% of Year 4 students at or above level two of the NZC	53% of year 4 students are achieving level two or above	Analysis of this new way assessing showed us that there were significant gaps in students' knowledge throughout the school and the strand components. This will have impacted on the end of year results and particularly at Year 3 where they are transitioning from Level 1 of the NZC to Early Level 2. It is important to keep in mind that our targets were set from the previous year and were predominantly based on number. While we did not 'hit' our target, we now understand it is important to teach the whole curriculum so that students will have a holistic understanding of mathematics. Therefore we will continue, to build and strengthen teacher's maths content knowledge across the NZC. We will continue to enhance the teaching strategies that were introduced in 2017 such as rich mathematical tasks.
At least 65% of Year 5 students at or above early level three of the NZC	55% of year 5 students are achieving early level three or above	We also want to strengthen our assessment processes to increase teachers understanding of what success looks like at each point of the continuum. We want to move the balance from a heavy reliance of summative assessment to ongoing formative assessments that informs the teaching and learning in particular, strand dimensions such as geometry, measurement and statistics.
At least 68% of Year 6 students at or above level three of the NZC	63% of year 6 students are achieving level three or above	Another important part of this journey, is our commitment to our students becoming more confident in their maths knowledge by helping them to make connections to real life and to problem solve (the application of maths). To consciously gift the mathematical language that students need to articulate their learning and next steps.
Specific Student Cohort: To further increase the percentage of year 3 students achieving at or above early level 2	In 2017 the year 2 group 62% achieved at or above expectation. 2018 CoY results showed that 48% of students achieved at or above the end of year expectation.	In 2019 the Maths Curriculum Team will explore what students need to be taught to transition from Level 1 of the NZC to Early Level 2 and how this can be addressed in teaching programmes.

Signed: Paula Passfield Date: 19 February 2019

Paula Passfield, Principal

Signed: Jasmine Kovach Date: 19 February 2019

Jasmine Kovach, Chairperson