

# FAIRFIELD PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	1716
<b>Principal:</b>	Anne Johnson
<b>School Address:</b>	260 Clarkin Road Fairfield Hamilton
<b>School Postal Address:</b>	260 Clarkin Road Fairfield Hamilton
<b>School Phone:</b>	07 855 6284
<b>School Email:</b>	office @fairfieldprimary.school

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
P Kerepa-Broughton	Chair Person	Elected	Jun-22
A Johnson	Principal ex Officio		
K Knight	Parent Rep	Elected	Jun-22
S McQueen	Parent Rep	Elected	Jun-22
L Toki	Parent Rep	Elected	Jun-22
G Pooley	Parent Rep	Co Opted	Jun-22
M Naufahu	Staff Rep	Elected	Jun-22

<b>Accountant / Service Provider:</b>	Granville & She Ltd
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# FAIRFIELD PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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# FAIRFIELD PRIMARY SCHOOL

## Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Priscilla Kerapa Broughton

Full Name of Board Chairperson

Elizabeth Anne Johnson

Full Name of Principal

P. Kerapa Broughton

Signature of Board Chairperson

Elizabeth Anne Johnson

Signature of Principal

04.06.21

Date:

04.06.2021

Date:

# FAIRFIELD PRIMARY SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,355,067	3,007,055	3,137,024
Locally Raised Funds	3	17,664	20,500	47,925
Interest income		11,615	10,000	15,062
		<u>3,384,346</u>	<u>3,037,555</u>	<u>3,200,011</u>
<b>Expenses</b>				
Locally Raised Funds	3	10,358	11,100	10,564
Learning Resources	4	2,341,632	2,045,800	2,207,017
Administration	5	180,462	179,850	195,033
Finance		4,392	-	8,222
Property	6	701,142	715,715	697,953
Depreciation	7	80,382	80,500	80,950
Loss on Disposal of Property, Plant and Equipment	12	2,108	-	-
		<u>3,320,476</u>	<u>3,032,965</u>	<u>3,199,739</u>
<b>Net Surplus / (Deficit) for the year</b>		63,870	4,590	272
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>63,870</u>	<u>4,590</u>	<u>272</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 PRIMARY SCHOOL

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		944,633	944,633	944,361
Total comprehensive revenue and expense for the year		63,870	4,590	272
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		58,906	5,000	-
<b>Equity at 31 December</b>	23	1,067,409	954,223	944,633
Retained Earnings		1,067,409	954,223	944,633
Reserves		-	-	-
<b>Equity at 31 December</b>		1,067,409	954,223	944,633

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 PRIMARY SCHOOL

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	239,591	92,186	315,089
Accounts Receivable	9	151,210	134,700	123,914
GST Receivable		9,523	9,000	-
Prepayments		11,251	11,000	4,968
Inventories	10	2,016	2,000	2,290
Investments	11	482,382	527,737	469,813
		<u>895,973</u>	<u>776,623</u>	<u>916,074</u>
<b>Current Liabilities</b>				
GST Payable		-	-	39
Accounts Payable	13	169,293	176,000	152,362
Painting Contract Liability - Current Portion	15	21,511	25,000	21,511
Finance Lease Liability - Current Portion	16	16,449	16,000	35,819
Funds held for Capital Works Projects	17	3,677	-	149,191
		<u>210,930</u>	<u>217,000</u>	<u>358,922</u>
<b>Working Capital Surplus/(Deficit)</b>		685,043	559,623	557,152
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	442,671	457,600	457,626
		<u>442,671</u>	<u>457,600</u>	<u>457,626</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	8,850	9,000	-
Painting Contract Liability	15	30,731	30,000	45,479
Finance Lease Liability	16	20,724	24,000	24,666
		<u>60,305</u>	<u>63,000</u>	<u>70,145</u>
<b>Net Assets</b>		<u>1,067,409</u>	<u>954,223</u>	<u>944,633</u>
<b>Equity</b>	23	<u>1,067,409</u>	<u>954,223</u>	<u>944,633</u>

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



# FAIRFIELD PRIMARY SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,163,890	934,572	891,248
Locally Raised Funds		16,596	19,600	52,840
Goods and Services Tax (net)		(9,562)	(9,030)	18,468
Payments to Employees		(687,701)	(471,520)	(505,365)
Payments to Suppliers		(355,942)	(568,640)	(359,320)
Interest Paid		(4,392)	-	(8,222)
Interest Received		13,147	11,490	15,780
Net cash from/(to) Operating Activities		136,036	(83,528)	105,429
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(49,203)	(79,090)	(88,086)
Purchase of Investments		(12,569)	(11,900)	(15,360)
Net cash from/(to) Investing Activities		(61,772)	(90,990)	(103,446)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		58,906	5,000	
Finance Lease Payments		(41,645)	(19,885)	(35,070)
Painting contract payments		(21,509)	(33,500)	(17,797)
Funds Held for Capital Works Projects		(145,514)	-	148,012
Net cash from/(to) Financing Activities		(149,762)	(48,385)	95,145
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(75,498)</b>	<b>(222,903)</b>	<b>97,128</b>
Cash and cash equivalents at the beginning of the year	8	315,089	315,089	217,961
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>239,591</b>	<b>92,186</b>	<b>315,089</b>

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

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



# FAIRFIELD PRIMARY SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Fairfield Primary 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 of Trustees (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 2020 to 31 December 2020 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 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.

#### *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.

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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.



**d) 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.

**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 comprised 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.

**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.

**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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

**Finance Leases**

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





### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **k) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

### **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.

### **n) 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).



**o) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, GST Recoverable, prepayments, inventories and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

**p) Borrowings**

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

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

**q) 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.

**r) Budget Figures**

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

**s) Services received in-kind**

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





## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	925,642	853,340	773,873
Teachers' Salaries Grants	1,672,317	1,515,000	1,706,986
Use of Land and Buildings Grants	503,334	512,715	512,717
Resource Teachers Learning and Behaviour Grants	5,230	5,000	5,121
Other MoE Grants	189,944	121,000	138,327
Other Government Grants	58,600	-	-
	<u>3,355,067</u>	<u>3,007,055</u>	<u>3,137,024</u>

The school has opted in to the donations scheme for this year. Total amount received was \$52,050.

Other MOE Grants total includes additional COVID-19 funding totalling \$15,277 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	1,906	5,000	6,115
Activities	3,772	4,000	29,594
Trading	9,447	11,500	9,762
Other Revenue	2,539	-	2,454
	<u>17,664</u>	<u>20,500</u>	<u>47,925</u>
<b>Expenses</b>			
Activities	292	300	764
Trading	10,066	10,800	9,800
	<u>10,358</u>	<u>11,100</u>	<u>10,564</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>7,306</u>	<u>9,400</u>	<u>37,361</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	66,316	115,800	71,941
Equipment Repairs	3,333	5,000	891
Information and Communication Technology	22,391	17,400	21,540
Library Resources	463	2,000	1,327
Employee Benefits - Salaries	2,196,825	1,843,500	2,053,715
Staff Development	52,304	62,100	57,603
	<u>2,341,632</u>	<u>2,045,800</u>	<u>2,207,017</u>



## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,000	4,600	4,800
Board of Trustees Fees	2,960	3,300	3,485
Board of Trustees Expenses	4,700	7,550	13,942
Communication	23,026	23,500	23,432
Consumables	10,619	10,000	10,614
Other	11,896	13,900	14,550
Employee Benefits - Salaries	106,293	101,000	106,933
Insurance	4,650	7,500	7,477
Service Providers, Contractors and Consultancy	11,318	8,500	9,800
	<u>180,462</u>	<u>179,850</u>	<u>195,033</u>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	9,623	6,500	6,531
Consultancy and Contract Services	56,566	53,500	54,456
Cyclical Maintenance Provision	18,685	22,000	(305)
Grounds	3,823	6,300	4,412
Heat, Light and Water	17,777	22,500	23,905
Rates	3,001	3,000	2,877
Repairs and Maintenance	15,448	19,200	19,630
Use of Land and Buildings	503,334	512,715	512,717
Security	9,447	10,000	12,656
Employee Benefits - Salaries	63,438	60,000	61,074
	<u>701,142</u>	<u>715,715</u>	<u>697,953</u>

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

## 7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	6,512	8,000	5,974
Furniture and Equipment	24,076	26,000	24,218
Information and Communication Technology	16,791	12,000	16,621
Leased Assets	31,126	30,000	32,157
Library Resources	1,877	4,500	1,980
	<u>80,382</u>	<u>80,500</u>	<u>80,950</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	36,476	23,923	51,794
Bank Call Account	203,115	68,263	263,295
Cash and cash equivalents for Statement of Cash Flows	<u>239,591</u>	<u>92,186</u>	<u>315,089</u>

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

Of the \$239,591 Cash and Cash Equivalents, \$3,677 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.



## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	2,770	2,800	1,917
Receivables from the Ministry of Education	10,172	-	-
Interest Receivable	1,859	1,900	3,391
Teacher Salaries Grant Receivable	136,409	130,000	118,606
	<u>151,210</u>	<u>134,700</u>	<u>123,914</u>
Receivables from Exchange Transactions	4,629	4,700	5,308
Receivables from Non-Exchange Transactions	146,581	130,000	118,606
	<u>151,210</u>	<u>134,700</u>	<u>123,914</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,545	1,530	876
School Uniforms	471	470	1,414
	<u>2,016</u>	<u>2,000</u>	<u>2,290</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	482,382	527,737	469,813
	<u>482,382</u>	<u>527,737</u>	<u>469,813</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	187,237	14,220			(6,512)	194,945
Furniture and Equipment	146,655	18,896			(24,076)	141,475
Information and Communication Technology	45,442	12,825			(16,791)	41,476
Leased Assets	59,914	18,332			(31,126)	47,120
Library Resources	18,378	3,262	(2,108)		(1,877)	17,655
<b>Balance at 31 December 2020</b>	<b>457,626</b>	<b>67,535</b>	<b>(2,108)</b>	<b>-</b>	<b>(80,382)</b>	<b>442,671</b>

The net carrying value of equipment held under a finance lease is **\$47,120(2019: \$59,914)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	273,180	(78,235)	194,945
Furniture and Equipment	302,125	(160,650)	141,475
Information and Communication Technology	95,759	(54,283)	41,476
Leased Assets	130,400	(83,280)	47,120
Library Resources	72,906	(55,251)	17,655
<b>Balance at 31 December 2020</b>	<b>874,370</b>	<b>(431,699)</b>	<b>442,671</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	137,373	55,838			(5,974)	187,237
Furniture and Equipment	152,832	18,041			(24,218)	146,655
Information and Communication Technology	52,159	9,904			(16,621)	45,442
Leased Assets	58,527	33,544			(32,157)	59,914
Library Resources	16,056	4,302			(1,980)	18,377
<b>Balance at 31 December 2019</b>	<b>416,947</b>	<b>121,629</b>	<b>-</b>	<b>-</b>	<b>(80,950)</b>	<b>457,626</b>

The net carrying value of equipment held under a finance lease is **\$59,914(2018: \$58,527)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	258,960	(71,723)	187,237
Furniture and Equipment	304,038	(157,383)	146,655
Information and Communication Technology	89,843	(44,401)	45,442
Leased Assets	138,570	(78,656)	59,914
Library Resources	71,752	(53,373)	18,378
<b>Balance at 31 December 2019</b>	<b>863,163</b>	<b>(405,536)</b>	<b>457,626</b>





### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	13,739	14,000	16,160
Accruals	8,588	10,000	8,223
Banking Staffing Overuse	5,354	6,000	5,354
Employee Entitlements - Salaries	136,409	140,000	118,606
Employee Entitlements - Leave Accrual	5,203	6,000	4,019
	<u>169,293</u>	<u>176,000</u>	<u>152,362</u>
Payables for Exchange Transactions	169,293	176,000	152,362
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>169,293</u>	<u>176,000</u>	<u>152,362</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	-	-	85,092
Increase/ (decrease) to the Provision During the Year	8,850	9,000	(85,092)
Provision at the End of the Year	<u>8,850</u>	<u>9,000</u>	<u>-</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	8,850	9,000	-
	<u>8,850</u>	<u>9,000</u>	<u>-</u>



## 15. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	21,511	25,000	21,511
Non Current Liability	30,731	30,000	45,479
	<u>52,242</u>	<u>55,000</u>	<u>66,990</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The agreement has an annual commitment of \$21,511. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

## 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	16,449	16,000	35,819
Later than One Year and no Later than Five Years	20,724	24,000	24,666
Later than Five Years			
	<u>37,173</u>	<u>40,000</u>	<u>60,485</u>

## 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block B Roofing	<i>in progress</i>	101,106	-	94,802		6,304
Heatpumps	<i>in progress</i>	48,565	-	48,072	-	493
Block G Replacement-Hall	<i>in progress</i>	(480)	-	2,640	-	(3,120)
			-	-	-	-
Totals		<u>149,191</u>	<u>-</u>	<u>145,514</u>	<u>-</u>	<u>3,677</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

						<u>3,677</u>
						<u>3,677</u>
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
H Block Upgrade	<i>completed</i>	1,659		1,659	-	-
Block B Roofing	<i>in progress</i>	(480)	104,126	2,540	-	101,106
Heatpumps	<i>in progress</i>		49,565	1,000	-	48,565
Block G Replacement-Hall	<i>in progress</i>			480	-	(480)
Totals		<u>1,179</u>	<u>153,691</u>	<u>5,679</u>		<u>149,191</u>



## 18. Related Party Transactions

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

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

## 19. Remuneration

### *Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,960	3,485
Full-time equivalent members	0.09	0.12
<i>Leadership Team</i>		
Remuneration	469,919	458,315
Full-time equivalent members	4	4
Total key management personnel remuneration	472,879	461,800
Total full-time equivalent personnel	4.09	4.12

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

### *Principal 1*

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-





### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	2.00	2.00
	2.00	2.00

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

## 20. 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

(a) \$117,258 contract for B Block Roofing to be completed in 2021, which will be fully funded by the Ministry of Education. \$104,126 has been received of which \$97,822 has been spent on the project to date; and

(b) \$55,815 contract for Heatpumps to be completed in 2021, which will be fully funded by the Ministry of Education. \$49,565 has been received of which \$49,072 has been spent on the project to date; and

(c) \$492,450 contract for Block G Replacement -Hall has been authorised, which will be fully funded by the Ministry of Education. No money has been received and \$3,120 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$149,191)





## (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following:

(a) Contract to paint and wash the school with Programmed Property Services

	2020 Actual \$	2019 Actual \$
No later than One Year	21,511	21,511
Later than One Year and No Later than Five Years	64,533	86,044
	<u>86,044</u>	<u>107,555</u>

## 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:

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	239,591	92,186	315,089
Receivables	151,210	134,700	123,914
Investments - Term Deposits	482,382	527,737	469,813
Total Financial assets measured at amortised cost	<u>873,183</u>	<u>754,623</u>	<u>908,816</u>

### Financial liabilities measured at amortised cost

Payables	169,293	176,000	152,362
Finance Leases	37,173	40,000	60,485
Painting Contract Liability	52,242	55,000	66,990
Total Financial Liabilities Measured at Amortised Cost	<u>258,708</u>	<u>271,000</u>	<u>279,837</u>

## 25. Events After Balance Date

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

## 26. Breach of Law-Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with section 135 of the Education and Training Act in that it did not submit its annual financial statements for audit by 31 March 2021

## 27. Comparatives

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



**TO THE READERS OF FAIRFIELD PRIMARY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Fairfield Primary School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 04 June 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, Kiwisport note, Analysis of Variance report on pages [1] to [7], cover page and index page, 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.

A handwritten signature in black ink, appearing to be 'R K Owen', written over the text 'Other than the audit'.

R K Owen  
Owen McLeod & Co  
On behalf of the Auditor-General  
Hamilton, New Zealand

**Fairfield Primary School****For the year end 31 December 2020****Kiwisport:**

Kiwisport is a Government funding initiative to support student's participation in organised sport.

In 2020, the School received a total of \$5,029.54 (excluding GST) in total of Kiwisport funding. The funding was spent on sporting endeavours.

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## Fairfield Primary School

### Analysis of Variance – Year Ending 2020

*Achievement Targets*

*Curriculum Area - Reading*

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**Strategic Aim:**

To raise achievement for all learners

**Annual Objective:**

Use a student focused methodology to accelerate learning and monitor progress and achievement.

**Targets: Accelerate the progress of Year 4 - 6 learners who are currently well below end of year reading expectations**

**2020 Year 4 Reading Cohort** (63 students make up this cohort)

17 students are currently below the Year 4 end of year achievement expectation.

16 students are currently well below the Year 4 end of year achievement expectation.

**Target: 41/63 Year 4 students will be achieving at Level 2 of the NZ Reading Curriculum in with a reading age of 8.5 years.**

**2020 Year 5 Reading Cohort** (68 students make up this cohort)

20 students are currently below the Year 5 end of year achievement expectation.

14 students are currently well below the Year 5 end of year achievement expectation.

**Target: 52/68 Year 5 students will be achieving at early Level 3 of the NZ Reading Curriculum in with a reading age of at least 9 years.**

**2020 Year 6 Reading Cohort** (65 students make up this cohort)

22 students are currently below the Year 6 end of year achievement expectation.

8 students are currently well below the Year 5 end of year achievement expectation.

**Target: 52/65 Year 6 students will be achieving at Level 3 of the NZ Reading Curriculum in with a reading age of at least 10 years.**

**2019 End of Year Baseline Data:**

Achievement judgments were made with reference to the Fairfield Primary Reading Progressions and supported by a range of evidence including curriculum work and work within the classroom reading programme.

Analysis of achievement information with reference to our Reading Progressions shows:

- Very low literacy levels upon school entry
- 2019 Year 3 End of Year Reading Achievement: 48% of students achieved End of Year Expectation.
- 2019 Year 4 End of Year Reading Achievement: 66% of students achieved End of Year Expectation
- 2019 Year 5 End of Year Reading Achievement: 66% of students achieved End of Year Expectation
- 2019 Year 6 End of Year Reading Achievement: 74% of students achieved End of Year Expectation



*The Following tables display achievement for Years 4,5 and 6 at the end of Term 4 2020.*

*The Following tables display achievement for Years 4,5 and 6 at the end of Term 4 2020.*

KEY: At Expectation Above Expectation

All Year 4 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students -59	1	3	7	6	23	9	10
%	1.6	5.5	11.8	10.1	38.9	15.2	16.9
				81.1 % Achievement			

Maori Year 4 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students -34	1	2	5	4	13	3	6
%	2.9	5.9	14.7	11.8	38.2	8.8	17.6
				76.4 % Achievement			

Pasifika Year 4 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students -13		1	1	1	6	1	3
%		7.7	7.7	7.7	46.1	7.7	23
				84.5 % Achievement			

Girl Year 4 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 35		1	3	5	13	9	4
%		2.8	8.5	14.2	37.1	25.7	11.4
				88.4 % Achievement			

Boy Year 4 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 24	1	2	4	1	10		6
%	4.1	8.3	16.6	4.1	41.6		25
				70.7 % Achievement			



KEY: At Expectation Above Expectation

All Year 5 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 62	0	6	1	6	14	21	14
%		9.6	1.6	9.6	22.5	33.8	22.5
					78.8 % Achievement		

Maori Year 5 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 42		6	1	2	6	16	11
%		14.2	2.3	4.7	14.2	38	26.1
					78.3 % Achievement		

Pasifika Year 5 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 14				4	4	4	2
%				28.5	28.5	28.5	14.2
					71.2 % Achievement		

Girl Year 5 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 25		4		4	6	6	5
%		16		16	24	24	20
					68 % Achievement		

Boy Year 5 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 37		2	1	2	8	15	9
%		5.4	2.7	5.4	21.6	40.5	24.3
					86.4 % Achievement		

KEY:    At Expectation    Above Expectation

<b>All Year 6 Students</b>	<b>&lt;6 Year</b>	<b>6 -7 Years</b>	<b>7 - 8 Years</b>	<b>8 - 9 Years</b>	<b>9 - 10 Years</b>	<b>10 - 11 Years</b>	<b>11+ Years</b>
<b>Numbers of Students - 60</b>		1	3	3	9	8	36
<b>%</b>		1.6	5	5	15	13.3	60
						73.3 % Achievement	

Maori Year 6 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 41		1	3	2	6	5	24
%		2.4	7.3	4.8	14.6	12.1	58.5
						70 % Achievement	

Pasifika Year 6 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 13					2	2	9
%					15.3	15.3	69.2
						84.5 % Achievement	

Girl Year 6 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 31			1		4	3	23
%			3.2		12.9	9.6	74.1
						83.7 % Achievement	

Boy Year 6 Students	<6 Year	6 -7 Years	7 - 8 Years	8 - 9 Years	9 - 10 Years	10 - 11 Years	11+ Years
Numbers of Students - 29		1	2	3	5	5	13
%		3.4	6.8	10.3	17.2	17.2	44.8
						62 % Achievement	

### **Actions (What did we do?)**

- Our teachers had an extra focus on accelerating progress of students who were just below expectations in literacy.
- Teams used an internal tracking system to show progress for all students over the year. The target students within the year groups were closely monitored by class teachers and SLT. Teachers, in their teams, reflected two times per term on what changes they had made to their teaching practice to accelerate students' progress.
- All teachers assessed Reading schoolwide throughout the year. Student running records were moderated to ensure consistency school wide. In addition, where any concerns were found interventions were implemented.
- SLT monitored the literacy planning and written feedback was provided to the classroom teachers.
- Our Classroom teachers were observed teaching reading lessons by the senior leader team, this has been a useful tool to ensure consistency of practice. Furthermore, when examples of 'good practice' were observed these were shared with our staff. If teachers required additional support with their reading program they were given opportunities to these successful reading lessons.
- Sue Ross (Literacy Specialist) and Pauline Crow (Learning Support Co-ordinator) provided extra classroom support for teachers. These specialist teachers worked with target students in the senior school focussing on literacy and language development.
- Extra funding was allocated to purchase reading and language development software, this because very helpful for learner during remote learning and lockdowns throughout the year.

### **Analysis**

**The Covid-19 pandemic had a significant impact on student attendance at Fairfield Primary. A significant number of students and whanau were very concerned with catching covid-19 and therefore often kept their children at home even when alert levels decreased. This disruption to what we would consider 'normal' teaching and learning practices placed extra responsibilities on classroom teachers to support these students remotely as well as teach student physical attending school.**

#### **The Year 4 Target was achieved.**

- Initially 63 students were in this Year 4 cohort but 4 left our school throughout the year. This year group now consists of 59 students.
- 48/59 Year 4 students achieved the End of Year Reading Expectation. Year 4 students achievement in reading was 81.1% for 2020.
- 15/17 students who were identified as being 'below Year 4 expectation' at the start of the year made significant accelerated progress to achieve the Year 4 Expectation.
- Furthermore, and additional 2 students who were 'Well below' the expectation at the start of the year made accelerated progress to achieved the Year 4 Expectation.

#### **The Year 5 Target was achieved.**

- Initially 68 students were in this Year 5 cohort. However, 2 Students did not return at the start of 2020 and a further 4 left our school throughout the year. This year group consists of 62 students.
- 49/62 Year 5 students achieved the End of Year Reading Expectation. Year 5 students achievement in reading was 78.8% for 2020.
- 17/20 students who were identified as being 'below Year 5 expectation' at the start of the year made significant accelerated progress to achieve the Year 5 Expectation
- 3/12 students who were identified as being 'well below Year 5 expectation' at the start of the year made significant accelerated progress to achieve the Year 5 Expectation.

**Year 6 Target was not achieved - The end of Year 6 target was very close to being achieved.**

- Initially 65 students were in this Year 6 cohort. However, 5 students left our school throughout the year and this year group now consists of 60 students. Of the 5 students who left, 2 of them had been identified as 'at risk' and were 'below' the Year 6 expectation at the start of the year.
- 44/60 Year 6 students achieved the End of Year Reading Expectation. Year 6 student achievement in reading was 73.3% for 2020.
- 10/22 students who were identified as being 'below Year 6 expectation' at the start of the year made significant accelerated progress to achieve the Year 6 expectation.
- 3/8 students who were identified as being 'well below Year 6 expectation' at the start of the year made significant accelerated progress to achieve the Year 6 expectation
- Furthermore an additional 2 students made 2 years worth of progress but just fell short of achieving the Year 6 expectation for reading.

**Reasons for the variance**

- Specific targeted support programmes were implemented in classes, furthermore individual students received additional literacy support from a special literacy teacher.
- Teachers in Year 4, 5 & 6 classrooms implemented a student focussed methodology approach with these target students.
- Two literacy in-school teachers facilitated literacy PLD at staff meetings and within learning teams throughout the year (Sue Ross and Susan Stucki).
- Teachers had identified the learners and have set ongoing learning goals and interventions for them.
- Covid -19, lockdowns and shifts in alert levels had an impact on students learning and achievement.

**Evaluation (Where to next?)**

- Continue positive classroom links with Sue Ross (Literacy Specialist) and Pauline Crow (Learning Support Co-ordinator). Use their expertise to provide professional development and readings as appropriate and available.
- Monitor students who made accelerated progress but just fell short of attaining achievement expectations, Plan and implement interventions for these students for build on their accelerated progress.
- Overall, results show the longer students remain at Fairfield Primary School, the greater chance there is to move these students.
- Continue to use a strategic approach to accelerating literacy school wide -. **Teacher Pedagogy Development**
- **Reviewing the teaching, learning and achievement of Mathematics across Fairfield Primary School (Achievement focus area for 2021 is Mathematics).**