

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FAIRBURN SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019, 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 2019; 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 02-12-20. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 are 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 are 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 are responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees are 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance and the Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

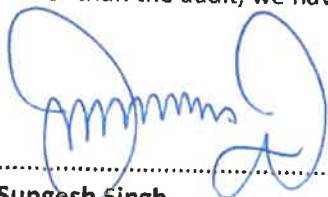
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



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

Fairburn School

Annual Report for the year ended 31 December 2019

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

Fairburn School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Paula Passfield	Principal	Entitlement	Principal	-
Natasha Pritchard	Staff representative	Elected	Assistant Principal	May 2022
Donna Wynd	Board Chair	Elected	Child Povert Action Group member	May 2022
Solomone Mahe	Parent member	Elected	Security supervisor	May 2022
Neru Leavasa	Parent member	Elected	Medical Doctor	May 2022
Adrienne Vickers	Parent member	Elected	College Facilitator Counsellor	May 2022
Molini Telua	Parent member	Elected	House administrator	May 2022

Fairburn School

Annual Report

For the year ended 31 December 2019

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Fairburn School
Statement of Responsibility
For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Donna Wynn
Full Name of Board Chairperson

Paula Passfield
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

23/11/2020
Date:

01.12.2020
Date:

Fairburn School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,246,864	4,423,779	5,262,444
Locally Raised Funds	3	124,982	108,000	133,562
Interest Income		19,668	16,000	28,895
		<u>5,391,514</u>	<u>4,547,779</u>	<u>5,424,901</u>
Expenses				
Locally Raised Funds	3	97,370	97,498	112,136
Learning Resources	4	3,616,223	2,816,680	3,359,076
Administration	5	249,868	252,188	224,395
Finance		3,159	2,000	2,351
Property	6	1,371,071	1,154,564	1,324,747
Depreciation	7	197,168	197,356	212,684
Loss on Disposal of Property, Plant and Equipment		12,219	-	3,191
		<u>5,547,078</u>	<u>4,520,286</u>	<u>5,238,580</u>
Net Surplus / (Deficit) for the year		(155,564)	27,493	186,321
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(155,564)</u>	<u>27,493</u>	<u>186,321</u>

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

Fairburn School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		1,758,644	1,758,644	1,572,323
Total comprehensive revenue and expense for the year		(155,564)	27,493	186,321
Equity at 31 December	23	1,603,080	1,786,137	1,758,644
Retained Earnings		1,603,080	1,786,137	1,758,644
Equity at 31 December		1,603,080	1,786,137	1,758,644

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.

Fairburn School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	67,772	368,646	345,853
Accounts Receivable	9	253,588	224,200	240,240
GST Receivable		21,558	20,000	20,537
Prepayments		9,210	7,000	6,747
Inventories	10	7,680	8,000	8,047
Investments	11	600,000	350,000	350,000
		<u>959,808</u>	<u>977,846</u>	<u>971,424</u>
Current Liabilities				
Accounts Payable	13	309,203	299,500	300,745
Revenue Received in Advance	14	1,053	3,000	3,000
Provision for Cyclical Maintenance	15	58,393	26,218	23,580
Finance Lease Liability - Current Portion	16	18,463	16,000	14,110
Funds Held for Capital Works Projects	17	54,922	30,000	34,359
		<u>442,034</u>	<u>374,718</u>	<u>375,794</u>
Working Capital Surplus/(Deficit)		517,774	603,128	595,630
Non-current Assets				
Property, Plant and Equipment	12	1,220,348	1,323,645	1,294,501
		<u>1,220,348</u>	<u>1,323,645</u>	<u>1,294,501</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	118,636	118,636	115,519
Finance Lease Liability	16	16,406	22,000	15,968
		<u>135,042</u>	<u>140,636</u>	<u>131,487</u>
Net Assets		<u>1,603,080</u>	<u>1,786,137</u>	<u>1,758,644</u>
Equity	23	<u>1,603,080</u>	<u>1,786,137</u>	<u>1,758,644</u>

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

Fairburn School Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,458,338	1,527,298	1,497,572
Locally Raised Funds		124,243	108,008	134,216
Goods and Services Tax (net)		(1,021)	537	(8,246)
Payments to Employees		(940,856)	(749,680)	(697,323)
Payments to Suppliers		(575,291)	(641,037)	(612,373)
Interest Paid		(3,159)	(2,000)	(2,351)
Interest Received		23,770	18,694	19,617
Net cash from Operating Activities		86,024	261,820	331,112
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(128,022)	(461,911)	(52,274)
Purchase of Investments		(250,000)	-	(186,104)
Net cash from Investing Activities		(378,022)	(461,911)	(238,378)
Cash flows from Financing Activities				
Finance Lease Payments		(6,646)	227,243	(6,750)
Funds Held for Capital Works Projects		20,563	(4,359)	(148,910)
Net cash from Financing Activities		13,917	222,884	(155,660)
Net increase/(decrease) in cash and cash equivalents		(278,081)	22,793	(62,926)
Cash and cash equivalents at the beginning of the year	8	345,853	345,853	408,779
Cash and cash equivalents at the end of the year	8	67,772	368,646	345,853

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

Fairburn School

Notes to the Financial Statements

For the year ended 31 December 2019

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 2019 to 31 December 2019 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".

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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 2019

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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 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.

Prior Year Policy

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 Section 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 2019

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:

Buildings - School	10-50 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 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 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from RTLB 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 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,247,053	1,312,779	1,288,776
Teachers' Salaries Grants	2,742,871	2,100,000	2,710,889
Use of Land and Buildings Grants	1,025,651	810,000	1,011,377
Resource Teachers Learning and Behaviour Grants	4,423	5,000	9,024
Other MoE Grants	211,227	196,000	242,378
Other Government Grants	15,639	-	-
	5,246,864	4,423,779	5,262,444

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	113	-	1,159
Activities	6,312	-	8,197
Trading	106,742	98,000	109,634
Other Revenue	11,815	10,000	14,572
	124,982	108,000	133,562
Expenses			
Activities	1,808	-	2,624
Trading	95,562	97,498	109,512
	97,370	97,498	112,136
	27,612	10,502	21,426

*Surplus/ (Deficit) for the year Locally Raised Funds***4 Learning Resources**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	115,912	134,150	95,103
Equipment Repairs	16,297	16,000	14,795
Information and Communication Technology	38,515	42,000	39,539
Extra-Curricular Activities	5,745	8,000	5,360
Library Resources	431	1,200	963
Employee Benefits - Salaries	3,423,153	2,590,330	3,185,629
Staff Development	16,170	25,000	17,687
	3,616,223	2,816,680	3,359,076

Fairburn School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,994	5,994	6,291
Board of Trustees Fees	3,250	4,000	3,100
Board of Trustees Expenses	5,467	7,092	1,395
Communication	6,692	6,700	7,757
Consumables	7,318	11,150	11,286
Legal Fees	-	-	2,054
Other	14,370	14,140	20,312
Employee Benefits - Salaries	183,803	177,812	148,084
Insurance	10,854	12,300	11,324
Service Providers, Contractors and Consultancy	12,120	13,000	12,792
	<u>249,868</u>	<u>252,188</u>	<u>224,395</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	23,623	27,700	24,596
Consultancy and Contract Services	86,296	75,000	77,688
Cyclical Maintenance Expense	37,930	17,802	15,189
Grounds	16,825	19,000	13,537
Heat, Light and Water	42,255	51,000	46,013
Repairs and Maintenance	43,621	62,000	45,583
Use of Land and Buildings	1,025,651	810,000	1,011,377
Security	12,170	12,000	14,090
Employee Benefits - Salaries	82,700	80,062	76,674
	<u>1,371,071</u>	<u>1,154,564</u>	<u>1,324,747</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	21,084	18,510	22,054
Furniture and Equipment	91,024	93,867	85,795
Information and Communication Technology	60,876	61,966	77,999
Leased Assets	18,942	17,668	20,515
Library Resources	5,242	5,345	6,321
	<u>197,168</u>	<u>197,356</u>	<u>212,684</u>

Fairburn School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	67,772	93,346	70,526
Bank Call Account	-	300	327
Short-term Bank Deposits	-	275,000	275,000
Cash and cash equivalents for Cash Flow Statement	<u>67,772</u>	<u>368,646</u>	<u>345,853</u>

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

Of the \$67,772 Cash and Cash Equivalents, \$54,922 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,200	1,208
Receivables from the Ministry of Education	19,703	15,000	19,703
Interest Receivable	6,592	8,000	10,694
Bank Staffing Underuse	31,955	15,000	23,816
Teacher Salaries Grant Receivable	195,338	185,000	184,819
	<u>253,588</u>	<u>224,200</u>	<u>240,240</u>
Receivables from Exchange Transactions	6,592	9,200	11,902
Receivables from Non-Exchange Transactions	246,996	215,000	228,338
	<u>253,588</u>	<u>224,200</u>	<u>240,240</u>

10 Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	7,680	8,000	8,047
	<u>7,680</u>	<u>8,000</u>	<u>8,047</u>

11 Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	600,000	350,000	350,000
Short-term Bank Deposits	600,000	350,000	350,000
Total Investments	<u>600,000</u>	<u>350,000</u>	<u>350,000</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	524,754	16,880	-	-	(21,084)	520,550
Furniture and Equipment	534,742	69,541	-	-	(91,024)	513,259
Information and Communication Technology	160,738	15,600	-	-	(60,876)	115,462
Leased Assets	30,022	23,303	-	-	(18,942)	34,383
Library Resources	44,245	9,910	(12,219)	-	(5,242)	36,694
Balance at 31 December 2019	1,294,501	135,234	(12,219)	-	(197,168)	1,220,348

The net carrying value of equipment held under a finance lease is \$34,383 (2018: \$30,022).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	804,613	(284,063)	520,550
Furniture and Equipment	1,370,596	(857,337)	513,259
Information and Communication Technology	678,105	(562,643)	115,462
Leased Assets	242,623	(208,240)	34,383
Library Resources	89,310	(52,616)	36,694
Balance at 31 December 2019	3,185,247	(1,964,899)	1,220,348

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

	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
Balance at 31 December 2018	1,420,553	89,821	(3,189)	-	(212,684)	1,294,501

The net carrying value of equipment held under a finance lease is \$30,022 (2017: \$19,144).

	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
Balance at 31 December 2018	3,080,307	(1,785,806)	1,294,501

Fairburn School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	67,960	76,000	59,860
Capital Accruals for PPE Items	-	-	16,090
Employee Entitlements - Salaries	194,360	185,000	186,366
Employee Entitlements - Leave Accrual	46,883	38,500	38,429
	<u>309,203</u>	<u>299,500</u>	<u>300,745</u>
Payables for Exchange Transactions	309,203	299,500	300,745
	<u>309,203</u>	<u>299,500</u>	<u>300,745</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	1,053	3,000	3,000
	<u>1,053</u>	<u>3,000</u>	<u>3,000</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	139,099	139,099	139,300
Increase/(decrease) to the Provision During the Year	37,930	17,802	15,189
Use of the Provision During the Year	-	(12,047)	(15,390)
Provision at the End of the Year	<u>177,029</u>	<u>144,854</u>	<u>139,099</u>
Cyclical Maintenance - Current	58,393	26,218	23,580
Cyclical Maintenance - Term	<u>118,636</u>	<u>118,636</u>	<u>115,519</u>
	<u>177,029</u>	<u>144,854</u>	<u>139,099</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):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	20,849	16,000	16,137
Later than One Year and no Later than Five Years	<u>17,391</u>	<u>22,000</u>	<u>17,155</u>
	<u>38,240</u>	<u>38,000</u>	<u>33,292</u>

Fairburn School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Breakout space Block 13	<i>in progress</i>	27,474	-	-	-	27,474
Block 10 Carpets & Vinyl	<i>in progress</i>	5,373	-	-	-	5,373
MOE Drinking Fountain	<i>in progress</i>	595	-	-	-	595
Distribution board	<i>in progress</i>	917	-	-	-	917
Airflow R15-22	<i>in progress</i>	-	45,867	25,304	-	20,563
Totals		34,359	45,867	25,304	-	54,922

Represented by:

Funds Held on Behalf of the Ministry of Education

54,922

54,922

					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

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.

Fairburn School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,250	3,100
Full-time equivalent members	0.12	0.11
<i>Leadership Team</i>		
Remuneration	440,408	415,071
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	443,658	418,171
Total full-time equivalent personnel	4.12	4.11

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2018: 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.

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	67,772	368,646	345,853
Receivables	253,588	224,200	240,240
Investments - Term Deposits	600,000	350,000	350,000
Total Financial assets measured at amortised cost	921,360	942,846	936,093
Financial liabilities measured at amortised cost			
Payables	309,203	299,500	300,745
Finance Leases	34,869	38,000	30,078
Total Financial Liabilities Measured at Amortised Cost	344,072	337,500	330,823

25 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

On 12th August 2020, New Zealand had a resurgence of COVID-19 and consequently the Auckland region went into lockdown until the 30th August 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

27 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.

Fairburn School
NOTES to the FINANCIAL STATEMENTS
For the year ended 31 December 2019

Kiwi Sport 2019

In 2019, 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 Mangere Moana a nui a kiwa pools for the year 5/6 syndicates.
- Funding for the Counties Manukau Sport coaching programme. A coach supported teachers each week for periods of time focusing on different areas of the PE programme.

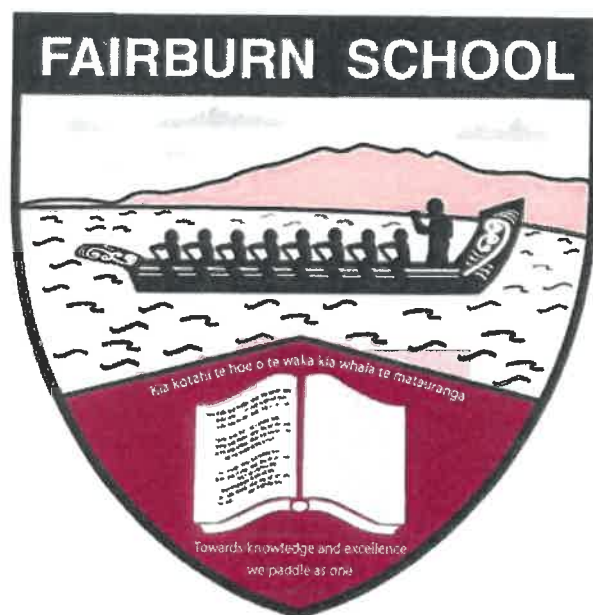
Signed:



P. Passfield, Principal

Date: 31st March 2020









Fairburn School Charter 2020



Kia kotahi te hoe o te waka kia whāia te mātauranga.

Towards knowledge and excellence, we paddle as one

Contents

-  Fairburn Strategic Direction 2020 -2022
-  Fairburn School Mission Statement and Values
-  Cultural Diversity and Maori Dimension
-  Analysis of Variance
-  2020 Targets
-  2020 Literacy Annual Plan
-  2020 Mathematics Annual Plan
-  Fairburn School Strategic Plan



Fairburn School Strategic Direction 2020 – 2022

Kia kotahi te hōe o te waka kia whāia te matauranga - Towards knowledge and excellence we paddle as one.

Teaching and Learning is a highly complex process built on a number of key areas. Students will be at the center of this strategy, their learning and achievement of the NZC.

Relationships and Values	Knowledge and Practice
<p>Fairburn School and community will build and maintain ethical, respectful and inclusive <i>relationships</i> between :</p> <ul style="list-style-type: none"> • Students • Students and teachers • Teacher/Teacher • Teachers and parents • Board and staff • School and wider community • Board and wider community 	<p>School staff and parents/whanau will use their <i>collective knowledge</i> to build a challenging, stimulating and inclusive learning environment for educators, parents/whanau and students that promotes learning and success for all based on the following principles :</p> <ul style="list-style-type: none"> • Everyone is a learner • Everyone is a teacher and a leader
<p>Fairburn School and community will work within the school <i>values</i> of:</p> <ul style="list-style-type: none"> • Respect - Whakaute • Consideration - Whakaarohanga • Kindness - Ngakau Mahaki • Honesty - Pononga • Responsibility - Kawenga 	<p>The <i>key competencies</i> will be the context of our learning and teaching</p> <ul style="list-style-type: none"> • Thinking ↔ Participating and contributing • Managing self ↔ Relating to others <p>Underpinned by developing and using</p> <ul style="list-style-type: none"> • language, symbols and text (literacy, numeracy, ICT)



Fairburn School

Values Statement

To create a friendly and challenging environment which encourages all children to take an increasing responsibility for their own learning and behaviour and to achieve this in partnership with their families.

Fairburn School Values

Respect (Whakaute) – Showing that you care about yourself and others through your actions, thoughts and words

Consideration (Whakaarohanga) – An awareness of others and their needs

Kindness (Ngakau Mahaki) – Willingness to help, show concern for and be friendly to others.

Honesty (Pononga) – To be honest, fair and truthful to ourselves and others. Knowing what is right and wrong even if no one is looking.

Responsibility (Kawenga) – A willingness to be accountable for your actions and making amends instead of excuses when things go wrong. Giving your best to any job.



Fairburn School will

- Be a Health Promoting School
- Be A positive, safe, learning environment
- Promote Environmentally Sustainable practices
- Implement an Inquiry Learning Model
- Prioritise literacy and numeracy
- Embrace and acknowledge our cultural and ethnic diversity
- Develop a school learning culture that produces digital citizens who can safely, confidently and competently interact in our digital world.

Community Consultation

- Getting to know each other term 1 community reach out
- Fairburn Whanau Meetings/ discussion groups – once per term
- Maori whanau hui
- Student-Led Conferences, reporting to parents regarding school goals and student achievement.
- Sharing Learning – Community Open days, Matariki Celebrations. Celebrating our learning days, Sports Days
- Year Book, End of year picnic. Also an opportunity to ask a set of questions regarding the school meeting the needs of the community.
- Board Consultation – Review of Strategic Plan term 4 2020

Charter Certified by the Board of Trustees

25th February 2020



FAIRBURN SCHOOL

Cultural Diversity and Maori Dimension

Acknowledging the unique position of Maori

Fairburn School acknowledges the bi-cultural nature of NZ society and the rights and responsibilities of Maori as Tangata Whenua and equal partners under the Te Tiriti o Waitangi.

Fairburn School will reflect its Maori Dimension by -

Incorporating te reo me ona tikanga into the school's curriculum

Fairburn School will have the thread of te reo me ona tikanga woven through its classroom programmes and the wider activity of the school including :

- Nga kupu hou (Phrases of the week learned by the teachers)
- Signage in classrooms and other working/teaching areas.
- Waiata included in weekly assembly's
- Protocols around community meetings and activities e.g hui whakatau, karakia where appropriate
- Maintain our Kapa Haka group for students keen to develop their involvement in and understanding of te reo me ona tikanga
- Integrating te reo me ona tikanga into inquiry units and programmes
- Te Reo Maori extension class as a weekly opportunity for students to continue the maintenance of their reo
- Te Reo instruction timetabled and/or woven through the daily classroom programmes
- Matauranga Maori Professional learning opportunities planned for staff Maori whanau hui

Providing Instruction in Te Reo Maori:

- Permanent part-time teaching role for students whose whanau elect to have them in the Te Reo enrichment.
 - Support whanau engagement and Te Reo provision throughout the school
- Whanau who require more than this need to approach the board with their request in writing and it will be submitted with the principals report at the next meeting. The board will consider options available, resources and access to teaching personnel with the required skills.

New Zealand's Cultural Diversity

Our school has a unique sense of cultural diversity. There are over 20 different ethnic groups represented on either the staff or within the student community. Fairburn School acknowledges this diversity in a range of ways including:

- Tataiako will be the base document for staff around meeting the Standards for the teaching profession as part of the staff development and performance management processes. Tataiako – cultural competencies of teachers of Maori learners. Tapasa – Cultural competencies framework for teachers or Pacific learners.
- Regular ethnic community group meetings with interpreters when appropriate
- Ka Hikitia and Tataiako will provide the context for working with and consulting the community. These documents will guide our engagement (collectively and as individual ethnic groups) around school goals both for curriculum and the wider school activities
- Including different cultural perspectives in the classroom programmes
- Giving consideration to the varying cultural perspectives in planning extra-curricular activities
- Culture Groups as an on-going "work in progress" for all students



Our Targets for 2019 were set taking account of the progress made within each cohort in 2018.

Notwithstanding this, again, some cohorts didn't remain stable enough for the 2019 results to be strong predictions for progress. In relation to the cohort of students for whom we set the targets at the beginning of 2019 and the cohort we reported on at the end, the following information is pertinent -

Across the year, approximately 32% of the students attending Fairburn School were identified as meeting the criteria for ESOL funding and support programmes that assist in the development of their fluency in English.

(Whilst the number of ESOL students is similar, the students are not all the same as some come on to the list and others drop off.)

297 students either arrived or left our school during the year. This level of "change" requires a significant school-wide/system response and careful resource allocation to enable staff to meet the needs of such a "dynamic" and ever-changing student body.

This data highlights the complexity of teaching and learning at Fairburn School.

Number of students reported on in 2019	627
Enrolments for 2019	170
Students leaving Fairburn School in 2019	127
New Entrant component in 2019	101
Students on the 2019 ESOL funding list	205 95 migrants 110 NZ born 0 refugees
2019 Average attendance rate across the school	88 %

Fairburn School Analysis of variance for the year ended 31 December 2019

2019 Targets Reading

The target group will increase their chronological reading age by more than 12 months in a year.

Outcomes What happened?

Students (71)	Dec Results
18	6 month shift
7	1 year increase
37	1.5 year increase
2	Level drop
7	Remained the same

52% of the target group increased their reading age by more than 12 months in a year

Analysis and Evaluation

A key focus this year was to deliver a back to basics approach in reading using NZ based research; to develop teacher knowledge of the components of a reading programme. This started with unpacking the '5 Big Ideas' model, and how this informs practice which has been the basis of all learning.

The 'Reading Rockets' resource for planning and school wide consistency was introduced. Research shows that to become good readers, students need to increase reading mileage, and delving into quality independent activities has made teachers aware of ways to do this. By sharing a model of a reading plan, teachers started to implement all reading components in their teaching of reading.

The senior teachers (STs) and the reading team played a key role to support teachers. STs observed reading programmes and gathered baseline data to support PD and to ensure consistency of practice. Meetings were set up to discuss target students and how they were developing the area of need. Target students' data and next steps were discussed at each PLC meeting making sure that the target students were 'on track' to get to 'at' by the end of the year. Giving teachers time to discuss the data and where to next, as well as celebrate achievement was part of the PLC work.

By exploring all forms of literacy assessment used across the school allowed teachers to gain an insight into the purpose and to inform teaching practice. A running record workshop improved participants' ability to record a running record accurately and to use the information to inform students' next steps. The retell and comprehension components of the running record were moderated at PLCs to give a common understanding. In terms, opportunities to moderate target student data and next learning steps linked to the Reading Rockets resource ensured target students were moving towards 'at expectation'.

ST observation of teacher reading practice using the observation sheet created and noting the parts of the reading programme to develop further. From this, an expectation that teachers observed best practice reading programmes in their CRT time. ST also checked planning to ensure that Reading Rockets and all components of the 'Back to Basics' reading programme were evident in the teaching of reading. They also monitored target student's next learning steps as well as looked at class reading groups to ensure all students were engaged in meaningful reading. During mid-year discussions with their team to establish the focus for the 2nd inquiry cycle and focus on assessment and how it informs reading practice.

As a result of the school wide PD the Fairburn School Reading expectations in the Curriculum and Assessment folder have been updated and will be consolidated in 2020.

Fairburn School Analysis of variance for the year ended 31 December 2019

2019 Targets
Mathematics

Outcomes What happened?

Analysis and Evaluation

The year 2 target group will make a shift of at least 2 NUMPA stages by the end of the year.

This group was selected based on Feb NUMPA results. It showed that 78% of the group were just below the end of year expectation for year 2.

Students (78)	Dec Results
37	2 stage increase
33	1 stage increase
5	Remained the same
3	Stage drop

47% of the group achieved a 2 NUMPA stage shift in a year.

One of the key objectives over the last couple of years has been to support student's learning maths by ensuring that clear planning assessment guidelines were in place for staff to refer to and use the learning progression framework, planning and assessment guidelines. In term 1 a maths survey was designed to ascertain teachers understanding about maths planning and assessment at Fairburn School. The results were varied and allowed the team to tailor support for teachers. One key finding was that a third of the staff had trained in the Numeracy Development project and the rest had not, these prompted decisions about support for these teachers and any other teachers new to Fairburn in the future. Decisions were made about ensuring all teachers had key resources within the Fairburn learning progression framework. The key NZ based resources included Numeracy project book 5, Caxton NZCM and Figure it out. The maths team targeted support for all teachers through area meetings/ modelling sessions/ team teaching / observations. This has improved teachers' own knowledge about how maths is taught and assessed at Fairburn.

Our achievement data showed that over time our year 3 achievement levels in maths would 'dip', so this led to an analysis of why? A key area was transitioning students from counting on to part-whole thinking, ensuring students were solid at level one before moving on. Therefore, we needed to back-map and focus on the year 2 maths programmes.

The year 2 target group focus was to ensure that the teachers understood what a level one (Stage 4) learner needed, and how and when to transition a child from counting on to part-whole. It was also identified that place value knowledge was a key area that needed to be addressed. DP junior and maths leads designed area meetings, student monitoring conversations, 1-1 modelling to work on the identified goals with the year 2 teachers. This has resulted in some positive shifts.

Numicon is a resource that our junior teachers will be exploring in 2020 to enhance students number knowledge. These resources will be supplementary to their maths programmes. Numicon is aligned to the NZC and the Mathematics Learning Progressions Framework. It aims to provide an experience of numbers through a structured set of activities. It develops part-whole thinking, by using concrete materials to enhance visual learning, thinking and reasoning.

Analysing the information of the target group was the at risk/ Cause for concern after 1 year at school didn't have the basic counting knowledge so the DP juniors designed an intervention programme for groups of children to work through in a small group situation. This programme also showed some positive results.

Fairburn School Analysis of variance for the year ended 31 December 2019

2019 Targets: Writing

The year 5 target group will make a 2 sublevel shift in writing by the end of the year

Outcomes What happened?

No. students	Term 4 results
24	One sublevel shift
21	2 or more sublevel shift
2	Sublevel drop
6	Remained the same

40% of the target group made a 2 or more sublevel shift in a year.

Analysis and Evaluation

Generally, the back to basics approach has been maintained across the school and planning templates have been used. Through our regular staff meetings teachers have become more adept at using the information gathered from term writing samples, to inform term overviews, which are now detailing more specific learning goals. There has been an improvement in surface features particularly in the spelling of basic words, as a result of an emphasis on children learning the essential lists.

There has been work towards making assessment manageable that informs teaching practice throughout the school. The format for assessment is now established as a 'normal' process and teachers enjoy seeing the progression their children are making through the levels. In general children across the school have access to these samples and can talk about their next steps using child speak. At moderation meetings, there has also been a minor focus on developing teacher practice and using the Writing Book for establishing common strategies and language across the school, in areas such as planning and teaching different purposes for writing.

The reciprocal nature of reading and writing has been part of the work done in the reading PLCs which has been very useful and is work in progress and generally teachers are trying to link the two when planning and can see the benefits.

We hope to build on our results from 2019 by making more explicit links between reading and writing to continue strengthening students' knowledge and skills in literacy.

Also we will be able to build on our results through our school wide PLD focus on Assessment for learning.

2020 End of Year Targets

2020 Literacy Targets

2020 Maths Target

The target group will increase their chronological reading age by more than 12 months in a year

BASELINE DATA:

The literacy target group is created from 80 year 2-6 students (base group) who were just below expectation for their year level from term 4 running records.

The target group will make a 2 sublevel shift in writing by the end of the year.

BASELINE DATA:

This information was taken from the base groups Term 4 2019 writing sample.

The target group will make a positive shift in oral all categories of the oral language progressions by the end of the year

BASE LINE DATA:

This information was taken from the base groups Oral Language progression assessments from February 2020.

The year 4 group will make a shift of 2 NUMPA stages by the end of the year.

BASELINE DATA:

This is based on end of year expectations. This group will be formed on the Term 4 2019 GLoss, Add Sub results.

NZC	NUMPA Stage	Number of students (89)	
Level 1	Stage 1		
	Stage 2	3	At Risk
	Stage 3	4	
	Stage 4	43	
Level 2	Stage e5	22	Cause for concern
	Stage 5	8	AT
	Stage e6	4	
Level 3	Stage 6		

2020 Fairburn School Expectations based on 2019 Results

2020 Expectations for Reading	2020 Expectations for Writing	2020 Expectations for Maths
At least 60% of Year 1 students at or above chronological age	At least 60% of Year 1 students at or above early level one of the NZC	At least 70% of Year 1 students at or above early level one of the NZC
At least 60% of Year 2 students at or above chronological age	At least 60% of Year 2 students at or above level one of the NZC	At least 70% of Year 2 students at or above level one of the NZC
At least 65% of year 3 students at or above chronological age	At least 65% of Year 3 students at or above early level two of the NZC	At least 70% of Year 3 students at or above early level two of the NZC
At least 65% of year 4 students at or above chronological age	At least 60% of Year 4 students at or above level two of the NZC	At least 60% of Year 4 students at or above level two of the NZC
At least 65% of year 5 students at or above chronological age	At least 60% of Year 5 students at or above early level three of the NZC	At least 65% of Year 5 students at or above early level three of the NZC
At least 60% of year 6 students at or above chronological age	At least 60% of Year 6 students at or above level three of the NZC	At least 65% of Year 6 students at or above level three of the NZC

Signed: 
 Date: February 2020
 Paula Passfield, Principal

Signed: 
 Date: February 2020
 Donna Wynd, Chairperson

Fairburn School Strategic Plan 2020 - 2022

	2020	2021	2022
NAG 1 : Curriculum and Student Achievement	PLC Focus 2020: Assessment for learning through literacy Core Area (literacy or numeracy) depending on identified needs Implement Digital technology curriculum Implementing E learning framework	PLC Focus 2021: Assessment for learning Core Area (literacy or numeracy) depending on identified needs Preparation for Maori History Implementing Digital Tech	PLC Focus 2022: Core Area (literacy or numeracy) depending on identified needs Introduction of Maori History
	Continue engagement of Maori and Pasifika whanau Tapasa Framework Connect with new whanau Key focus: Literacy or Mathematics Digital learning Inquiry learning Principal PD – Springboard Trust Programme Minor focus: (Tataiako / Tapasa) Reporting to parents Student Wellbeing	Continue engagement of Maori and Pasifika whanau Connect with new whanau Key focus: Literacy or Mathematics Health and PE EDTC ERO visit Principal PD – Springboard Trust Programme Minor focus: Performance Management Student Wellbeing The Arts	Continue engagement of Maori and Pasifika whanau Connect with new whanau Key focus: Literacy or Mathematics The Arts Digital Learning Principal PD – Springboard Trust Programme Minor focus: Student Wellbeing Health and PE
	Develop an action review timeline for 2020	Develop an action review timeline for 2021	Develop an action review timeline for 2022
NAG 2 : Documentation and self review			

NAG 3 : Personnel	2020	Provide PLD for staff in relation to current focus	2021	Provide PLD for staff in relation to current focus	2022	Provide PLD for staff in relation to current focus
		Operational policy review as per BOT delivery plan		Operational policy review as per BOT delivery plan		Operational policy review as per BOT delivery plan
NAG 4 Property and finance		Maintain a/ renew leased devices		Maintain a/ renew leased devices		Maintain a/ renew leased devices
		Environment – gardens, hard surfaces		Scoping out 5 YA 2022		
NAG 5 : Health and Safety		Follow IDypp		Follow IDypp		Follow IDypp
		Continue to monitor roll		Continue to monitor roll		Continue to monitor roll
		Monitor attendance to ensure students are optimising learning opportunities		Monitor attendance to ensure students are optimising learning opportunities		Monitor attendance to ensure students are optimising learning opportunities
		Digital citizenship		KDS		Digital citizenship
		Wellbeing programme		Digital citizenship		Wellbeing programme
		SWIS and Starship community services ADHB				
NAG 6 : Legislation		Positive learning – UBRS follow up				
		New legislation requirements will be addressed and that where necessary new guidelines will be developed and implemented. Procedural and Administrative Guidelines associated with "Legislation" will be regularly reviewed (refer to BOT Policy and associated procedure review cycle)				
NAG 7:		Transitional Strategic plan for 2020 Charter for 2021		Strategic Plan Annual implementation plan 2021		Strategic Plan Annual implementation plan 2022
NAG 8 :		Submit Statement of variance		Submit Statement of variance		Submit Statement of variance

Fairburn School: Literacy Plan 2020

Kia kaitiaki te hua o te waka kia whaka te matakauranga. Towards knowledge and excellence, we paddle as one.



Key objective: To promote a school culture where oral language, reading and writing is valued, celebrated and prioritised by the whole school community

Goals and what they look like	Actions	Who and When
<p>1. To ensure consistent programmes and pedagogy supports the teaching and learning of reading and writing throughout the school</p> <p><i>The "Back to Basics" approach to the teaching of reading and writing through professional development in 2018 (writing) and 2019 (reading) is the basis of what 'best practice' reading and writing teaching looks like across the school</i></p>	<p>▲ All teachers are expected to develop their reading and writing programmes using the school wide expectations as outlined in the 2018 and 2019 PLC work, school assessment schedule and curriculum folder</p> <p>▲ Reading and writing is taught daily</p> <p>▲ Reading mileage - SSR and 'reading to' will happen daily</p> <p>▲ Teachers across the school will use the planning resource 'Reading Rockets' and Fairburn's writing learning progressions to develop a common 'Language of Learning' across the school and to inform teaching strategies and DATs</p> <p>▲ Students will use the Reading Rockets resource for reading and the 'Child Speak Learning Progressions' for writing, to help them set goals and monitor their own progress</p> <p>▲ New teachers will be guided and supported to meet school expectations</p>	<p>Senior teachers, Tutor teachers and the 2020 literacy team</p> <p>2020 PLD Assessment for Learning through a literacy lens</p> <p>As developed across the year</p>
<p>2. To continue to develop and embed teacher assessment knowledge and practice, using the Fairburn School literacy assessments.</p> <p><i>Assessment practices will be consistent throughout the school and will inform the planning and teaching of reading and writing</i></p>	<p>▲ Ongoing formative assessment for accurate reading and writing group placement</p> <p>▲ Running Records accurately recorded</p> <p>▲ Moderation of Running Record comprehension answers</p> <p>▲ It is expected that writing books are monitored daily using the methods developed in 2018</p> <p>▲ ST observations and literacy target student progress recorded for a 'clear line of sight'</p> <p>▲ OTJ moderation - the keys to making best fit judgments in writing</p> <p>▲ Target students - names, needs and results across the year</p>	<p>Reading and writing team leads</p> <p>Senior teachers</p> <p>SMT</p> <p>Ongoing</p>
<p>3. To support the reciprocal nature of reading and writing development through an oral language lens. Promoting literacy engagement across the school with partnerships between home, school and the wider community to support learning</p> <p><i>Promote the library as a hub, resource that is central to developing a 'love' of reading and writing</i></p>	<p>▲ Through explicitly planned language experience opportunities, develop/increase students' oral language and make rich connections that will generate excitement about learning and provide a sense of purpose to reading and writing.</p> <p>▲ Build positive relationships with whanau by sharing and celebrating students' published writing twice a term and promote reading through the 'Read It Together' programme and invites to library celebrations throughout the year</p> <p>▲ To continue to develop the library as the 'hub' of literacy, providing opportunities for oral language, reading and writing development</p>	<p>Literacy team leads</p> <p>Teachers</p>

Fairburn School: Mathematics Plan 2020

Kia taitahi te hua o te waka kia whaka te matauranga. Towards knowledge and excellence, we paddle as one.

Key objective(s):

To strengthen teachers understanding of maths knowledge (Planning, assessment and delivery) to support students' learning.

Goal and what it looks like	Actions	Who and When
Goal 1 To ensure teachers are implementing the Fairburn planning and assessment guidelines. <i>Teachers will have a clear understanding of what maths programmes and assessment in maths looks like at FS</i>	<ul style="list-style-type: none"> Teachers will use the 'Green folder' (based on NZC, NUMPA and LPF) as a reference for planning and assessment All classrooms will be equipped with appropriate resources to support programmes (Caxton stocktake, Stock take on existing resources, Numicon) Maths team will be available to model or coach teachers that may need support. Revisit expectations of maths assessment protocols and judgements and hold moderation meetings during the year. Junior teachers will be learning about the Numicon maths resource to support programmes. 	Maths lead teachers
GOAL 2 - YEAR 4 FOCUS GROUP Increase teachers knowledge and understanding of the importance of moving students from counting on (stage 4) to part-whole thinking (Early Stage 5) <i>The end of year data will show some shift towards more year 4 students achieving at expected level (level two - stage 5)</i>	<ul style="list-style-type: none"> Analyse data and identify gaps to address the needs of the year 4 students, this group will be tracked over the year. A maths intervention programme will be designed and used with withdrawal groups of year 4 students from the cause for concern / at risk category. Workshops and in class support for year 4 teachers to focus on transitioning between counting on and part whole thinking. 	Maths Lead teachers Classroom teachers of Year 3/4 classes (Term 1,2,3,4)
Goal 3 Community / Whanau Involvement To involve parents and whanau in supporting their child's maths learning at home. <i>Parents will have a clear picture of what maths looks like at FS and how they can support their child at home</i>	<ul style="list-style-type: none"> Maths component in New Entrant workshops Include some ideas/suggestions on how parents can support the learning at home. Examples of real world maths problems they will face and how they can support their child to work it out. Term 3 - Parents workshop - How to help your child at home 	Maths lead teachers Parents and whanau

