



# FAIRTON SCHOOL

Success in Learning • Success in Life

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

<b>Ministry Number:</b>	3336
<b>Principal:</b>	Jude Irwin
<b>School Address:</b>	14 Fairfield Road, Fairton, Ashburton
<b>School Postal Address:</b>	14 Fairfield Road, RD 2, Ashburton, 7772
<b>School Phone:</b>	03 308 9205
<b>School Email:</b>	<a href="mailto:office@fairton.school.nz">office@fairton.school.nz</a>

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# FAIRTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Fairton School

## Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Matt Colgan

Full Name of Presiding Member

Signed by:  
  
2713E45D34462372


Signature of Presiding Member

28/05/2026

Date:

Jude Irwin

Full Name of Principal

Signed by:  
  
D7C2467C28FE3E42

Signature of Principal

28/05/2026

Date:

# Fairton School

## Members of the Board

For the year ended 31 December 2025

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Matthew Colgan	Presiding Member	Elected	Sep 2028
Shane Cochrane	Presiding Member	Elected	May 2025
Jude Irwin	Principal	ex Officio	
Danielle McKain	Parent Representative	Elected	Sep 2028
Rachel Wilson	Parent Representative	Elected	May 2025
Emma Haskett	Parent Representative	Elected	Dec 2026
Louise Smith	Staff Representative	Elected	Jan 2025
Livia McGregor	Staff Representative	Elected	Sep 2028
Laurie Rattray	Parent Representative	Elected	Sep 2028

# Fairton School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	517,857	489,942	504,471
Locally Raised Funds	3	26,693	14,800	65,363
Interest		2,361	1,000	8,587
<b>Total Revenue</b>		<b>546,911</b>	<b>505,742</b>	<b>578,421</b>
<b>Expense</b>				
Locally Raised Funds	3	10,445	6,880	10,832
Learning Resources	4	369,590	326,326	335,786
Administration	5	76,661	68,975	72,240
Interest		1,575	5	569
Property	6	138,949	114,682	116,368
Loss on Disposal of Property, Plant and Equipment		553	-	9,982
<b>Total Expense</b>		<b>597,773</b>	<b>516,868</b>	<b>545,777</b>
<b>Net (Deficit)/Surplus for the year</b>		<b>(50,862)</b>	<b>(11,126)</b>	<b>32,644</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(50,862)</b>	<b>(11,126)</b>	<b>32,644</b>

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

# Fairton School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		117,195	117,195	84,551
Total comprehensive revenue and expense for the year		(50,862)	(11,126)	32,644
Contribution - Furniture and Equipment Grant		1,875	-	-
Distributions to the Ministry of Education	14	(10,697)	-	-
<b>Equity at 31 December</b>		57,511	106,069	117,195
Accumulated comprehensive revenue and expense		57,511	106,069	117,195
<b>Equity at 31 December</b>		57,511	106,069	117,195

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.

# Fairton School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	153,694	292,748	291,874
Accounts Receivable	8	25,135	32,014	32,014
GST Receivable		-	12,180	12,180
Prepayments		4,170	8,343	8,343
		182,999	345,285	344,411
<b>Current Liabilities</b>				
GST Payable		12,554	-	-
Accounts Payable	10	49,374	69,476	69,476
Revenue Received in Advance	11	574	6,954	6,954
Provision for Cyclical Maintenance	12	4,500	14,279	8,967
Finance Lease Liability	13	4,811	3,832	3,832
Funds held for Capital Works Projects	14	114,480	223,498	223,498
		186,293	318,039	312,727
<b>Working Capital (Deficit) / Surplus</b>		(3,294)	27,246	31,684
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	106,343	94,228	106,228
		106,343	94,228	106,228
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	29,967	-	5,312
Finance Lease Liability	13	15,571	15,405	15,405
		45,538	15,405	20,717
<b>Net Assets</b>		57,511	106,069	117,195
<b>Equity</b>		57,511	106,069	117,195

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

# Fairton School

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		141,091	125,484	136,640
Locally Raised Funds		18,545	14,800	71,954
Goods and Services Tax (net)		24,734	-	(10,005)
Payments to Employees		(85,715)	(65,700)	(82,729)
Payments to Suppliers		(109,902)	(74,705)	(49,067)
Interest Paid		(1,575)	(5)	(569)
Interest Received		2,361	1,000	8,587
Net cash (to)/from Operating Activities		(10,461)	874	74,811
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(9,364)	-	(35,575)
Net cash (to) Investing Activities		(9,364)	-	(35,575)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,875	-	-
Distributions to the Ministry of Education		(10,697)	-	-
Finance Lease Payments		(3,558)	-	(2,999)
Funds Administered on Behalf of Other Parties		(105,975)	-	178,748
Net cash (to)/from Financing Activities		(118,355)	-	175,749
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(138,180)</b>	<b>874</b>	<b>214,985</b>
Cash and cash equivalents at the beginning of the year	7	291,874	291,874	76,889
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>153,694</b>	<b>292,748</b>	<b>291,874</b>

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.

# Fairton School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Fairton 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 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 expense 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 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**

The 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 12.

#### *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 9.

#### **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 13. Future operating lease commitments are disclosed in note 19b.

##### *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 they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

## **Interest Revenue**

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

### **1.4. Operating Lease Payments**

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

### **1.5. 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.

### **1.6. 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.

### **1.7. 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.

### **1.8. 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	50 years
Furniture and Equipment	10–20 years
Information and Communication Technology	2–5 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 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.

### **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 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 initially recognised at fair value and 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 statement 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	143,881	125,484	140,013
Teachers' Salaries Grants	294,322	276,076	276,076
Use of Land and Buildings Grants	79,654	88,382	88,382
	<u>517,857</u>	<u>489,942</u>	<u>504,471</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	10,433	4,000	2,870
Fees for Extra Curricular Activities	9,363	4,500	3,299
Trading	677	1,650	1,651
Fundraising and Community Grants	3,515	2,100	51,636
Other Revenue	2,705	2,050	4,659
Transport Revenue	-	500	1,248
	<u>26,693</u>	<u>14,800</u>	<u>65,363</u>
<b>Expense</b>			
Extra Curricular Activities Costs	8,361	5,350	6,152
Trading	157	30	303
Fundraising and Community Grant Costs	-	-	456
Other Locally Raised Funds Expenditure	33	-	-
Transport (Local)	1,894	1,500	3,921
	<u>10,445</u>	<u>6,880</u>	<u>10,832</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>16,248</u>	<u>7,920</u>	<u>54,531</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	5,477	3,000	4,328
Information and Communication Technology	1,478	800	282
Employee Benefits - Salaries	340,675	308,576	316,643
Staff Development	6,289	1,950	2,961
Depreciation	15,671	12,000	11,572
	<u>369,590</u>	<u>326,326</u>	<u>335,786</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,502	10,500	8,636
Board Fees and Expenses	4,831	4,100	4,881
Operating Leases	1,221	8,600	1,589
Other Administration Expenses	16,323	8,575	11,869
Employee Benefits - Salaries	39,426	33,200	40,318
Insurance	535	-	535
Service Providers, Contractors and Consultancy	3,823	4,000	4,412
	<u>76,661</u>	<u>68,975</u>	<u>72,240</u>

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	14,701	15,000	15,820
Cyclical Maintenance	20,188	1,500	85
Heat, Light and Water	5,270	3,650	3,678
Repairs and Maintenance	9,499	4,000	5,273
Use of Land and Buildings	79,654	88,382	88,382
Employee Benefits - Salaries	64	-	-
Other Property Expenses	9,573	2,150	3,130
	<u>138,949</u>	<u>114,682</u>	<u>116,368</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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	153,694	292,748	291,874
Cash and cash equivalents for Statement of Cash Flows	<u>153,694</u>	<u>292,748</u>	<u>291,874</u>

Of the \$153,694 Cash and Cash Equivalents, \$118,097 is subject to restrictions for the following reasons:

- \$574 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 11.
- \$117,523 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 14

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	65	403	403
Receivables from the Ministry of Education	5,640	3,551	3,551
Teacher Salaries Grant Receivable	19,430	28,060	28,060
	<u>25,135</u>	<u>32,014</u>	<u>32,014</u>
Receivables from Exchange Transactions	65	403	403
Receivables from Non-Exchange Transactions	25,070	31,611	31,611
	<u>25,135</u>	<u>32,014</u>	<u>32,014</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2025</b>						
Building Improvements	32,285	-	-	-	(1,194)	31,091
Furniture and Equipment	39,616	8,650	-	-	(5,056)	43,210
Information and Communication Technology	12,551	714	-	-	(3,888)	9,377
Leased Assets	19,303	5,443	-	-	(5,102)	19,644
Library Resources	2,473	1,533	(554)	-	(431)	3,021
	<u>106,228</u>	<u>16,340</u>	<u>(554)</u>	<u>-</u>	<u>(15,671)</u>	<u>106,343</u>

The net carrying value of furniture and equipment held under a finance lease is \$19,644 (2024: \$19,303)

### 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.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	59,722	(28,631)	31,091	59,722	(27,437)	32,285
Furniture and Equipment	184,870	(141,660)	43,210	176,220	(136,604)	39,616
Information and Communication Technology	69,267	(59,890)	9,377	68,552	(56,001)	12,551
Leased Assets	24,677	(5,033)	19,644	23,470	(4,167)	19,303
Library Resources	29,373	(26,352)	3,021	35,860	(33,387)	2,473
	367,909	(261,566)	106,343	363,824	(257,596)	106,228

#### 10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	18,332	31,798	31,798
Accruals	8,302	6,436	6,436
Employee Entitlements - Salaries	22,474	31,024	31,024
Employee Entitlements - Leave Accrual	266	218	218
	49,374	69,476	69,476
Payables for Exchange Transactions	49,374	69,476	69,476
	49,374	69,476	69,476

The carrying value of payables approximates their fair value.

#### 11. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	574	-	-
Other Revenue in Advance	-	6,954	6,954
	574	6,954	6,954

#### 12. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	14,279	14,279	14,194
Increase to the Provision During the Year	20,188	1,500	85
Use of the Provision During the Year	-	(1,500)	-
Provision at the End of the Year	34,467	14,279	14,279
Cyclical Maintenance - Current	4,500	14,279	8,967
Cyclical Maintenance - Non current	29,967	-	5,312
	34,467	14,279	14,279

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 most recent 10 Year Property plan which has been prepared by a Ministry Engaged Consultant.

### 13. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	6,299	5,223	5,223
Later than One Year	17,470	17,939	17,939
Future Finance Charges	(3,387)	(3,925)	(3,925)
	<u>20,382</u>	<u>19,237</u>	<u>19,237</u>
<b>Represented by:</b>			
Finance lease liability - Current	4,811	3,832	3,832
Finance lease liability - Non current	15,571	15,405	15,405
	<u>20,382</u>	<u>19,237</u>	<u>19,237</u>

### 14. 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.

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
MOE Project Block 1, 2 and 5 upgrade - 233253	223,498	25,000	(259,194)	10,696	-
Sewerage Upgrade	-	117,523	(3,043)	-	114,480
Totals	<u>223,498</u>	<u>142,523</u>	<u>(262,237)</u>	<u>10,696</u>	<u>114,480</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education 114,480

MOE Project Block 1, 2 and 5 upgrade costs exceeded the Ministry funding; therefore, the Board provided \$10,696 of funding to complete and close out the project from retained surpluses. The \$10,696 was treated as a donation to the Ministry of Education via a distribution through equity.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
MOE Project Block 1, 2 and 5 upgrade - 233253	44,750	228,344	(49,596)	-	223,498
Totals	<u>44,750</u>	<u>228,344</u>	<u>(49,596)</u>	<u>-</u>	<u>223,498</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education 223,498

### 15. 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.

## 16. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members and the Principal.

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,730	3,935
<i>Leadership Team</i>		
Remuneration	134,939	119,200
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	137,669	123,135

There are five members of the Board excluding the principal. The Board had held nine full meetings of the Board in the year. As well as our regular board meetings, including preparation time, the Presiding member and other board members have also been involved in meetings to consider student welfare matters when applicable.

### Principal

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	110-120
Benefits and Other Emoluments	3-4	2-3
Termination Benefits	0-0	0-0

### Other Employees

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

<b>Remuneration \$000</b>	<b>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 -110	-	-
	-	-

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

## 17. 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:

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
Total	-	-
Number of People	-	-

## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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.

## 19. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$127,538 (2024: \$268,083) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Sewerage Upgrade	127,538
<b>Total</b>	<b>127,538</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

### (b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

## 20. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	153,694	292,748	291,874
Receivables	25,135	32,014	32,014
Total financial assets measured at amortised cost	<u>178,829</u>	<u>324,762</u>	<u>323,888</u>

### Financial liabilities measured at amortised cost

Payables	49,374	69,476	69,476
Finance Leases	20,382	19,237	19,237
Total financial liabilities measured at amortised cost	<u>69,756</u>	<u>88,713</u>	<u>88,713</u>

## 21. Events After Balance Date

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

## 22. Working Capital Deficit

The School has experienced financial difficulties and has a working capital deficit of (\$3,664). The financial difficulties have arisen mainly because the School has incurred a cash deficit in 2025, partially caused by significant asset maintenance in addition to carrying out significant asset replacement and recognising a board contribution of \$10,696 to a long term ministry property project during the year (dating back to 2022). The School is managing this by tighter budgetary control to reduce future deficits. These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FAIRTON SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Fairton School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, 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.

## Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the 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 28 May 2026. This is the date at which our opinion is expressed.

## 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 audit 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 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 the Board intends to close or merge the School, or has 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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance Reporting, Members of the Board listing, Annual Implementation Plan 2025, Statement of Compliance with Employment Policy, Te Tiriti o Waitangi Report and a Statement of KiwiSport funding.

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 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) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Amy Goodman  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Statement of Variance Reporting



March 2025

<b>School Name:</b>	Fairton School	2025	<b>School Number:</b>	3336
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<p>Strategic aim <b>Analysis report</b></p>	<p>To continue to raise engagement and achievement in the Writing of all pupils.</p> <p>To include Structured Literacy in the Writing programme to raise engagement and achievement.</p> <p>For Teachers and Pupils to develop and continue the use of learning progressions and exemplars to assist learning and assessment self / peer / Teacher.</p> <p>For Teachers in Phase 2 class to use PAT's and e-Asstle for assessment, alongside other assessment practices.</p>
<p><b>Annual Aim:</b></p>	<p><b>Goal 1:</b> To raise engagement and achievement in the writing of all pupils.</p> <p>To develop and deliver quality programmes in Writing, incorporating both Structured Literacy and Writing programmes.</p> <p>To use appropriate assessment tools to identify the needs of learners and gauge what supports may be required.</p> <p>To access appropriate resources</p> <p>To upskill Teachers in the delivery of Structured Literacy and quality Writing programmes.</p> <p>To upskill Teaches in the use of robust assessment practices both formative and summative.</p>
<p><b>Target:</b></p>	<p>For pupils to move 2 sub-levels in Writing from the beginning of 2025 until the end of 2025 using curriculum levels. New curriculum tools to be developed as these roll out during the year.</p> <p>For Teachers to measure progress of pupils in Structured Literacy using the Ideal tools, and for Pupils to make incremental progress within the Structured Literacy level during the year.</p> <p>To improve the content of all aspects of Writing. To improve editing skills. To improve the use of surface features such as punctuation and spelling, vocabulary, sentence structure and structure and language. To develop understanding of formats and genres to use for different writing types.</p> <p>To use the learning progressions to guide assessments, followed by new curriculum markers.</p> <p>For Teachers to implement a robust assessment system using both progressions and Structured Literacy testing tools (Ideal), and PAT's (Senior School).</p>



# Tātaritanga raraunga

## Baseline Data:

Analysis of school-wide data at the beginning of the 2025 year identified the continued need for a focus on the engagement and achievement of pupils in all aspects of writing, including the understanding of Structured Literacy. Assessment practices needed to be more uniform for consistency of results and an assessment plan outlining tools needed to be developed. This was developed but under constant review during the year due to curriculum refresh developments. The final curriculum in English is to be introduced during the 2026 year.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Data was gathered at the beginning, middle and end of the year.</p> <p>RTLB was brought in to develop kaiako competency in the teaching of Reading and Writing in Room 1.</p> <p>Structured Literacy continued to be developed. Staff started training for Ministry funded Structured Literacy professional development, Ideal programme. 2 Teachers trained in Years 0-3, and 1 Teacher trained in Years 4-6. Later in the year the new Teacher began training in the Years 0-3 programme when the original classroom Teacher left.</p> <p>Continued use of honeycombs and learning progressions for Teachers and pupils to engage in writing assessments.</p> <p>The teaching of Writing and Reading every day for at least 2 hours per day, 5 days per week was introduced and reinforced.</p> <p>Structured Literacy was introduced 3-4 times per week.</p> <p>PAT testing was introduced as well as e-Astle for both Reading and Writing. We continued to assess using Ideal tools for Spelling and Reading, and also Running Records and Probes.</p> <p>Staff Meetings were held around the introduction of the refreshed English curriculum and how this will look in classrooms.</p>	<p><b>The Junior Teacher was on medical leave for the first 5 weeks of the term and a reliever was brought in to cover. The Reliever did not have formal structured literacy training in Ideal so adapted her own programme.</b></p> <p><b>The Junior Teacher returned but with many days off and Relievers covering. She resigned and left during Term 3..</b></p> <p><b>It was realised that support was needed with writing programmes within the classroom, as Structured Literacy dictation sentences were the main writing programme. The new Teacher introduced a new writing programme.</b></p> <p><b>Testing in both Reading and Writing had not been robust in the Junior School, and although we looked at mid-year data at School and Board level, we did not analyse data for middle and end of year due to the change in Teaching staff and practice, both in explicit teaching and assessment.</b></p> <p><a href="#">2025 End of Year Data Analysis</a></p> <p><b><u>End of Year Reading Data - Whole School - Years 1-6</u></b></p> <p>There are 41 children at Fairton School at the end of the year.  26 out of 41 students or 63% are meeting the expectation for their level in Reading.  2 out of 41 or 5 % are exceeding the expectation for their level.  13 out of 41 or 32% are progressing towards or below the expectation for their year level.</p>	<p>The positive impact of the Structured Literacy programme continues to be evident in Years 4-6 children. Teachers in this area of the school noted an improvement in Writing, and saw evidence of concepts learnt in actual children's writing in regards to surface features. PAT results were pleasing at the end of the year using the new Writing PAT formats</p> <p>Teachers had a focus on Writing and ensured pupils were learning this for an hour each day for 5 days a week.</p> <p>Structured Literacy lessons were 3-4 times each week. Teachers are becoming more competent at taking SL lessons.</p> <p>e-Asttle testing for Years 3-6 showed a shift in sub-levels by pupils. End of Year PAT testing showed significant learning made by every pupil in the Senior Room.</p> <p>Teachers started to adapt Reading programmes to incorporate more SL practices.</p> <p>Pupil 'voice' – Pupils had a say in what they wanted to learn in Writing. Pupils were involved in the assessment of their own work and the work of their peers.</p> <p>Teachers were involved in professional development around writing and developing best practice for assessment as well as Structured Literacy training.</p> <p>New experienced Junior Teacher with well-developed programmes and assessment practice.</p>	<p>Professional development in the refreshed English curriculum,  Aligning current practice with new practice.  Developing new assessment practice using guidance from the Ministry of Education.</p> <p>Continued development of competency with Structured Literacy, including the use of required assessment from the MOE.</p> <p>Continued use of PAT's and the new SMART tool.</p> <p>Continued focus on Writing on the Strategic and Annual Implementation plans for 2026.</p> <p>A focus on moving pupils through programmes of work with an expectation of progress and success. Documentation of incremental changes using the learning progressions and honeycombs, Structured Literacy tools, running records and probes, work samples, PAT's and SMART tools.</p> <p>Staff recording on SMS to track longitudinal progress.</p> <p>Staff training in new approaches. Reporting and assessment changes.  Communication of refreshed curriculum and updates to parents and community.</p> <p>New reporting to parents for 2026.</p>



# Tātaritanga raraunga

68% of Fairton School children are meeting or exceeding the expectation for their level at the end of year in Reading.

### End of Year Writing Data - Whole School - Years 1-6

There are 41 children at Fairton School at the end of the year.  
24 out of 41 students or 59% are meeting the expectation for the level in Writing.  
3 out of 41 or 7% are exceeding the expectation for their level.  
14 out of 41 or 34% are progressing towards or below the expectation for their year level.  
66% of Fairton School children are meeting or exceeding the expectation for their level at the end of year in Writing..

## Planning for next year:

Continued use of Ideal platform for Structured Literacy. Continued professional development of Staff in best practice for Structured Literacy. Continued focus on Writing and development at Staff Meetings of the explicit teaching of Writing and The Science of Learning.  
Development of Writing using the refreshed English curriculum, and all other aspects of Literacy including Reading and Handwriting in 2026.  
Professional development programme continued for 2026 - English curriculum refresh, Ideal Structured Literacy, new reporting approaches, Mathematics.  
High expectations of learners.  
Continued use of progressions and markers showing incremental development by learners.  
Use of new indicators for assessment.  
Writing for 1 hour per day 5 days per week.  
Strategic plan revised to continue development of Literacy for 2026, including Writing, Reading and Handwriting.  
A focus for 2026 on the teaching of Mathematics as well.



# Tātaritanga raraunga





**FAIRTON  
SCHOOL**

Success in Learning • Success in Life

## ANNUAL IMPLEMENTATION PLAN 2026

### Summary of the Plan

Each Ākonga has a divine spark, is born of greatness, is connected through whakapapa and whānau and stands on the shoulders of their tupuna, is unique, has agency, and has the inherent capacity to learn and be successful. In our Kura, every Ākonga has the right to an exemplary education – to be nurtured, supported and challenged, to have their successes championed, to have opportunities to extend their horizons, have choices, be enabled to develop their senses of self and identity, to be heard, to have opportunities to thrive, learn, contribute and connect.

The focus for 2026 is to continue to raise achievement in the areas of Literacy, with emphasis on Writing and Structured Literacy and Mathematics. This includes the continued implementation and development of the refreshed curriculums in both English and Mathematics, including the development of programmes of work and new assessment and reporting, and for Teachers to continue developing professionally in explicit teaching and 'best practice'.

The focus is also on continuing to raise achievement in other key learning areas. This will be done by continuing to work alongside Sport Canterbury through the continuation of the Healthy Active Learners programme for Health, Fitness, Well-being and Sport. A focus will be building on developing the capability and confidence of Teachers to deliver programmes of work in the Science curriculum that incorporate the use of the new House of Science kits and resources.

Another goal in the 2026 plan is an attendance goal, to aim for high attendance at Fairton School from all pupils – Our target is 80% of students attending school at least 90% of the time. Fairton School aims to reach this target every term in 2026.

## LEARNING PRIORITIES AT FAIRTON SCHOOL

Whakamaua te pae tata kia tina – Take hold of your potential so it becomes your reality...

Whaia te pae tawhiti kai tata – Explore beyond the distant horizon and draw it near...

### Strategic Goal 1

To raise achievement in the areas of Reading, Writing and Mathematics.

### Annual Target/Goal 1

To raise engagement and achievement in the writing of all pupils through robust writing programmes and structured literacy

For pupils to show incremental movement in progress within their year level.

In Reading, Writing and Mathematics for 70% or more of children to be consolidating, proficiently achieving or exceeding at mid year point, and 70% to be proficiently achieving or exceeding at end of year point.

For pupils to show incremental improvements using the IDEAL Spelling tests and Junior Decoding Test as shown at 2 checkpoints during the year - 20 weeks and 40 weeks.

For Years 3 - 6 children - end of Term 2 and Mid Term 4, and these results to be recorded in the MOE database and Learning Matters database as required.

For all children to have a Diebles reading test twice yearly at Term 2 and 4 and for these results to be recorded on the Learning Matters site and our SMS system.

For Teachers and Pupils to continue to develop the use of learning progressions / learning intentions to assist learning and assessment self / peer / Teacher.

For Structured Literacy to be an everyday part of the Literacy programme.

For daily writing to be part of the everyday programme.

For Teachers to use both the new Mathematics curriculum and the Oxford programme to develop effective and explicit programmes in Mathematics, and also assessment.

For Teachers to be using the new refreshed English curriculum to plan programmes of work, and to assess pupils' achievement using the new tools.

**What do we expect to see by the end of the year?**

Pupils capable of using the learning progressions to understand where they are at with their learning, and to make choices as to where they need to go next with their learning. Teachers use the progressions at the different Year levels to understand incremental measures of success with pupils' learning, and understanding of where to next with this learning.

Teachers familiar with the new refreshed curriculum, the phases, the terminology,, and are developing programmes of work and planning that align with the new curriculum. Robust assessment practice, analysis and reporting will be used, including the newly developed assessment resources from the MOE (SMART),PAT, IDEAL, and Oxford Pupils will show progress within their Year levels and at their ability levels from the beginning of the year to the end of the year, and this will be shown through several pieces of evidence including the use of standardised testing.

Actions	Who is Responsible	Resources Required	Timeframe	How will Success be Measured
<p>Every student at the school is able to attain their highest possible standard in educational achievement.</p> <p>Equitable achievement outcomes for Maori pupils.</p>	<p>Classroom Teachers Teacher Aides Pupils Parents and Care-givers</p>	<p>Well set-up classroom learning environments Quality programmes of work in all aspects of Literacy. An effective Structured Literacy programme. Explicit teaching of Writing. Reading resources. Reading programme aligns with Writing programme Teacher reading daily to pupils from a variety of sources. Assessment tools - Ideal tools, Spelling, PAT. assessments, Learning Progressions, Reading records (Ideal, Benchmark or Probe), SMART tool</p>	<p>Terms 1-4 2026 Daily programmes in Literacy - 2 hours per day minimum</p>	<p>Conferencing with pupils, work in progress, work completed, observations, working with pupils on Learning Progressions - reflection and goal setting, self appraisal. Formal assessments - PATs, Ideal tools, Dibels, spelling testing, SMART tool (once trained).</p>

<p>Professional development provision for Staff.</p> <p>Staff Meetings on pedagogy and best practice for teaching Writing and using assessment to improve achievement</p> <p>Refreshed curriculum staff meetings - All staff Teacher Only Days, Staff Meetings 2026</p> <p>Mentorship as part of PGC practice.</p> <p>Teacher professional growth cycles</p>	<p>Professional development on new curriculum, reporting and planning (paid professionals).</p> <p>Principals, Teachers.</p> <p>New curriculum - Staff Meetings Principal Lead</p>	<p>New curriculum in English New assessments - Dibels, phonetic junior testing, Ideal Spelling.</p> <p>Online PAT's</p>	<p>Continued implementation of 'Assessment for Learning' practice in 2026</p> <p>New curriculum - All of 2026</p>	<p>Teacher learning / capability and effectiveness of practice increases. Feedback from mentoring sessions. Development of assessment practice and utilising this in the classroom setting.</p> <p>Reflection on outcomes from new practice.</p> <p>Involvement of the children in self/peer and Teacher assessment.</p> <p>Involvement of the children in programme development and future steps for learning.</p> <p>Results showing achievement from new assessment methods using standardised testing.</p>
<p>Identification of at risk learners - Testing in Term 1. Identification of needs. IEP (Individual Education Plans) March, and then as needed, Termly or 6 monthly. Support programmes, such as BOOST, RTLit, RTLb as required. Teacher Aide Support One to One and small group work with the classroom Teacher.</p>	<p>Teachers Teacher Aides</p>	<p>Scaffolding support - Graphic organisers, sentence starters and visual aids to help pupils organise their thoughts and structure writing</p> <p>RT-Lit and RTLb personnel BOOST programme personnel Ideal Spelling / Writing programme Ideal Reading to support Writing programme Decodable texts Daily group reading with Teacher or Teacher Aide</p>	<p>Term 1 2026 and monitored throughout the year</p> <p>Individual Education Plans as required</p>	<p>Assessment Teacher and TeacherAide observations and conversations Incremental progress using the Learning Progression, standardised testing and observations IEP Meetings to discuss goals achieved and next steps.</p>
<p>Programmes of work developed.</p>	<p>Teachers Teacher Aides</p>	<p>Staff meetings PLD- Both English and Mathematics curriculums</p>	<p>Terms 1-4 2025</p>	<p>Robust programmes of work in all classrooms. Pupils showing progress in their</p>

		On-going collaborative meetings and planning sessions Resources to assist programmes New curriculum		learning throughout the terms.  Teachers using formative assessment as well as summative to formulate quality programmes of work
Continued implementation and consolidation of Ideal Structured Literacy programme for Reading and Writing in 2026	Teachers	IDEAL programme resource for whole school IDEAL supporting resources Decodable texts Continued training and teacher development using the Ideal programme - Tish to complete during Term 2	Terms 1-4 2025	Testing using IDEAL tools in all terms showing incremental progress throughout the year.  Progress and achievement shown in both Reading and Writing standardised tests, conferencing and observations.
Targets in Writing based on current student data. Data gathered from a variety of tools - standardised and observational - learning progressions and Ideal tools for structured literacy, as well as reading testing and writing testing. Assessments formal - March, July, November.	Teachers	Testing tools Learning progressions Teacher to Teacher discussions Teacher to parent discussions	March, July and November 2025	Progress demonstrated at assessment points - March, July and November. Pupils showing achievement of 70% or more consolidating at mid year or proficiently achieving and above at end of year.  Review and plan for pupils who do not meet expectations.

**Strategic Goal 1** To raise achievement in the areas of Reading, Writing and Mathematics.

**Annual Target/Goal 2**

To raise engagement and achievement in the engagement and achievement in Mathematics.

**What do we expect to see by the end of the year?**

Mathematics - For 70% or more of children to be consolidating, proficiently achieving or exceeding at mid year point, and 70% to be proficiently achieving or exceeding at end of year point.

For children to have a positive attitude towards their learning in Mathematics.

For Teachers to have engaged in professional development around the new refreshed Mathematics curriculum, and to be using this to formulate programmes of work.

For Teachers to have acquired skills in using the new Oxford programme of work, and to be using this efficiently in their classrooms.

For Teachers to have familiarised themselves with using the tools on the new Smart boards to assist them with Mathematics lessons.

For Teachers to use assessment tools from Oxford, as well as other observational and devised assessments to assess children's achievement.

Actions	Who is Responsible	Resources Required	Timeframe	How will Success be Measured
<p>Every student at the school is able to attain their highest possible standard in educational achievement.</p> <p>Equitable achievement outcomes for Maori pupils.</p>	<p>Classroom Teachers Teacher Aides Pupils Parents and Care-givers</p>	<p>Well set-up classroom learning environments Quality programmes of work in all aspects of Mathematics</p> <p>Explicit teaching of Mathematics</p>	<p>Terms 1-4 2025</p>	<p>Conferencing with pupils Group lessons Small group and class discussions and observations Unit evaluations Standardised testing tools: Optional still GLOSS (Global Strategy Stage) IKAN(Individual Knowledge Basic Facts strategy testing JAM - Junior Assessment of Mathematics PATs Post and Pre-testing on Oxford units Incorporating new testing methods from MOE as they emerge</p>

<p>Implementation of refreshed Mathematics curriculum Pedagogy development and best practice implemented.</p> <p>Professional development provision for Staff.</p> <p>Staff Meetings on pedagogy and best practice for teaching Mathematics and using assessment to improve achievement</p>	<p>Principals, Teachers.</p> <p>Professional development - Teacher Only Days x2 on curriculum.</p> <p>Professional development days - Oxford Mathematics</p>	<p>Staff Meetings Teacher Only Days</p> <p>Staff Meetings in pedagogy and best practice for teaching Mathematics and using assessment to improve achievement - Teachers and Principal</p> <p>MOE facilitators Principal leading Oxford Mathematics facilitators</p>	<p>Terms 1-4 2024</p>	<p>Teacher learning / capability and effectiveness of practice increases. Feedback from mentoring sessions. Development of assessment practice and utilising this in the classroom setting.</p> <p>Reflection on outcomes from new practice.</p> <p>Involvement of the children in self/peer and Teacher assessment.</p> <p>Involvement of the children in programme development and future steps for learning.</p> <p>Engagement in learning programmes and achievement shown through pre and post Testing on Oxford, PAT's, Teacher observations, group work.</p>
<p>Identification of at risk learners - Testing in Term 1. Identification of needs. IEP (Individual Education Plans) March, and then as needed, Termly or 6 monthly. Teacher Aide Support One to One and small group work with the classroom Teacher. Maths Buddy programme for additional practice at school and home.</p>	<p>Teachers</p> <p>Teacher Aides</p>	<p>Tahurangi Website - Teaching Mathematics Oxford resources Mathematics Websites Resource books - School and Oxford Teacher and Pupil workbooks / website Mathematics equipment and Tools</p> <p>PLD Facilitators MOE Facilitators</p>	<p>Term 1 and monitored throughout the year. Intervention groups as required.</p>	<p>Assessment Teacher and Teacher Aide observations Incremental progress using the Learning Progressions / pre and post tests Oxford / Teacher observations / Individual and Group work IEP Meetings to discuss goals achieved and next steps.</p>
<p>Programmes of work developed.</p>	<p>Teachers</p>	<p>Staff meetings PLD- On-going collaborative meetings and planning sessions Resources to assist programmes</p>	<p>Terms 1-4 2026</p>	<p>Robust programmes of work in all classrooms Pupils showing progress in their learning through the terms. Engaged and motivated learners</p>

				having an authentic 'voice' about their learning. Achievement shown through assessment
Targets in Mathematics based on current student data. Data gathered from a variety of tools - standardised and observational - PAT, Learning Progressions, student surveys. Assessments formal - March, July, November.	Teachers	Testing tools Learning Progressions Teacher to Teacher discussions Teacher to parent discussions	March, July and November 2026	<p>Progress demonstrated at assessment points - March, July and November</p> <p>Progress shown through tracking on database of Oxford Mathematics - pre and post testing</p> <p>Pupils showing achievement of 70% or more of children to be consolidating, proficiently achieving or exceeding at mid year point, and 70% to be proficiently achieving or exceeding at end of year point.</p> <p>Data analysis of assessments in Mathematics. Teacher tracking and reporting data. Principal reporting to Board and Community. Principal to begin using Edge and PAT and Oxford website to analyse data and report.</p> <p>Review and plan for pupils who do not meet expectations.</p>

**Strategic Goal: To raise achievement in other key learning areas**

**Annual Target/Goal 1** To develop teacher capability and confidence using the new House of Science Kits, and taking engaging and meaningful Science lessons

**What do we expect to see by the end of the year?**

- Teachers' growing capacity in teaching Science.
- Engaged pupils.
- A better Science programme delivered to students.

Professional learning still to commence on use of the new Science kits and resources.

**Annual Target/ goal**

For 80% of children to attend school for 90% of the time.

New Attendance Management Plan operational for 2026.



# Fairton School

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Next review: Term 2 2027

## Employment Policy

The board of Fairton School complies with the principle of being a **good employer**, as required by the Education and Training Act 2020 (s 597). We implement this Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.

Fairton School supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on **good faith**. We comply with employment legislation and regulations, and all relevant employment agreements.

The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for all staff. See **Health, Safety and Welfare**.

To support our responsibilities as a good employer, we:

- aim to provide equal employment opportunities for all staff members – see **Equal Employment Opportunities**
- employ appropriately qualified staff members through a fair appointment process – see **Appointment Policy**
- ensure that the school is appropriately staffed and that we give effect to the conditions of all relevant employment agreements – see **School Staffing**
- ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our school – see **Staff Conduct**
- have a fair and consistent performance management process – see **Performance Management**
- provide opportunities for professional development to meet identified needs – see **Professional Development**
- have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000 – see **Ending Employment**.

The board makes our employment policies available to staff.

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The principal assures the board that the school operates an employment policy that complies with the principle of being a good employer, that the policy (including our equal employment opportunities programme) is available to staff, and that a report on compliance is included in the annual report. See **Review Schedule and Board Assurances**.

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### Related policies

- **Te Tiriti o Waitangi**
- **School Planning and Reporting**
- **Staff Wellbeing and Safety**

## Legislation

- Education and Training Act 2020
- Employment Relations Act 2000
- Public Service Act 2020

**Release history: Term 4 2024, Term 3 2023, Term 1 2023, Term 3 2022, Term 3 2020**

### IN THIS SECTION

**Equal Employment Opportunities**

**Appointment Policy**

**Staff Induction**

**School Staffing**

**Staff Conduct**

**Performance Management**

**Professional Development**

**Personal Grievance**

**Secondary Employment**

**Ending Employment**

Last review	Term 2 2024
Topic type	Core

*John Timi 10/05/2026*



# FAIRTON SCHOOL

Success in Learning • Success in Life

## How Fairton School Has Given Effect to Te Tiriti o Waitangi - 2026

One of the primary objectives of the Fairton School Board is to give effect to Te Tiriti o Waitangi. It is very important that our Maori community has a voice, and this is respected, listened to and acted on in an authentic manner.

Our strategic plans, annual plans, policies and local curriculum reflect local tikanga Maori, matauranga Maori and te ao Maori.

Since her time at Fairton School, the Principal (Jude Irwin) has attended several Wanangas and an overnight stay at Arowhenua Marae, to develop some understanding of local curriculum, and to make connections with people who have the skills to assist the school with further cultural development.

The Principal, Jude Irwin, completed Level 1 Te Reo in 2024 to help her develop competency and leadership skills in this area.

Teachers have familiarised themselves with the Histories curriculum and have taught units of work in this curriculum area. A whole school visit to the Hakatere Marae was held in 2024, which included a powhiri, and the school pupils performing their Kapa Haka skills.

Teachers teach Te Reo three times a week for ten minute slots using a variety of resources, including the Wai Ako Teaching and Learning programme that the school has purchased. Maori songs and actions are included in singing times and during Assemblies with whanau present.

We employed a weekly Kapa Haka Teacher to teach the children Kapa Haka skills and to perform at various school events, including end of year Assembly, and at the Marae.

It is a priority for us to practice tikanga. We have a weekly whakatauki, a karakia before eating and events, and follow practice such as not sitting on tables.

We have a focus on all our Maori pupils achieving equitable outcomes, and we have high expectations for all our learners.



**FAIRTON  
SCHOOL**  
Success in Learning • Success in Life

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## **KIWISPORT 2025**

Kiwisport is a Government funding initiative to support student's participation in organised sport. During 2025, the school received total KiwiSport funding of \$606.44 (excluding GST). The funding was spent on Miscellaneous PE Equipment. The number of students that participated in organised sport was 41.

Jude Irwin  
Principal