



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2839

Principal: Debbie Stanger

School Address: 384 New Renwick Road, Fairhall, Blenheim, 7272

School Phone: 03 577 8939

School Email: office@fairhall.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

FAIRHALL SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Fairhall School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Clive
Dougall

Full Name of Presiding Member

Signed by:

6175205F878EBAF9

Signature of Presiding Member

26 May
2025

Date:

Debbie
Stanger

Full Name of Principal

Signed by:

CA5D3539D4815D8E

Signature of Principal

26 May
2025

Date:

Fairhall School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Clive Dougall	Presiding Member	Elected	May 2025
Debbie Stanger	Principal	ex Officio	
Rachel Roundhill	Parent Representative	Elected	May 2025
Anna O' Hagan	Parent Representative	Elected	Nov 2026
Sara Bishell	Parent Representative	Elected	Nov 2026
John Murphy	Parent Representative	Co-opted	May 2025
Carly Barnes	Staff Representative	Elected	May 2025

Fairhall School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,817,692	1,488,666	1,788,368
Locally Raised Funds	3	141,671	126,351	195,732
Interest		11,177	5,000	8,701
Gain on Sale of Property, Plant and Equipment		1,217	-	-
Total Revenue		1,971,757	1,620,017	1,992,801
Expense				
Locally Raised Funds	3	29,181	43,500	25,121
Learning Resources	4	1,326,045	1,112,025	1,385,300
Administration	5	157,784	111,395	125,421
Interest		4,377	-	3,650
Property	6	459,349	353,013	492,044
Loss on Disposal of Property, Plant and Equipment		-	-	2,503
Total Expense		1,976,736	1,619,933	2,034,039
Net Surplus/(Deficit) for the year		(4,979)	84	(41,238)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(4,979)	84	(41,238)

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

Fairhall School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		190,061	190,061	202,944
Total comprehensive revenue and expense for the year		(4,979)	84	(41,238)
Contribution - Furniture and Equipment Grant		-	-	9,973
Contribution - Te Mana Tūhono		-	-	18,382
Equity at 31 December		185,082	190,145	190,061
Accumulated comprehensive revenue and expense		185,082	190,145	190,061
Equity at 31 December		185,082	190,145	190,061

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.

Fairhall School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	3,928	84,350	56,266
Accounts Receivable	8	109,026	88,067	88,067
GST Receivable		6,719	11,921	11,921
Prepayments		16,033	14,226	14,226
Investments	9	132,374	125,008	125,008
Funds Receivable for Capital Works Projects	15	26,788	-	-
		<u>294,868</u>	<u>323,572</u>	<u>295,488</u>
Current Liabilities				
Accounts Payable	11	220,153	156,105	156,105
Revenue Received in Advance	12	18,553	25,211	25,211
Provision for Cyclical Maintenance	13	21,859	86,000	81,000
Finance Lease Liability	14	16,137	21,231	21,231
Funds held for Capital Works Projects	15	-	37,222	37,222
		<u>276,702</u>	<u>325,769</u>	<u>320,769</u>
Working Capital (Deficit)		18,166	(2,197)	(25,281)
Non-current Assets				
Property, Plant and Equipment	10	222,944	256,458	274,458
		<u>222,944</u>	<u>256,458</u>	<u>274,458</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	31,881	16,573	11,573
Finance Lease Liability	14	24,147	47,543	47,543
		<u>56,028</u>	<u>64,116</u>	<u>59,116</u>
Net Assets		<u>185,082</u>	<u>190,145</u>	<u>190,061</u>
Equity		<u>185,082</u>	<u>190,145</u>	<u>190,061</u>

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

Fairhall School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		346,428	319,913	365,849
Locally Raised Funds		122,663	126,351	176,927
Goods and Services Tax (net)		5,202	-	(579)
Payments to Employees		(245,711)	(141,452)	(255,526)
Payments to Suppliers		(265,778)	(255,728)	(269,192)
Interest Paid		(4,377)	-	(3,650)
Interest Received		11,180	5,000	8,083
Net cash (to)/from Operating Activities		(30,393)	54,084	21,912
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		1,217	-	-
Purchase of Property Plant & Equipment		(8,669)	(26,000)	(34,348)
Purchase of Investments		(7,366)	-	(4,915)
Net cash (to) Investing Activities		(14,818)	(26,000)	(39,263)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,973
Finance Lease Payments		(13,941)	-	(14,043)
Funds Administered on Behalf of Other Parties		6,814	-	33,203
Net cash (to)/from Financing Activities		(7,127)	-	29,133
Net (decrease)/increase in cash and cash equivalents		(52,338)	28,084	11,782
Cash and cash equivalents at the beginning of the year	7	56,266	56,266	44,484
Cash and cash equivalents at the end of the year	7	3,928	84,350	56,266

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

Fairhall School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Fairhall 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 \$33 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 whole dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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.

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

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

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

Other Grants where conditions exist

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

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.7. 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.

1.8. 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	20-40 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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.

1.10. 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.

1.11. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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 the surplus or deficit in the period in which they arise.

1.12. Revenue Received in Advance

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

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

1.13. 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 Comprehensive Revenue and Expense.

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

1.14. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.15. 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, and finance lease 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.

1.16. 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.

1.17. Budget Figures

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

1.18. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	374,683	349,780	404,818
Teachers' Salaries Grants	1,058,856	888,886	1,017,960
Use of Land and Buildings Grants	384,153	250,000	365,590
	<u>1,817,692</u>	<u>1,488,666</u>	<u>1,788,368</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	93,673	77,850	132,079
Fees for Extra Curricular Activities	20,002	23,500	23,608
Trading	355	15,000	2,805
Fundraising and Community Grants	19,384	7,000	18,203
Other Revenue	8,257	3,001	4,082
International Student Fees	-	-	14,955
	<u>141,671</u>	<u>126,351</u>	<u>195,732</u>
Expenses			
Extra Curricular Activities Costs	22,241	23,500	24,620
Trading	2,792	15,000	501
Fundraising and Community Grant Costs	4,148	5,000	-
	<u>29,181</u>	<u>43,500</u>	<u>25,121</u>
<i>Surplus for the year Locally raised funds</i>	<u>112,490</u>	<u>82,851</u>	<u>170,611</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	60,570	62,550	99,996
Information and Communication Technology	9,410	16,700	6,320
Employee Benefits - Salaries	1,191,357	969,202	1,211,868
Staff Development	14,452	18,173	19,809
Other Learning Resources	992	1,400	1,751
Depreciation	49,264	44,000	45,556
	<u>1,326,045</u>	<u>1,112,025</u>	<u>1,385,300</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,365	4,500	5,788
Board Fees and Expenses	8,372	3,500	9,947
Other Administration Expenses	30,002	24,500	24,651
Employee Benefits - Salaries	91,188	63,890	71,338
Insurance	8,765	8,692	8,053
Service Providers, Contractors and Consultancy	10,092	6,313	5,644
	<u>157,784</u>	<u>111,395</u>	<u>125,421</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	36,453	36,600	36,659
Cyclical Maintenance	13,435	14,000	20,600
Adjustment to the Provision- Other Adjustments	(52,268)	-	-
Heat, Light and Water	26,867	16,500	19,730
Rates	688	800	637
Repairs and Maintenance	23,441	2,500	17,283
Use of Land and Buildings	384,153	250,000	365,590
Other Property Expenses	8,295	5,500	4,936
Employee Benefits - Salaries	18,285	27,113	26,609
	<u>459,349</u>	<u>353,013</u>	<u>492,044</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	3,928	84,350	56,266
Cash and Cash Equivalents for Statement of Cash Flows	<u>3,928</u>	<u>84,350</u>	<u>56,266</u>

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

Of the \$3,928 Cash and Cash Equivalents and \$132,374 Investments, \$44,112 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$3,928 Cash and Cash Equivalents and \$132,374 Investments, \$1,861 of Other Revenue in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,052	1,052
Receivables from the Ministry of Education	5,588	-	-
Interest Receivable	1,450	1,453	1,453
Teacher Salaries Grant Receivable	101,988	85,562	85,562
	<u>109,026</u>	<u>88,067</u>	<u>88,067</u>
Receivables from Exchange Transactions	1,450	2,505	2,505
Receivables from Non-Exchange Transactions	107,576	85,562	85,562
	<u>109,026</u>	<u>88,067</u>	<u>88,067</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	132,374	125,008	125,008
Total Investments	<u>132,374</u>	<u>125,008</u>	<u>125,008</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	29,578	-	-	-	(1,256)	28,322
Furniture and Equipment	142,102	4,303	-	-	(20,566)	125,839
Information and Communication Technology	30,889	3,090	-	-	(8,834)	25,145
Leased Assets	67,641	-	(10,919)	-	(17,918)	38,804
Library Resources	4,248	1,319	(43)	-	(690)	4,834
Balance at 31 December 2024	274,458	8,712	(10,962)	-	(49,264)	222,944

The net carrying value of equipment held under a finance lease is \$38,804 (2023: \$67,641)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	108,674	(80,352)	28,322	108,674	(79,096)	29,578
Furniture and Equipment	519,313	(393,474)	125,839	515,009	(372,907)	142,102
Information and Communication Technology	120,309	(95,164)	25,145	117,219	(86,330)	30,889
Leased Assets	63,714	(24,910)	38,804	94,581	(26,940)	67,641
Library Resources	22,721	(17,887)	4,834	21,620	(17,372)	4,248
Balance at 31 December	834,731	(611,787)	222,944	857,103	(582,645)	274,458

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	101,144	20,772	20,772
Accruals	7,365	3,939	3,939
Banking Staffing Overuse	-	29,867	29,867
Employee Entitlements - Salaries	106,269	96,370	96,370
Employee Entitlements - Leave Accrual	5,375	5,157	5,157
	220,153	156,105	156,105
Payables for Exchange Transactions	220,153	156,105	156,105
	220,153	156,105	156,105

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	16,692	3,290	3,290
Other Revenue in Advance	1,861	21,921	21,921
	18,553	25,211	25,211

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	92,573	92,573	71,973
Increase to the Provision During the Year	13,435	14,000	20,600
Other Adjustments	(52,268)	-	-
Use of the Provision During the Year	-	(4,000)	-
Provision at the End of the Year	53,740	102,573	92,573
Cyclical Maintenance - Current	21,859	86,000	81,000
Cyclical Maintenance - Non current	31,881	16,573	11,573
	53,740	102,573	92,573

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan is prepared by a Ministry of Education appointed property consultant.

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	19,146	26,472	26,472
Later than One Year	27,220	54,078	54,078
Future Finance Charges	(6,082)	(11,776)	(11,776)
	40,284	68,774	68,774
Represented by:			
Finance lease liability - Current	16,137	21,231	21,231
Finance lease liability - Non current	24,147	47,543	47,543
	40,284	68,774	68,774

15. 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 project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
UNC: Site: Pump Upgrade - 235781	900	-	(900)	-	-
AMS Comb: B;C;L: Roofing replacement - 237618	36,322	250,000	(313,110)	-	(26,788)
Totals	37,222	250,000	(314,010)	-	(26,788)

Represented by:

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

-
(26,788)

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
UNC: Site: Pump Upgrade - 235781	4,019	4,124	(7,243)	-	900
AMS Comb: B;C;L: Roofing replacement - 237618	-	62,062	(25,740)	-	36,322
Totals	4,019	66,186	(32,983)	-	37,222

Represented by:

Funds Held on Behalf of the Ministry of Education

37,222

16. 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.

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,515	3,823
<i>Leadership Team</i>		
Remuneration	379,856	369,463
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	383,371	373,286

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance and Property that meet monthly and quarterly respectively. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	4-5	0-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 -110	2.00	2.00
110 -120	-	1.00
120 - 130	1.00	-
	3.00	3.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$70,730 (2023:\$37,221) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
AMS Comb: B;C;L: Roofing replacement - 237618	70,730
Total	70,730

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

21. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	3,928	84,350	56,266
Receivables	109,026	88,067	88,067
Investments - Term Deposits	132,374	125,008	125,008
Total Financial assets measured at amortised cost	245,328	297,425	269,341

Financial liabilities measured at amortised cost

Payables	220,153	156,105	156,105
Finance Leases	40,284	68,774	68,774
Total Financial liabilities measured at amortised Cost	260,437	224,879	224,879

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FAIRHALL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Fairhall School (the School). The Auditor-General has appointed me, Warren Johnston, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2024, 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 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 26 May 2025. 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 arise from section 134 of the Education and Training Act 2020.

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 Members of the Board listing, End of Year Data Summary, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and the Kiwisport Report, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Warren Johnstone
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

EOY Data Summary 2024

At Fairhall School we focus on the progress students make, as well as their achievement. Our assessment criteria are now aligned with Piritahi Kahui Ako and are in line with MOE interpretations of how curriculum levels are related to year levels.

A curriculum level is condensed into 2 years, rather than covered over approximately three years as in the past, as shown in the table below.

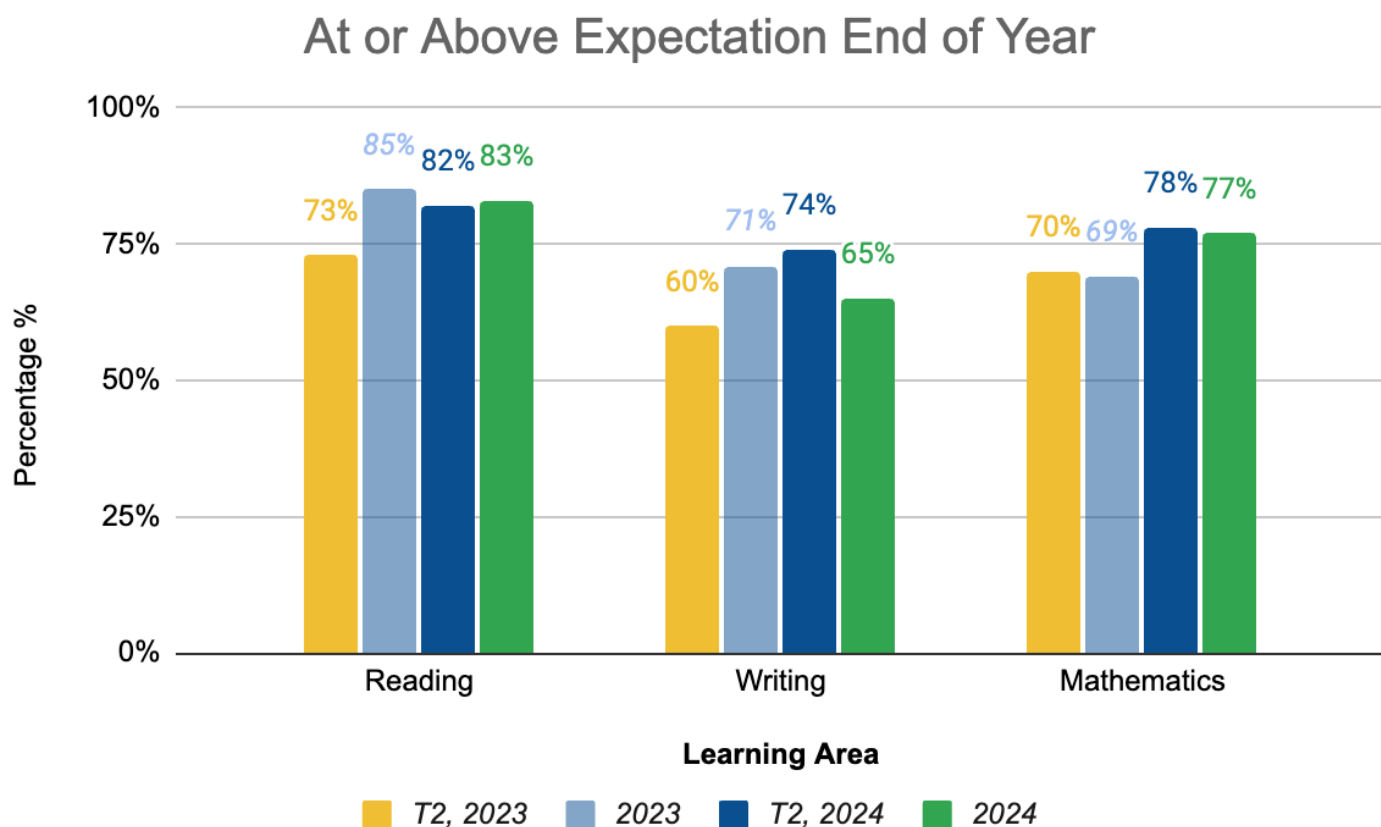
End of Year Expected Curriculum Levels (aligned to Piritahi Kahu Ako levels)							
Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Middle Level 1	End Level 1	Middle Level 2	End Level 2	Middle Level 3	End Level 3	Middle Level 4	End Level 4

This is the second year that we have been specifically assessing against these revised “expected” levels. [Graph 1](#) below shows the results in Reading, Writing and Mathematics for this year (green) against last year (blue), with mid-year results included for comparison in both.

Whole school data and analysis are shown in the tables and graphs below. It is important to focus on the shifts in progress rather than just the achievement level, and Piritahi Kahui Ako will be able to provide this analysis for us. They are in the process of gathering end-of-year data on all 21 schools and will be able to compare the end of 2023 with the end of 2024 data, as well as compare Fairhall School with other schools in Piritahi Kahui Ako. Both progress and achievement will be analysed.

At the time of gathering the data, we had a total school roll of 192 students. The data presented in Graph 1 is based on 186 students in Years 1–8. The 6 students who have been excluded from the data are New Entrants or students who have been at our school for less than 6 weeks.

Graph 1



Graph 1 shows progress over two years. The data is measured against the Piritahi agreed levels (*Mid-year data included for comparison*). The data also contains all students, including special needs and ESOL students.

Writing (65%) is currently our lowest-achieving area, followed by Mathematics (77%) and Reading (83%). All are below the expected level of 90%, which is our target.

As per our Reporting Timeline, we held Learning Conferences at the end of Term 1. We had a written Mid-Year Report at the end of Term 2, followed by Learning Conferences at the start of Term 3. The end-of-year written reports will be shared with whānau in the last week of term. Both reports contain information on the key competencies related to our PRIDE Value, a comprehensive General Comment, Next Steps for the mid-year and a learning comment for the end of the year. Both have the current OTJ work *at level* and a graph explaining this level.

These tables give more detail across the different levels of the school.

Reading

All students

Reading Term 4 - 2024 - Student Counts & Percentages

Split By: Year Level

Search:

↑↓	Well Below↑↓	Below↑↓	At↑↓	Above↑↓
1	0 (0%)	0 (0%)	28 (88%)	4 (13%)
2	1 (5%)	1 (5%)	11 (50%)	9 (41%)
3	4 (17%)	4 (17%)	10 (43%)	5 (22%)
4	3 (14%)	3 (14%)	11 (52%)	4 (19%)
5	2 (7%)	3 (10%)	20 (67%)	5 (17%)
6	1 (4%)	2 (8%)	15 (58%)	8 (31%)
7	3 (16%)	2 (11%)	11 (58%)	3 (16%)
8	2 (15%)	2 (15%)	7 (54%)	2 (15%)

Writing

All Students

Writing Term 4 - 2024 - Student Counts & Percentages

Split By: Year Level

Search:

↑↓	Well Below↑↓	Below↑↓	At↑↓	Above↑↓
1	0 (0%)	0 (0%)	31 (97%)	1 (3%)
2	1 (5%)	4 (18%)	13 (59%)	4 (18%)
3	6 (26%)	11 (48%)	6 (26%)	0 (0%)
4	4 (19%)	10 (48%)	6 (29%)	1 (5%)
5	1 (3%)	8 (27%)	17 (57%)	4 (13%)
6	3 (12%)	7 (27%)	13 (50%)	3 (12%)
7	2 (11%)	5 (26%)	12 (63%)	0 (0%)
8	2 (15%)	2 (15%)	8 (62%)	1 (8%)

Mathematics

All students

Math Term 4 - 2024 - Student Counts & Percentages

Split By: Year Level

Search:

↑↓	Well Below↑↓	Below↑↓	At↑↓	Above↑↓
1	0 (0%)	0 (0%)	30 (94%)	2 (6%)
2	0 (0%)	3 (14%)	13 (59%)	6 (27%)
3	3 (13%)	9 (39%)	7 (30%)	4 (17%)
4	2 (10%)	5 (24%)	9 (43%)	5 (24%)
5	2 (7%)	3 (10%)	21 (70%)	4 (13%)
6	3 (12%)	2 (8%)	17 (65%)	4 (15%)
7	4 (21%)	3 (16%)	12 (63%)	0 (0%)
8	1 (8%)	4 (31%)	4 (31%)	4 (31%)

Key findings for the data

Year levels

Year level	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	All Levels
% At or Above Expectation									
Reading	100%	90%	65%	71%	85%	89%	74%	69%	83%
Writing	100%	77%	26%	34%	70%	62%	63%	70%	65%
Mathematics	100%	86%	47%	67%	83%	80%	63%	62%	77%

- Reading – all levels are achieving between 65% and 100% at or above expectation. Year 1 can only be 100% as they have not been at school long enough to be below. Year 3, Year 4 & Year 8 data is low.
- Writing – results are very low, particularly Y3, Y4, Y6 & Y7. We need to work out why there is such a big decline from Year 2 to 3
- Mathematics – The Y3, Y4, Y6 & Y8 data is particularly low.

General comments

- At all levels there are quite significant variations between achievement in the three areas of Reading, Writing and Mathematics.
- Reading & Writing levels in Years 1-2 are higher than reading at other levels. This could be attributed to the Structured Literacy Approach (BSLA) which is a relatively new way of teaching reading to new entrants and juniors that the school has undertaken professional development on over the past two years.
- In 2025 Writing will become our target area as we made the least amount of improvement in this area.

Gender

- This year we have even gender numbers; females (93) than males (93)

Reading Term 4 - 2024 - 100% Bar Chart

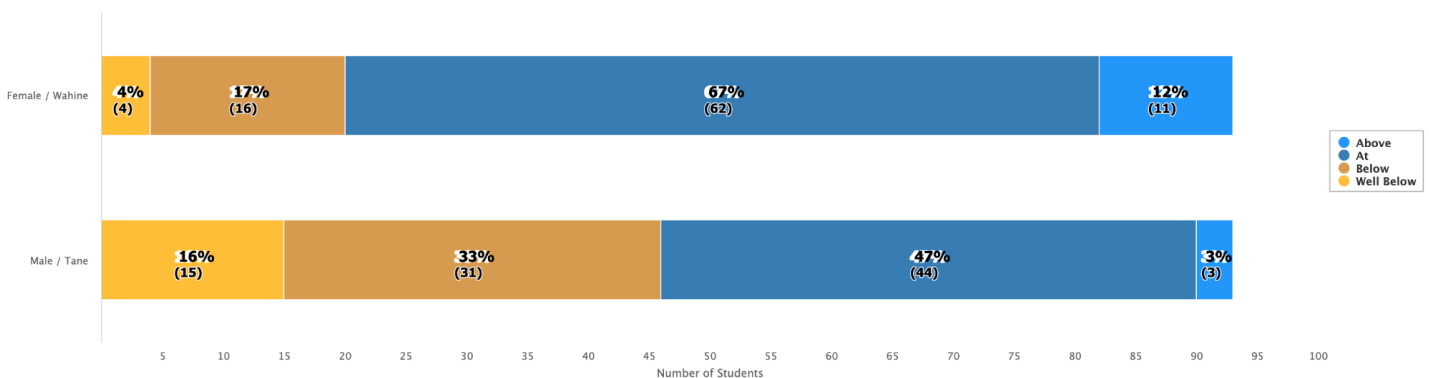
Split By: Gender



- Reading - females are achieving higher than males, approx 91% to 73%

Writing Term 4 - 2024 - Bar Chart

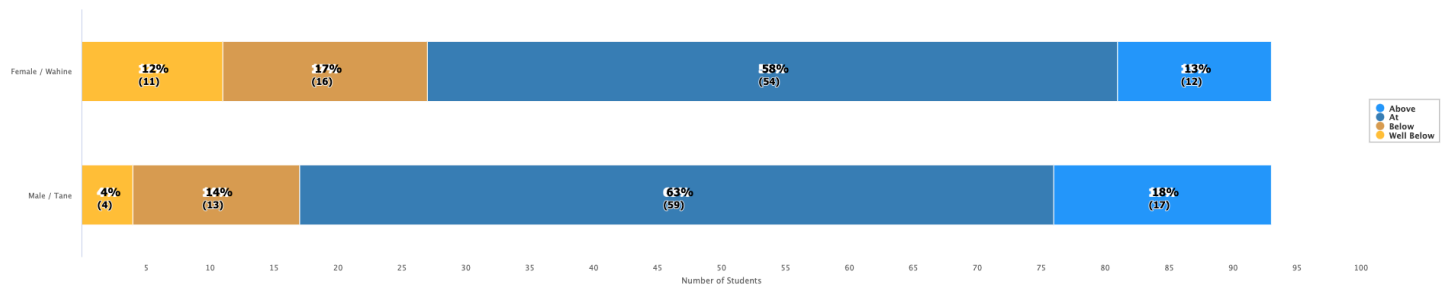
Split By: Gender



- Writing - there is a significant difference in this area, females 73% to males 47%

Math Term 4 - 2024 - Bar Chart

Split By: Gender



- Mathematics – males are achieving higher 81% than females 71%.

Ethnicity

Year level					
% At or Above Expectation	Asian (4)	Māori (17)	MELAA Middle Eastern/Latin American/African (5)	NZ Europeans (148)	Other (12)
Reading	75%	88%	40%	83%	84%
Writing	50%	59%	40%	68%	50%
Mathematics	100%	53%	40%	81%	58%

- Reading – Māori students are achieving slightly higher 88% than NZ European students 83%
- Writing – NZ Europeans are achieving higher 68% compared to Māori students 59%
- Mathematics – Asian students are our top achievers. NZ Europeans are achieving higher 81% than our Māori students 53%

Mathematics Annual Achievement Targets 2024

Refer to the [DRAFT FS Mathematics Report to the Board November 2024](#)

Discussion for MOE Target Students 2025

Writing is an area of need for our students. We have BSLA operating in our Year 1-3 classes, and are waiting to see if the BSLA will be offered for Y4-6 in 2025. It was not in Term 4, 2024. We have decided continuity across the school is a focus, so if this is available we will train staff in this going forward.

Keeping in mind the above we will be focusing on *Writing* across the school in 2025. Analysis of school-wide Writing Data from November 2024 identified some needs

across a range of cohorts (see the table below). The data showed that overall 65% of students were achieving At or Above their expected Writing level according to the Piritahi Kahui Ako curriculum level interpretations. These interpretations are based on a curriculum level being covered in two years so the expectations are higher than in past years. These expectations will move to the phases in 2025. We will report on expected progress.

End of Year 2024 Writing							
Below or Well Below Expectations	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Number	0	5	17	14	9	10	7
%	0%	23%	77%	66%	30%	38%	37%

The table above shows that areas of most need at the end of 2024 were Y3, Y4, Y6 & Y7 (the higher the percentage here, the more have not achieved the expected level)

The proposed MOE Achievement Target for *next year* will be:

- ☐ ***Students achieving below their expected level for Writing in Years 4, 5, 7 & 8 will make accelerated progress by the end of 2025.***

Recommendations for 2025

In line with our data and Piritahi Kahui Ako (CoL), we will continue to focus on our proposed strategic goals, which relate to *Teaching & Learning* (student progress and achievement, strengthening teacher /leadership capability), *Hauora* (well-being), and *Cultural connections*.

As we are a Y1-8 school the core foundation areas of Reading, Writing and Mathematics will always be central to our teaching and learning programmes, and will continually be areas for development.

Next year, we will focus on improving teacher capability and student progress and achievement using the new curriculum and phases. This is a significant shift and will require a clear and structured plan of implementation. We have aligned our Management Units to this and will have *Teaching & Learning Leaders* in both Literacy and Maths for 2025 to further support this mahi..

In addition, as part of our Piritahi Kahui Ako (CoL) we have again been allocated a Within School Lead (WSL) role for 2025. This will be used to further support the *Teaching & Learning Leaders*. We also have an Across School Lead (ASL), Carly Barnes, who supports and leads this area across the school. These four key staff members, along with the team leader and myself as principal, will ensure that the implementation of the new curriculum, including reporting on the phases, will be a priority for Fairhall School.

As discussed above, Writing will be our MOE achievement target area.

We will also be focusing on ensuring the Structured Literacy Programme becomes embedded from Year 1-3. All teachers in these areas will hold their MicroCredential in the BSLA approach. We will access training in BSLA as a preference, or if not available, another structured approach for teachers higher up in the school. PB4L-SW Positive Behaviour for Learning – School-Wide – Fairhall Fair⁴all continues, as does developing our local Fairhall School curriculum.

Compiled by Debbie Stanger

November 2024

Appendix #3

How are we giving effect to Te Tiriti o Waitangi?

Using **Ngā Kawatau me ngā Tūmanakotanga o Te Tauihu** – Our Iwi Aspirations as a taonga and referring to it and using it to help guide us during decision making and planning. **Strategic planning goals and resourcing (4 Management Units)** are based on Teaching & Learning, Hauora & Cultural Connections. **Data and reporting analysis** includes a breakdown of all learners based on ethnicity to ensure equitable outcomes for Māori learners vs the whole. We are an active part of the **Piritahi Kahui Ako** which has a framework based around **Ka Hikitia domains, equity, excellent, belonging, Hauora and Mauri Ora. Kapa Haka opportunities** for our whole kura along with **Te Reo** opportunities for students with our Kuia. We have **representation of Māori on our Board**. We actively **engage our whānau** with Kanohi ki te Kanohi, Matariki, Hāngi, Whānau Hui. Board attendance at a **Regional Hui** with a focus on Ka Hikitia facilitated by our Kahui Ako through Poutama Pounamu.

Fairhall School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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?	Yes
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias. <p>By adhering to the practices outlined above. The Principal is the delegated EEO and is appointed annually at our Feb Board Meeting.</p> <p>Follows a fair employment process with key criteria determined before advertising the position.</p>
How do you practise an impartial selection of suitably qualified persons for an appointment?	<p>We look at the key criteria determined for the position and rate applicants accordingly. We always follow an appointment procedure and have an appointment committee to ensure procedures are correctly followed.</p>

How are you recognising, <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? 	We undertake PD related to Māori aspirations including NZSTA training eg Te Tiriti o Waitangi
How have you enhanced the abilities of individual employees?	Schoolwide and individual professional development opportunities. Induction programme.
How are you recognising the employment requirements of women?	Following good practices such as hygiene products in toilets, holding positions open for maternity leave, flexible return to work options,
How are you recognising the employment requirements of persons with disabilities?	Following good practices such as being inclusive and meeting their needs as much as possible eg ramps and disability access to all rooms, included in emergency procedures, hearing and vision aides as required, disability parking, etc.

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 that 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?	✓	



Fairhall School

Whāia te iti kahurangi

KiwiSport Funding 2024

KiwiSport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received a total KiwiSport funding of \$2,760.96 (excluding GST).

The funding was spent on developing ball and game skills, purchasing sports equipment and assisting teams to participate in tournaments, including transportation of sports teams to and from venues.

The number of students participating in organised sport was between 180 and 200.

Signed:

Debbie Stanger
Tumuaki - Fairhall School