

FAIRFIELD SCHOOL (LEVIN)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



Principal:	Alasdair Maclean
School Address:	89 MacArthur Street, Levin
School Postal Address:	89 MacArthur Street, Levin
School Phone:	(06) 368 5513
School Email:	office@fairfieldlevin.school.nz
Ministry Number:	2838
Accountant / Service Provider:	Accounting For Schools Limited

FAIRFIELD SCHOOL (LEVIN)

Financial Statements - For the year ended 31 December 2022

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 20	Notes to the Financial Statements

Other Information

21	Members of the Board
22	Kiwisport Statement
	Statement of Compliance with Employment Policy
	Analysis of Variance
	Independent Auditor's Report

FAIRFIELD SCHOOL (LEVIN)

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Deborah Ann Wright -

Full Name of Presiding Member

Alasdair Maclean

Full Name of Principal

D Wright -

Signature of Presiding Member

Am

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

FAIRFIELD SCHOOL (LEVIN)

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,759,075	3,629,482	3,594,397
Locally Raised Funds	3	72,784	78,351	49,857
Interest Earned		1,521	2,000	1,112
		<u>3,833,380</u>	<u>3,709,833</u>	<u>3,645,366</u>
Expenses				
Locally Raised Funds	3	13,282	-	54,168
Learning Resources	4	3,029,447	2,982,057	3,027,726
Administration	5	237,536	215,585	199,063
Finance Costs		3,570	4,000	1,270
Property	6	633,206	549,000	541,117
		<u>3,917,041</u>	<u>3,750,642</u>	<u>3,823,344</u>
Net Surplus / (Deficit) for Year		(83,661)	(40,809)	(177,978)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(83,661)</u>	<u>(40,809)</u>	<u>(177,978)</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.

FAIRFIELD SCHOOL (LEVIN)

Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	744,121	744,121	922,099
Total comprehensive revenue and expense for the year	(83,661)	(40,809)	(177,978)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	21,375	-	-
Equity at 31 December	681,835	703,312	744,121
Accumulated Comprehensive Revenue and Expense	681,835	703,312	744,121
Equity at 31 December	681,835	703,312	744,121

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.

FAIRFIELD SCHOOL (LEVIN)

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	782,177	424,597	317,123
Accounts Receivable	8	201,680	185,000	182,727
GST Receivable		-	-	8,956
Funds receivable for Capital Works Projects	16	-	-	1,750
Inventories	9	489	300	760
Investments	10	18,929	20,000	164,990
Prepayments		3,803	3,800	4,342
		1,007,078	633,697	680,648
Current Liabilities				
GST Payable		19,979	10,000	-
Accounts Payable	12	275,173	210,000	288,516
Finance Lease Liability	15	13,700	6,000	10,979
Funds held for Capital Works Projects	16	331,778	-	17,073
Provision for Cyclical Maintenance	14	106,667	106,667	105,000
Revenue Received in Advance	13	4,808	5,500	5,985
		752,105	338,167	427,553
Working Capital Surplus/(Deficit)		254,973	295,530	253,095
Non-current Assets				
Property, Plant and Equipment	11	470,140	439,949	529,024
		470,140	439,949	529,024
Non-current Liabilities				
Finance Lease Liability	15	14,111	3,000	12,998
Provision for Cyclical Maintenance	14	29,167	29,167	25,000
		43,278	32,167	37,998
Net Assets		681,835	703,312	744,121
Equity		681,835	703,312	744,121

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

FAIRFIELD SCHOOL (LEVIN)
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		950,344	906,940	1,039,549
Locally Raised Funds		76,512	79,508	68,757
Goods and Services Tax (net)		28,939	18,957	6,594
Payments to Employees		(634,077)	(539,094)	(639,268)
Payments to Suppliers		(347,577)	(560,898)	(355,305)
Interest Paid		(3,570)	(4,000)	(1,270)
Interest Received		1,817	2,296	1,234
Net cash from / (to) the Operating Activities		72,388	(96,291)	120,291
Cash flows from Investing Activities				
Purchase of Property, Plant and Equipment		(75,900)	89,075	(204,374)
Proceeds from sale/(Purchase) of Investments		146,061	144,990	(829)
Net cash from / (to) the Investing Activities		70,161	234,065	(205,203)
Cash flows from Financing Activities				
Furniture and Equipment Grant		21,375	-	-
Finance Lease Payments		(15,325)	(14,977)	(15,301)
Funds on Behalf of Third Parties		316,455	(15,323)	(1,750)
Net cash from/ (to) the Financing Activities		322,505	(30,300)	(17,051)
Net increase/(decrease) in cash and cash equivalents		465,054	107,474	(101,963)
Cash and cash equivalents at the beginning of the year	7	317,123	317,123	419,086
Cash and cash equivalents at the end of the year	7	782,177	424,597	317,123

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

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

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Fairfield School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprise of 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.

i) Investments

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

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	10 - 50 years
Furniture and equipment	5 years
Information and communication technology	3 years
Textbooks	3 years
Library resources	12.5% Diminishing value
Leased assets held under a Finance Lease	3 years

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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

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

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

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

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

n) Funds held for Capital Works

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

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

o) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned grants, should the School be unable to provide the services to which they relate.

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,039,701	993,778	978,907
Other government grants	5,066	-	57,103
Teachers' salaries grants	2,255,435	2,250,000	2,172,679
Use of Land and Buildings grants	458,873	385,704	385,708
	3,759,075	3,629,482	3,594,397

The school has opted in to the donations scheme for this year. Total amount received was \$70,800 (2021: \$71,550).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Fees for Extra Curricular Activities	10,294	36,450	8,920
Donations & Bequests	57,614	41,901	21,388
Fundraising & Community Grants	1,784	-	13,452
Other revenue	2,953	-	4,522
Trading	139	-	1,575
	72,784	78,351	49,857
Expenses			
Extra Curricular Activities Costs	9,842	-	51,769
Other Locally Raised Funds Expenditure	2,848	-	-
Trading	592	-	2,399
	13,282	-	54,168
<i>Surplus/(Deficit) for the year Locally raised funds</i>	59,502	78,351	(4,311)

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	138,054	167,664	106,400
Depreciation	153,943	130,000	173,370
Employee benefits - salaries	2,708,249	2,602,393	2,715,022
Information and communication technology	8,201	12,000	254
Library resources	1,521	1,000	819
Staff development	19,479	69,000	31,861
	3,029,447	2,982,057	3,027,726

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,938	5,458	4,151
Board of Trustees Expenses	9,616	9,000	12,000
Board of Trustees Fees	4,180	5,000	3,130
Communication	906	1,450	1,101
Consumables	4,351	20,100	9,088
Employee Benefits - Salaries	143,086	111,357	107,033
Insurance	4,383	4,300	4,383
Photocopier Expenses	8,564	-	10,695
Other	43,904	55,720	33,502
Service Providers, Contractors and Consultancy	14,608	3,200	13,980
	237,536	215,585	199,063

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	35,075	16,500	17,876
Cyclical Maintenance Provision	5,834	-	19,165
Employee Benefits - Salaries	83,082	75,992	84,731
Grounds	16,234	5,100	3,489
Heat, Light and Water	11,096	10,000	10,552
Rates	975	2,200	901
Repairs and Maintenance	20,458	51,000	17,501
Security	1,579	2,500	1,194
Use of Land and Buildings	458,873	385,708	385,708
	633,206	549,000	541,117

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	67,919	55,000	41,354
Bank Call Account	714,258	369,597	275,769
Net cash and cash equivalents for Statement of Cash Flows	782,177	424,597	317,123

Of the \$782,177 Cash and Cash Equivalents, \$331,778 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,741	5,000	6,646
Receivables from the Ministry of Education	7,585	-	9,143
Interest Receivable	-	-	296
Teacher Salaries Grant Receivable	192,354	180,000	166,642
	201,680	185,000	182,727
Receivables from Exchange Transactions	1,741	5,000	6,942
Receivables from Non-Exchange Transactions	199,939	180,000	175,785
	201,680	185,000	182,727

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	489	300	760
	489	300	760

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	18,929	20,000	164,990
Total Investments	18,929	20,000	164,990

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings - School	294,920	20,183	-	-	(23,716)	291,387
Furniture and Equipment	38,893	50,336	-	-	(23,268)	65,961
Information Technology	152,369	2,707	-	-	(86,636)	68,440
Leased Assets	23,665	19,159	-	-	(17,786)	25,038
Library Resources	19,177	2,673	-	-	(2,536)	19,314
Balance at 31 December 2022	529,024	95,058	-	-	(153,942)	470,140

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings - School	765,832	(474,445)	291,387	745,649	(450,729)	294,920
Furniture and Equipment	396,850	(330,889)	65,961	346,514	(307,621)	38,893
Information Technology	725,400	(656,960)	68,440	722,693	(570,324)	152,369
Leased Assets	106,983	(81,945)	25,038	87,824	(64,159)	23,665
Library Resources	91,188	(71,874)	19,314	88,515	(69,338)	19,177
Textbooks	98,754	(98,754)	-	98,754	(98,754)	-
Balance at 31 December	2,185,007	(1,714,867)	470,140	2,089,949	(1,560,925)	529,024

The net carrying value of equipment held under a finance lease is \$11,733 (2021: \$23,665).

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	27,674	20,000	15,795
Accruals	4,888	4,000	4,746
Banking staffing overuse	17,760	-	95,981
Employee Entitlements - salaries	213,969	180,000	166,642
Employee Entitlements - leave accrual	10,882	6,000	5,352
	275,173	210,000	288,516
Payables for Exchange Transactions	275,173	210,000	288,516
	275,173	210,000	288,516

The carrying value of payables approximates their fair value.

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	4,808	5,500	5,985
	4,808	5,500	5,985

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	130,000	130,000	110,834
Increase to the Provision During the Year	17,500	-	19,166
Other Adjustments	(11,666)	(8,166)	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	135,834	121,834	130,000
Cyclical Maintenance - Current	106,667	106,667	105,000
Cyclical Maintenance - Non Current	29,167	29,167	25,000
	135,834	135,834	130,000

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and photocopiers. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	15,135	6,000	11,830
Later than One Year and no Later than Five Years	14,198	3,000	13,457
Future Finance Charges	(1,522)	-	(1,310)
	27,811	9,000	23,977
Represented by			
Finance lease liability - Current	13,700	6,000	10,979
Finance lease liability - Non Current	14,111	3,000	12,998
	27,811	9,000	23,977

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

16. 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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution	Closing Balances \$
Refurbish/Extend Staff Room	223513	(1,750)	335,412	(16,255)	-	317,407
Roofing & Spouting	219508	17,073	-	(2,702)	-	14,371
Outdoor Safety Ramp	229774	-	12,221	(12,221)	-	-
Totals		15,323	347,633	(31,178)	-	331,778

Represented by:

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

331,778
-

331,778

2021	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution	Closing Balances \$
Refurbish/Extend Staff Room	223513	-	-	(1,750)	-	(1,750)
Roofing & Spouting	219508	17,073	-	-	-	17,073
Totals		17,073	-	(1,750)	-	15,323

Represented by:

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

17,073
(1,750)

15,323

17. Related Party Transactions

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

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

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,180	3,130
<i>Leadership Team</i>		
Remuneration	359,678	355,617
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	363,858	358,747

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

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4	3
110 - 120	1	1
	5	4

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

20. Contingencies

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

Teacher Aide & Support Staff Settlement Wash Up

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contractual agreements for capital works:

(i) \$388,721 contract to refurbish and extend the staff room. This project is fully funded by the Ministry and \$335,412 has been received and \$18,005 has been spent on the project to balance date. This project has been approved by the Ministry; and

(ii) \$402,904 contract to repair roofing and spouting. This project is fully funded by the Ministry and \$30,000 has been received of which \$15,629 has been spent on the project to balance date. This project has been approved by the Ministry. (Capital commitments at 31 December 2021: \$614,004)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: Nil)

FAIRFIELD SCHOOL (LEVIN)

Notes to the Financial Statements

For the year ended 31 December 2022

22. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Financial assets measured at amortised cost			
	\$	\$	\$
Cash and Cash Equivalents	782,177	424,597	317,123
Receivables	201,680	185,000	182,727
Investments - Term Deposits	18,929	20,000	164,990
Total Financial Assets Measured at Amortised Cost	1,002,786	629,597	664,840
Financial liabilities measured at amortised cost			
Payables	275,173	210,000	288,516
Finance Leases	27,811	109,667	23,977
Total Financial Liabilities Measured at Amortised Cost	302,984	319,667	312,493

23. Events After Balance Date

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

24. Comparatives

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

FAIRFIELD SCHOOL (LEVIN)

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Debbie Wright	Presiding Member	Elected August 2022	May 2025
Alasdair Maclean	Principal ex Officio	Appointed July 2019	
Abraham Chamberlain	Parent Rep	Elected August 2022	May 2025
Ashley Huria	Parent Rep	Re-elected August 2022	May 2025
Jane Masoe	Parent Rep	Re-elected August 2022	May 2025
Sally Rollinson	Staff Rep	Re-elected August 2022	May 2025
Joshua Nicholls	Parent Rep	Elected August 2022	May 2025
Kelly Binning-Rangi	Presiding Member	Re-elected June 2019	September 2022
Shaun Stout	Parent Rep	Re-elected June 2019	September 2022



Fairfield School – Use of Kiwisport Funding 2022

In the 2022 year, Fairfield School received a total of **\$6,388.87**

Kiwisport funding is provided to schools to assist with three key aims:

- To increase the number of school-aged children participating in organised sport
- Increase the availability and accessibility of sport opportunities for all school-aged children
- Support children in developing skills that will enable them to participate effectively in sport

During the 2022 year we used Kiwisport funding for:

- Sports equipment for student physical education lessons and recreational play: balls for basketball, netball, dodgeball, soccer, rugby and tennis
- Athletics equipment: fibreglass tape
- Coaching supplies: icepacks and whistles
- Replacing backboards and hoops on basketball poles
- Laundering rugby uniforms
- Trophy engraving for interschool Tapuwae Tournament
- Participation and entry fees for AIMS Games and equestrian interschool event
- Swimming pool lane hire for swimming trials and interschool competition
- Bus transportation costs for students to participate in swimming trials, interschool cross country and tackle rugby competition

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • Health and Safety Committee meet each term • Staff injuries and incidents are tracked and investigated • Well-being team meets regularly to care and support staff and their mental wellness. Also organise activities that encourage staff connection • Policies on sexual harassment • Professional counselling available for staff • Consultant engaged to work with culture building within school • Yearly well-being survey to staff • Teaching staff well-being check each term
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Equal Opportunities Employment Programme is outlined in the school policy</p> <p>Adhere to school employment policy for all employment</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • Committee will review if multiple applications • Interview team will consist of 3 to 4 people - BOT member, principal, team leader or senior leadership team member • Conflict of interest avoided by not having applicant friends or relations on the interview panel
<p>How are you recognising,</p> <ul style="list-style-type: none"> • The aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • Pōwhiri to welcome new staff • Consulting local iwi to ensure correct use of tikanga • Curriculum refresh with a Te ao Māori lens • Community of Learning Iwi days • Kaupapa professional development for all teaching staff • Normalising the use of Te Reo Māori • Kaupapa teaching unit
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • Regular performance reviews • Professional development opportunities

How are you recognising the employment requirements of women?	<p>Staffing is 85.4% women.</p> <p>Staff promoted on leadership ability. Six out of eight of the wider leadership team are women (75%)</p> <p>Flexibility to work non- teaching days at home</p>
How are you recognising the employment requirements of persons with disabilities?	<p>Currently no staff with disabilities</p> <p>School has wheelchair access and disabled toilet</p> <p>Would follow our employment policies to ensure an equitable outcome</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	•	
Has this policy or programme been made available to staff?	•	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		•
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	•	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	•	
Does your EEO programme/policy set priorities and objectives?		•

ANNUAL TARGETS

Mathematics Annual Target 2022 (boys and girls)

1. To accelerate the progress of at least 7 students in Year 7 to have 38/63 (60%) at their expected curriculum level.

Term 4 Week 5 Data indicates 40/63 (60%) of Year 7 students are achieving at the expected curriculum level and have exceeded the target by 3%
Students in Year 7 have progressed from the end of year 2021 at 45% to 63% at the end of year 7.

Writing Annual Target 2022 (Boys)

With a focus on Maori and Pasifika students

1. To accelerate the progress of at least 6 boys in Year 6 to have 17/28 (61%) of Year 6 boys at their expected curriculum level.

Term 4 Week 5 Data indicates 18/28 (64%) of the original 28 students are achieving at the expected curriculum level and have exceeded the target by 3%.

2. To accelerate the progress of at least 6 boys in Year 7 to have 16/30 (53%) of Year 7 boys at their expected curriculum level.

Term 4 Week 5 Data indicates 14/29 (48%) Year 7 students are achieving at the expected curriculum level.

Analysis of Variance

Key, Pakihi, Raekura

Mathematics

Actions - what did we do?	Outcomes - what happened?	Reasons for the variance - why did it happen?	Evaluation - where to next?
Raekura - Term 1 <ul style="list-style-type: none"> Target teaching as identified by IXL, GLoss and PAT assessments Teacher workshops 4x per week Specific focus on place value understanding for target students (number) IXL up-skilling (teachers and students) 	<p>Gaps are identified and teachers are able to identify the gaps and teach to them.</p> <p>Students are motivated to attend their learning sessions and ask questions when they need clarification.</p> <p>Place value tasks identified and students are also able to work on these independently through IXL.</p> <p>Students have taken ownership of their own learning. They are motivated to complete their tasks.</p> <p>Modelling books are used and students refer back to these for</p>	<p>Students are far more engaged in their learning. Utilising IXL allows students to access learning and their own curriculum level easily.</p> <p>Students are motivated to learn, this is evident in each class. Students will confidently seek help when they are struggling with a strategy or feel they need more Clarification.</p>	<p>Place value, number knowledge and number strategies have all been identified as a focus point. Term 2 will be focused around this.</p> <p>Formulating OTJs to ensure students are progressing.</p>

<ul style="list-style-type: none"> ● T/A support across all classrooms ● Improved 'intrinsic' motivation and student 'buy-in' with IXL competitions ● Modelling books as a reference point for students to go back to. ● Consistency with mathematics terminology ● PAT used as a formative tool. 	<p>specific strategy teaching.</p> <p>More students are accessing IXL at home.</p>		
<p>Raekura - Term 4</p> <ul style="list-style-type: none"> ● A continued focus on teaching with the support of IXL tasks. 	<p>Raekura - Term 4</p> <ul style="list-style-type: none"> ● This ensured that students had maximum engagement and took ownership of their own learning. 	<p>Raekura - Term 4</p> <p><i>Students were far more engaged with their maths and felt a sense of mana when they were able to complete a task.</i></p>	<p>Raekura - Term 4</p> <p><i>Continued focus on the implementation of IXL.</i></p>

<ul style="list-style-type: none"> ● Maths was taught at the expected curriculum level for each child. 	<ul style="list-style-type: none"> ● All maths was aimed at the correct level for each year group. This ensured that students were exposed to a range of concepts. Students were then either scaffolded or extended to ensure that needs of all students were being met. 	<p><i>As above, our students really felt a sense of mana as they were not labelled as being in a bottom group.</i></p>	<p><i>Continue to monitor our target students, as well as those students who were previously targets as well.</i></p>
<ul style="list-style-type: none"> ● Basic facts progressions implemented. 	<ul style="list-style-type: none"> ● Basic facts became a large focus, ensuring that it was taught explicitly each week. 	<p><i>Jim Culley worked very hard to ensure basic facts were taught explicitly throughout the school. A progression has been started and this will continue for next year.</i></p>	<p><i>A continued focus for next year.</i></p>
<ul style="list-style-type: none"> ● Teacher aides supporting our tamariki with their learning. 	<ul style="list-style-type: none"> ● Teacher aides were asked to support students individually and in small groups when they struggled with a concept. 	<p><i>This upskilled our teacher aides and also encouraged our students to seek support from someone other than the teacher as required. We also noticed a shift in students helping each other too.</i></p>	
<ul style="list-style-type: none"> ● Testing used to inform next teaching steps and support teachers with their planning. 	<ul style="list-style-type: none"> ● Gaps were identified using our testing which promoted a specific focus on identified needs. 	<p><i>Our programme was more suited to the needs of our students.</i></p>	<p><i>Continue to action this next year.</i></p>

	<i>We have seen a shift in the data based on all of the actions that Raekura Team teachers have implemented. We have progressed more than the expected amount of tamariki and we now have 63% of our year 7 students working at or above their expected curriculum level.</i>		

Writing

Actions - what did we do?	Outcomes - what happened?	Reasons for the variance - why did it happen?	Evaluation - where to next?
Raekura - Term 1 <ul style="list-style-type: none"> We allowed the students to select their own type of writing for the topics covered, ie; explanation, report, diary entry. Students can choose to do their writing in docs instead of textbooks. 	<p>Students were able to use the type of writing that they thought was appropriate for the topic (with guidance from their classroom teacher). This fits with the literacy progressions that state they are supposed to be selecting their own type of writing.</p> <p>Stronger engagement from students who are reluctant to write when they have to write in their books.</p> <p>Enthusiasm for writing on this topic</p>	<p>We have had no official testing, however, students appear far more engaged with their Writing. (Formal OTJS to be formulated later in term 2).</p> <p>We have more enthusiasm as students are able to both identify the topics of interest to them and also complete their writing on devices.</p> <p>Raekura feel that teaching the SEXC paragraph structure (which aligns with the local colleges)</p>	<p>Continue to allow choice with their writing and the use of devices.</p> <p>OTJs to be completed later this term.</p> <p>Continue to use learning progressions to identify next steps.</p>

<ul style="list-style-type: none"> ● We've utilised the Concept Driven Curriculum topic to encourage deeper understanding of what they are attempting to write about. ● Conferencing 1-1 with students writing so that there is direct feedback to the student as they are working. ● We have taught a clear structure for paragraphing (SEXC Paragraphs) that we want the students to follow. This matches well with the Sheena Cameron support material (Planning Sheets). ● Implemented professional development from Maragret. ● Analysed our own practice (PACS) and focused on next learning steps to help improve student achievement/engagement. 	<p>Students are able to edit their writing with the teacher and see this as a positive aspect of writing, not that you have done all of these things wrong.</p> <p>More and more students are using paragraphs with improved confidence and skill.</p> <p>DH (B) Working hard at selecting topics of interest to him. Enjoys being able to share his ideas verbally with his peers.</p> <p>AHH (B) Positive writing attitude when structures are in place.</p> <p>EN(B) More enthusiasm for writing. Very happy to be using his device for his writing.</p> <p>MG (B) FP (B) Focused on producing short pieces of writing that are structured well. Over the course of term 1 sentence structure has improved along with editing and revising skills. Next step is to produce longer pieces of writing whilst maintaining good structural elements.</p> <p>JC (B) Absenteeism is an issue. This student does enjoy sharing his ideas verbally with others and effectively plans, referring regularly back to his planning.</p>	<p>allows our students to feel success in their writing</p>	
---	--	---	--

<p>Term 4</p> <ul style="list-style-type: none"> ● We have implemented the Sheena Cameron resources across our team. ● Assessment for Learning. ● Interest based writing/passion writing ● Devices used for free writing. ● We have implemented a concept based curriculum. 	<p>Term 4</p> <p>Increased engagement with both writing and reading. Our literacy programme has been integrated and students are accessing texts at their expected curriculum level.</p> <p>Professional development has been provided through Assessment for Learning. Learning goals and success criteria are co constructed with the students.</p> <p>Students are still provided time to focus on writing about topics of interest to them.</p> <p>This highlights the fact that during our free writing we just want to see our students writing about topics of interest to them. They are allow to use their device to write on.</p> <p>A conceptual based curriculum has meant that all of our learning has been implemented through our chosen concept. This has ensured that students are accessing reading material at their correct level and is also allowing students to access material that is relevant to them.</p>	<p>Term 4.</p> <p>We are utilising the effectiveness of Sheena Cameron resources to ensure we follow a structured literacy programme.</p> <p>This ensures that the school are all following the same writing process for our students. Consistency across the team and throughout the wider school.</p> <p>This promotes writing and makes it far more enjoyable for many of our learners.</p> <p>The reason for this is to ensure that students want to do their writing - many of our students prefer to write on a chromebook, rather than in a textbook.</p> <p>Students help select what is taught within a chosen concept.</p>	<p>Term 4</p> <p><i>This will be a continued focus for next year as we have not met the board target. AFL will continue to be implemented to ensure consistency across the school.</i></p> <p><i>Out of our identified students:</i> <i>DH - is now working at the expected curriculum level.</i> <i>AHH - still below</i> <i>EN - is now at the standard</i> <i>MG - still below</i> <i>FP - is currently still working below the expected curriculum level.</i> <i>JC - this student has left Fairfield School.</i></p>
<p>Pakihi - Term 2</p>			<p>Rm 15 TD & FO Generating next steps</p>

<p>Pakihi Term 1 Y6 Boys Writing T/A support Modelling book as a reference for students to view and refer back to.</p> <p>Rm 13 Use of Ako folder to develop student assessment literacy. Regular modelling, including writing with the students. Use of code within the literacy groups to reinforce skills. IXL is used regularly and students have learned how to select tasks at their level and are guided to ‘star’ tasks. Goals are on display in class, and on placemats and start to be referenced.</p> <p>RM 12 Explicit daily teaching on structure. Daily phonics exercises. Daily spelling rules. Regular use of IXL English. AKO folder has been set up. Teacher modelling.</p> <p>RM 15</p> <ul style="list-style-type: none"> Regular check ups each day Modelling books to refer back to 	<p>Rm 13 JV Has enjoyed the discussions and picture prompts. Has shared his interests. When writing at his best, will use paragraphs, most sentence punctuation. Spelling can be a barrier but has close approximations.</p> <p>RM 12 JT: Josh is starting to find it easier to start his writing. He is able to plan his writing and is starting to connect his writing appropriately within his writing. Basic spelling is improving and he is using capital letters and end punctuation.</p> <p>NC- Nino has been very enthusiastic about his writing. He has been part of classroom discussions and he finds it easier to start his writing. His spelling is improving and he is using punctuation more accurately.</p> <p>RM 16 NW</p> <p>RM 15 TD -</p> <ul style="list-style-type: none"> Taane is becoming more engaged with his writing due him having topics which he reponds to. He works better when sitting 	<p>Rm 13 JV Writing is closer to early level 3. Paragraphs are sometimes present. Ideas can be more complex. Enjoys learning and is positive. Has a basic understanding of assessment literacy that has been unpacked with groups and class.</p> <p>RM 12 There is daily explicit teaching and both students are regularly checked up on. Spelling rules are discussed daily and the students are actively involved and interested in learning them.</p> <p>RM 16 NW</p> <p>RM 15 TD is responding well to daily checkups with his writing and using topic related inspiration that is reponds to. Having a topic or a pic, opener to go with works better for him as he finds it hard to come up with ideas and things to say.</p>	<p>Editing Brainstorming using an appropriate template linked to the writing genre.Rm 13 JV - Generating ideas is the next step. As is getting started. (Goal has been set with student) Regular support in the planning stage, regular references to goal.</p> <p>RM 15</p> <p>RM 16</p> <p>RM 12 JT: Josh is learning towards creating new ideas and starting with writing. There will be regular one on one check ups and building confidence.</p> <p>NC: Nino will be learning towards improving his sentence structure and use of punctuation.</p>
--	--	---	--

<ul style="list-style-type: none"> ● One on one writing ● Modelling of teacher writing ● Ideas around narrative planning using types of templates. ● Using the code and daily recaps. ● IXL Literacy targeted at gaps <p>R16 Lots of work with modelling of writing from teacher / other students/ authors etc. 'Making it cool to write' Attitude towards learning. Students see the purpose. Role models who write.</p>	<p>next to me for support and confidence.</p> <p>RM 15 FO</p> <ul style="list-style-type: none"> ● Fati is becoming more excited and engaged with his writing. He works better with a topic ie pic or prompt. He has daily coding and focusing on punctuation. His spelling is improving. 	<p>RM 15 FO</p> <p>He is responding well to his writing heis starting to think of ideas himself. He is starting to edit and publish.</p>	
Actions - what did we do?	Outcomes - what happened?	Reasons for the variance - why did it happen?	Evaluation - where to next?
<p>Pakihi - Term 4</p> <ul style="list-style-type: none"> ● Assessment for learning p.d. has informed our practices ● Student learner agency. ● Students are actively involved in identifying their next steps. ● Students engaging in peer and self assessment in relation to our p.d. Margaret ● Students having class writing projects but also engaging in free writing according to their interests ● PAC - practice analysis conversations ● Close monitoring of interventions for students - documented on etap. ● Explicit modelling of teaching writing 	<ul style="list-style-type: none"> ● Teachers and students are focusing on the specific criteria of the lesson rather than just the surface features. ● Practice Analysis Conversations helped to inform teachers of the areas of focus for individuals ● Exceeded expectations by 3% 	<ul style="list-style-type: none"> ● Consistency across the team in the writing process. ● Genuine purpose for writing and or student choice. ● Explicit feedback to students about what they have done well as well as what they need to do next. ● Teachers modelling our enjoyment of writing and seeing us as writers. ● A mixture of writing in books and using online writing tools. ● Separation of handwriting from the writing process. ● Structured writing and free writing. Both happen each week. ● Code teaching and learning. (In handwriting too in some classes). ● Word of the day - words in class. ● Goal setting in writing. Students and 	<ul style="list-style-type: none"> ● Continue to analyse the writing process for better understanding of teaching and next steps for individual students. ● Regular sharing of ideas and of student / class success between teachers. ● Shared reading, where possible, is projected onto the screen and used as examples of good writing.

		<p>teachers know their goal.</p> <ul style="list-style-type: none"> ● Knowing our target learners. 	<ul style="list-style-type: none"> ● Code is interwoven within handwriting or reading groups. (No time for whole group code sessions!) ● Word of the day. ● Effective hand over of these students so that teachers are aware.

Note - 'expectation' means NZ curriculum expectations

Strategic Aim One

To support the achievement of all students around the priority learning areas of Reading, Writing, and Mathematics in relation to the New Zealand Curriculum.

Aim 1 TARGET FOR 2022	Actions to achieve targets	Led By	Budget	Timeframe
1.1 Annual targets set based on analysis of a range of data	Data will be collated and analysed term 4 to set new targets for 2022	Leadership Team/ Board	Curriculum budget	Mid Feb
1.2 Continue with support for mathematics and literacy from internal staff, using the learnings from Liz Kane and Dinah Harvey Implementation of assessment for learning - focus on writing. Data 2021 has supported this initiative. Other ongoing PLD	Continue with support for our mathematics and literacy programmes via a coordinator. AFL - writing	Principal, team leaders and coordinators	Curriculum budget	ongoing
1.3 Curriculum review process ongoing. Analyse what our students, staff and community enjoy and find what is effective in our curriculum	Review learning styles in our school, with a focus on the seniors, and continue to develop programmes of high interest that support the learning in the school	Team Leaders, teachers, senior leadership, BoT	Time Professional learning Curriculum budget School development plan	ongoing
1.4 Māori and Pasifika students achieving alongside non-Māori	Engagement of student/whānau and school to communicate and share student learning. Implementation of strategies for priority/target students.	BoT, Principal, Staff	Time Communication	2021

Strategic Aim Two

To ensure we provide an environment where our school community can be actively engaged in their tamariki learning and development?

Aim 2 TARGET FOR 2022	Actions to achieve targets	Led By	Budget	Timeframe
2.1				
2.2 Whānau led education events	<p>Newsletter, facebook, face-to-face, website, text message, School Docs, local Iwi, powhiri</p> <p>A focus on ways we can have parents actively engage in the school</p>	BoT Senior Leadership	nil	Ongoing
2.3 Whānau engagement in our digital curriculum	<p>Information evenings, information displayed on our website.</p> <p>Evenings that showcase the school and help to educate the parents on what we do.</p>	BoT Staff	Time Staff	Ongoing
2.4 Continue with the William Pike leadership	Continued work with Year 8 senior leaders. To promote leadership at Fairfield School.	Senior Teachers	Staff Leadership	2022
2.5 BOT continues to fund implementation of Te Whiringawha Matrix and te reo Māori	<p>Continue Kaupapa and Mau Rakau programmes.</p> <p>Build teacher capacity of Whiringawha kaupapa.</p>	Lead Kaiako School Leaders Te Taniko Toa Whakarite Consultancies (Jack Nelson-Paki, George Davis)	Curriculum Budget	2021
2.6 Continue with the instigation of the Pasifika group	To connect with all cultures in our school the implementation of a PI group will be established.	School leaders BoT	Curriculum budget	Term 1, 2022
2.7 Introduction of school-wide workplace culture relations. BoT funded Impact Education to work with the staff. 2022 the focus is on support staff	To continue working in a harmonious school that reflects a culture of a warm and caring work environment.	BoT Teams Whole staff	PLD Budget	Term 1, 2022
2.8 Begin the process of evaluating writing in the school and set up systems and practice to support this.	Work with AFL to establish norms and systems to support our teachers and learners	BoT Teams Whole staff	PLD Budget	Term 1, 2022

2.9 Begin to work with Etap on RealTime reporting	Engage with eTap and staff to ensure there is a co-constructed understanding of the process and expectations.	BoT Teams Whole staff	PLD Budget	Term 1, 2022
---	---	-----------------------------	------------	--------------

Strategic Aim Three

To ensure our school wide behaviour management and health education systems allow a positive environment in our school.

Aim 3 TARGET FOR 2022	Actions to achieve targets	Led By	Budget	Timeframe
3.1 Majority of students achieving at expectation	Clear review of priority students. Meetings with senior leadership to debrief on the student progress (termly)	Leadership and teams		Term 1, 2022
3.2 Consolidate PB4L with consistency throughout the school.	Ensure the school is continuing to educate all staff on PB4L. Ongoing training at Tier 2.	PB4L Team		Term 1, 2022
3.3 Review our current programme of health education. Involve our whānau and staff in the process	Review the health programme. Consult with other local schools to see what they are using	BoT Steering committee		Term 1, 2022
3.4 Clear links between behaviour and student achievement	Ongoing understanding/evaluation of the student data and performance, with an emphasis on 'where to next.'	Teachers, Team Leaders, and Leadership		Ongoing

Strategic Aim Four

To ensure we support the health and wellbeing of students, staff and whānau.

Aim 4 TARGET FOR 2022	Actions to achieve targets	Led By	Budget	Timeframe
4.1 Continued revision of ongoing analysis of data to identify 'At Risk' students	To analyse student learning data and share with the staff and BoT.	Senior Leadership	nil	Term 1, Ongoing.
4.2 Clear communication and rapid response children/whānau at risk	Continuing to Identify students at risk through the SENCo or learning needs. Use school practices to ensure all students are monitored.	SEnCo Classroom teacher	nil	Term 1, Ongoing.
4.3 Safe and healthy teaching and learning environment	Continuation and strengthening of the work with the Wellbeing Committee and the Safety Committee. Each committee is to give feedback to the BoT and teachers.	Wellbeing Committee Safety Committee, BoT, Principal, Caretaker.	nil.	
4.4 Physically safe learning and teaching environment	Continued monthly health and safety checks to ensure that the physical grounds and rooms are safe to teach in.	Caretaker, Principal.	nil.	Ongoing.
4.5 Students, staff and whānau that are digitally aware and practise safe practices	Review of digital contract Staff/student/whānau PD.	IT Coordinator, Principal John Parsons.	nil.	Term 4, 2022.

Strategic Aim Five

To grow and extend leadership and develop effective processes and systems.

Aim 5 TARGET FOR 2022	Actions to achieve targets	Led By	Budget	Timeframe
5.1 BoT funded development of leadership within the school. Alasdair to continue with work from Carol Lynch.	As part of the AP's role she will work with new teachers to continue the structured explicit approach to literacy.	AP, Team Leaders.	Curriculum budget.	Term 1, 2022.
5.2 Continued development of leadership capacity within the school.	Senior leadership will continue to be employed as a mentor for middle management to develop leadership capacity at the school. The new leadership structure will be implemented in 2022 Engagement of Impact Education to continue work with staff around building school culture.	Senior Leadership, Middle Management, Impact Education.	PLD budget.	Term 1, 2022.
5.3 Promote student leadership through various roles. Work with students to create positive leadership pathways.	Student leadership model to be reviewed with staff and students.	Senior Leadership, Principal.	Leadership budget.	Term 1, 2022.
5.4 Continuation of Sports Academies.	Continuation of the Sports Academy.	Academy Coordinator, Principal.	Curriculum budget.	ongoing

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FAIRFIELD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Fairfield School Levin (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Manawatu, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the Statement of Financial Position as at 31 December 2022, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Statement of Cash Flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Kiwisport Statement, Statement of Employment Policy, and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Glenn Fan-Robertson
BDO Manawatu
On behalf of the Auditor-General
Palmerston North, New Zealand