



St Martins School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	3534
Principal:	Andrew Mouat
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ST MARTINS SCHOOL

Annual Report - For the year ended 31 December 2019

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Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflect the financial position and operations of the school.

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

Kathleen A Hodgins
Full Name of Board Chairperson

Kathleen
Signature of Board Chairperson

29/5/20
Date:

Andrew Mann
Full Name of Principal

[Signature]
Signature of Principal

29.5.20
Date:

St Martins School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Jo Malcolm	Chairperson	Elected	May 2022
Andrew Mouat	Principal	ex Officio	
Rob Callaghan	Principal	ex Officio	Jun 2019
Bernadette May	Acting Principal	ex Officio	Sep 2019
Becky Ellis	Parent Rep	Elected	May 2022
Mike Greenslade	Parent Rep	Elected	May 2022
Kate Hodgins	Deputy Chair	Elected	Dec 2020
Mark Broughton	Parent Rep	Elected	Dec 2020
Solly Turner	Parent Rep	Elected	May 2022
Will Kereu	Parent Rep	Elected	Jun 2020
Gabrielle Wall	Parent Rep	Co-opted	May 2022
Alice Denley	Staff Rep	Elected	May 2022
In Attendance Michele Stephens	Secretary		

St Martins School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	3,883,350	3,620,407	3,452,900
Locally Raised Funds	3	280,034	273,638	268,387
Interest Income		11,576	9,000	9,213
International Students	4	27,606	25,000	11,943
		<u>4,202,566</u>	<u>3,928,045</u>	<u>3,742,443</u>
Expenses				
Locally Raised Funds	3	147,676	150,800	182,931
International Students	4	2,284	-	303
Learning Resources	5	2,909,546	2,753,288	2,460,980
Administration	6	274,777	290,160	230,492
Finance Costs		3,044	-	2,759
Property	7	829,770	639,650	656,549
Depreciation	8	100,670	85,000	94,861
Loss on Disposal of Property, Plant and Equipment		-	-	5,814
		<u>4,267,767</u>	<u>3,918,898</u>	<u>3,634,689</u>
Net (Deficit) / Surplus		(65,201)	9,147	107,754
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(65,201)</u>	<u>9,147</u>	<u>107,754</u>

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

St Martins School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

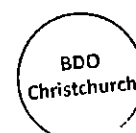
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	701,979	701,979	489,503
Total comprehensive revenue and expense for the year	(65,201)	9,147	107,754
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	17,842	-	104,722
Equity at 31 December	654,620	711,126	701,979
Retained Earnings	654,620	711,126	701,979
Equity at 31 December	654,620	711,126	701,979

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.

St Martins School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	211,801	461,719	367,572
Accounts Receivable	10	152,195	119,471	119,471
GST Receivable		12,994	11,302	11,302
Prepayments		15,397	13,955	13,955
Inventories	11	21,852	22,405	22,405
Investments	12	101,418	75,566	75,566
		<u>515,657</u>	<u>704,418</u>	<u>610,271</u>
Current Liabilities				
Accounts Payable	14	212,014	158,178	158,178
Revenue Received in Advance	15	12,176	67,729	67,729
Finance Lease Liability - Current Portion	16	17,455	11,897	11,897
		<u>241,645</u>	<u>237,804</u>	<u>237,804</u>
Working Capital Surplus/(Deficit)		274,012	466,614	372,467
Non-current Assets				
Property, Plant and Equipment	13	399,360	250,099	335,099
		<u>399,360</u>	<u>250,099</u>	<u>335,099</u>
Non-current Liabilities				
Finance Lease Liability	16	18,752	5,587	5,587
		<u>18,752</u>	<u>5,587</u>	<u>5,587</u>
Net Assets		<u>654,620</u>	<u>711,126</u>	<u>701,979</u>
Equity		<u>654,620</u>	<u>711,126</u>	<u>701,979</u>

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



St Martins School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		868,667	910,407	839,173
Locally Raised Funds		274,686	273,638	269,957
International Students		6,736	25,000	14,552
Goods and Services Tax (net)		(1,692)	-	(892)
Payments to Employees		(557,669)	(459,300)	(366,723)
Payments to Suppliers		(600,651)	(579,598)	(511,981)
Interest Received		11,414	9,000	8,587
Net cash from / (to) the Operating Activities		1,491	179,147	252,673
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(166,885)	(85,000)	(52,379)
Purchase of Investments		(25,852)	-	(15,230)
Net cash from the Investing Activities		(192,737)	(85,000)	(67,609)
Cash flows from Financing Activities				
Furniture and Equipment Grant		17,842	-	104,722
Finance Lease Payments		17,633	-	(21,041)
Net cash from Financing Activities		35,475	-	83,681
Net increase/(decrease) in cash and cash equivalents		(155,771)	94,147	268,745
Cash and cash equivalents at the beginning of the year	9	367,572	367,572	98,827
Cash and cash equivalents at the end of the year	9	211,801	461,719	367,572

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

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

St Martins School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

St Martins School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

1.4. Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable

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

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

1.9. Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

1.10. Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

1.11. Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	10–40 years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

1.12. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

1.15. 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

1.16. Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

1.17. Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

1.18. 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.

1.19. Budget Figures

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

1.20. 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	705,186	725,010	666,834
Teachers' salaries grants	2,372,617	2,250,000	2,192,732
Use of Land and Buildings grants	611,483	460,000	457,896
Resource teachers learning and behaviour grants	609	1,000	277
Other MoE Grants	193,455	184,397	135,161
	3,883,350	3,620,407	3,452,900

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	106,966	101,700	47,518
Fundraising	-	500	-
Bequests & Grants	7,330	10,000	8,000
Other revenue	22,676	28,238	29,957
Transport Revenue	11,577	12,000	11,354
Trading	41,349	37,500	40,211
Activities	90,136	83,700	131,347
	280,034	273,638	268,387
Expenses			
Activities	88,962	86,800	126,969
Trading	38,463	39,500	41,280
Fundraising (costs of raising funds)	1,635	5,500	2,957
Transport (local)	11,952	12,000	9,027
Other Expenses	6,664	7,000	2,698
	147,676	150,800	182,931
<i>Surplus for the year Locally raised funds</i>	132,358	122,838	85,456

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	1	1	1
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	27,606	25,000	11,943
Expenses			
Commissions	1,696	-	-
International student levy	588	-	103
Other Expenses	-	-	200
	2,284	-	303
<i>Surplus for the year International Students</i>	25,322	25,000	11,640



5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	151,161	197,988	60,974
Equipment repairs	863	-	172
Information and communication technology	21,228	26,000	25,018
Library resources	4,451	7,000	3,798
Employee benefits - salaries	2,718,846	2,502,300	2,358,108
Staff development	12,997	20,000	12,910
	<u>2,909,546</u>	<u>2,753,288</u>	<u>2,460,980</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,215	4,800	4,092
Board of Trustees Fees	4,635	5,000	4,065
Board of Trustees Expenses	20,057	40,860	4,939
Communication	6,684	7,000	5,566
Consumables	39,102	27,350	28,051
Operating Lease	5,825	18,150	5,598
Legal Fees	339	400	678
Other	8,486	10,600	8,453
Employee Benefits - Salaries	170,328	162,000	154,701
Insurance	9,681	9,500	9,409
Service Providers, Contractors and Consultancy	5,425	4,500	4,940
	<u>274,777</u>	<u>290,160</u>	<u>230,492</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,518	15,000	14,951
Consultancy and Contract Services	62,951	60,000	59,693
Grounds	9,621	3,500	2,069
Heat, Light and Water	36,742	26,650	29,933
Rates	7,616	5,500	5,353
Repairs and Maintenance	25,176	16,000	32,224
Use of Land and Buildings	611,483	460,000	457,896
Security	9,598	8,000	9,211
Employee Benefits - Salaries	46,065	45,000	45,219
	<u>829,770</u>	<u>639,650</u>	<u>656,549</u>

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

8. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	5,335	4,000	5,369
Furniture and Equipment	23,096	19,000	20,899
Information and Communication Technology	47,170	40,000	44,161
Leased Assets	18,613	16,000	17,662
Library Resources	6,456	6,000	6,770
	<u>100,670</u>	<u>85,000</u>	<u>94,861</u>

BDO
Christchurch

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	109,223	461,719	100,771
Bank Call Account	-	-	3,568
Short-term Bank Deposits	102,578	-	263,233
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>211,801</u>	<u>461,719</u>	<u>367,572</u>

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

Of the \$211,801 Cash and Cash Equivalents, \$8,318 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	1,446	198	198
Interest Receivable	938	776	776
Teacher Salaries Grant Receivable	149,811	118,497	118,497
	<u>152,195</u>	<u>119,471</u>	<u>119,471</u>
Receivables from Exchange Transactions	2,384	974	974
Receivables from Non-Exchange Transactions	149,811	118,497	118,497
	<u>152,195</u>	<u>119,471</u>	<u>119,471</u>

11. Inventories

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	21,852	22,405	22,405
	<u>21,852</u>	<u>22,405</u>	<u>22,405</u>

12. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	101,418	75,566	75,566
Total Investments	<u>101,418</u>	<u>75,566</u>	<u>75,566</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	8,884	-	-	-	(5,335)	3,549
Furniture and Equipment	167,541	50,437	-	-	(23,096)	194,882
Information and Communication	92,451	73,121	-	-	(47,170)	118,402
Leased Assets	18,834	37,112	-	-	(18,613)	37,333
Library Resources	47,389	4,261	-	-	(6,456)	45,194
Balance at 31 December 2019	335,099	164,931	-	-	(100,670)	399,360

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	111,223	(107,674)	3,549
Furniture and Equipment	483,894	(289,012)	194,882
Information and Communication	396,083	(277,681)	118,402
Leased Assets	52,417	(15,084)	37,333
Library Resources	125,622	(80,428)	45,194
Balance at 31 December 2019	1,169,239	(769,879)	399,360

The net carrying value of equipment held under a finance lease is \$37,333 (2018: \$18,834)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	14,253	-	-	-	(5,369)	8,884
Furniture and Equipment	185,051	3,389	-	-	(20,899)	167,541
Information and Communication	93,257	43,355	-	-	(44,161)	92,451
Leased Assets	21,192	15,304	-	-	(17,662)	18,834
Library Resources	54,338	5,635	(5,814)	-	(6,770)	47,389
Balance at 31 December 2018	368,091	67,683	(5,814)	-	(94,861)	335,099

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	111,223	(102,339)	8,884
Furniture and Equipment	433,456	(265,915)	167,541
Information and Communication	322,962	(230,511)	92,451
Leased Assets	54,371	(35,537)	18,834
Library Resources	121,361	(73,972)	47,389
Balance at 31 December 2018	1,043,373	(708,274)	335,099

14. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	44,925	27,497	27,497
Accruals	3,697	3,556	3,556
Employee Entitlements - salaries	154,279	118,497	118,497
Employee Entitlements - leave accrual	9,113	8,628	8,628
	212,014	158,178	158,178
Payables for Exchange Transactions	212,014	158,178	158,178
	212,014	158,178	158,178

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	8,318	38,901	38,901
International Student Fees	-	20,870	20,870
Other	3,858	7,958	7,958
	<u>12,176</u>	<u>67,729</u>	<u>67,729</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	20,285	13,007	13,007
Later than One Year and no Later than Five Years	20,299	5,923	5,923
	<u>40,584</u>	<u>18,930</u>	<u>18,930</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,635	4,065
Full-time equivalent members	0.20	0.29
<i>Leadership Team</i>		
Remuneration	420,450	380,638
Full-time equivalent members	3.50	3.00
Total key management personnel remuneration	425,085	384,703
Total full-time equivalent personnel	3.70	3.29

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	170 - 180
Benefits and Other Emoluments	10 - 12	0 - 0
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	2019 FTE Number	2018 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual \$	2018 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

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

Cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, building and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuild in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the school cannot make a reliable estimate of the maintenance required on the schools buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts. 'Title Page: Notes & Disclosures'

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	211,801	461,719	367,572
Receivables	152,195	119,471	119,471
Investments - Term Deposits	101,418	75,566	75,566
Total Financial assets measured at amortised cost	465,414	656,756	562,609

Financial liabilities measured at amortised cost

Payables	212,014	158,178	158,178
Finance Leases	36,207	17,484	17,484
Total Financial liabilities measured at amortised Cost	248,221	175,662	175,662

BDO
Christchurch

24. Events After Balance Date

Impact from COVID-19

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

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

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

25. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:
Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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



St Martins School

Kia Maiangi awe ake te mātauranga
Inspiring a passion for learning

Analysis of Variance 2019

St Martins School

Members of the Board of Trustees 2019

Name	Position	Held Until
Jo Malcolm	Chairperson	Dec 2019
Kate Hodgins	Deputy Chairperson	Dec 2020
Mike Greenslade	Elected Representative	June 2022
Becky Ellis	Elected Representative	June 2022
Mark Broughton	Elected Representative	Dec 2020
Solly Turner	Elected Representative	June 2022
Gabrielle Wall	Co-opted Representative	June 2021
Will Kereru	Co-opted Representative	Dec 2019
Andrew Mouat	Principal	
Alice Denley	Staff Representative	Dec 2019
Rob Callahan	Principal	April 2019
Bernadette May	Staff Representative	Sept 2019

KIWISPORT 2019

The 2019 MoE Kiwisport budget was \$7954.31. St Martins School spent \$3788.70. The budget was spent on providing winter sport activities, a Sport Canterbury workshop, water polo, korfball tournament. The school also purchased cricket balls, volleyballs, basketballs, footballs and netballs.

ANNUAL PLAN

Improvement Plan Domain: Wellbeing and Pathways
Strategic Objective: Wellbeing: <ul style="list-style-type: none">• Students' wellbeing and resilience will be nurtured through pastoral care programmes and networks, teaching and learning programmes, and relevant learning opportunities for parents/caregivers.• Staff will role model self-care by leading or engaging in opportunities and initiatives that focus on enhancing and protecting their own holistic wellbeing. Pathways: <ul style="list-style-type: none">• Tamariki and parents will transition effectively to St Martins through strong ECE, school, parent/caregiver, and student relationships.
2019 End of Year Evaluation - Well Being
Positive shift in Wellbeing survey results Well being survey was not completed.
Identified needs addressed and programmes developed and implemented within classrooms / Clear structures to refer and access Mana Ake resource / Clear understanding and knowledge of the resources on offer by our Mana Ake team / Documentation of referral and access to resources, programmes and personnel. Mana Ake offer individual and group support to our students. The information for referrals comes from the classroom teacher and parents, which is then put forward to Mana Ake by Alice Denley. This usually happens before the end of a term, in the hope that the student or group will be picked up the next term. The parents need to give verbal and written consent for their child to be involved with Mana Ake. SENCO and the Mana Ake leaders across the cluster look at all referrals and prioritise their importance. Due to the needs across the cluster, referrals are not always accepted, however they try and allocate Kaimahi (Mana Ake social workers) to each school, where possible. Individuals who are picked up by Mana Ake will see the Kaimahi once a week for approx 45 minutes. They will keep working with these individuals for as long as they feel support is needed. We do have a couple of students who will continue this support next year. Our group referrals have been based around friendship and resilience. We have had small groups of approximately 6 students working with the Kaimahi once a week for 50 minutes. These students will participate in 5 or 6 sessions. Individual sessions are confidential (unless information needs to be shared with a teacher). For the group sessions, the Kaimahi report back to Alice via email, which is then shared with the classroom teacher.

Wise Up is a group by Anna and Lauren (social workers from the Christchurch Methodist Mission). The group is about recognising feelings and emotions and exploring new and different ways to manage these. The aim is to build self confidence, self esteem and social skills. The programme is for 8-10 year olds. This group ran in Term 4 and runs for 7 - 10 sessions. Anna and Lauren met with parents prior to the programme starting. There are parent drop ins fortnightly between 8.30 - 9.15am. Originally these were on a casual drop in basis, however in Term 4 we asked parents to make a 10 minute appointment just so they knew they had this opportunity. It has been completely informal and relaxed, in the hope we can encourage parents to chat with one of the Kaimahi.

Teachers are able to identify wellbeing needs of students in their PODs supported by Leading Lights portal.

Teachers have developed effective classroom programmes to meet the needs of diverse learners.

Teachers develop a range of skills to help support the needs of diverse learners.

Teachers can evidence the changes in student wellbeing over the year.

Effective use of restorative practices by new teachers and support staff at St Martins School.

Leading Lights portal has been used by many of the team and they have found some very useful strategies and ideas to support children within their pod. Children have been identified and shared with Michelle Parsons (Team Leader)

Teachers will identify students who require support and these are often discussed with Alice Denley (Team Leader) or at a syndicate meeting.

Within classrooms, teachers use different strategies to support their learners. This includes buddy work, group work, teacher aides working 1:1 or with a small group.

All teams run effective programmes with the aim to meet the needs of our diverse learners. This includes target groups, which have been supported by a Teacher Aide within a pod or across the syndicate. Examples include:

- Phonics / Spelling
- Writing
- ESOL
- Maths support
- Auditory Processing

During term three we have had student groups going to Mana Ake this term - friendship, resilience and Wise Up.

All teachers use restorative practices when challenges arise with individual students or groups. Every student is given an opportunity to be listened to and appropriate consequences are put in place. The classroom teacher will request team leader support when necessary. More challenging or serious matters are always referred to the Deputy Principal or Principal. Teachers use restorative practices when dealing with situations, both in and out of the classroom.

2019 End of Year Evaluation - Pathways

Transition to School	2018	2019
Number of students transitioned successfully to school:	75% (39 of 52)	
Number of students experienced challenging transitions:	25% (13 of 52)	

"Challenging" – defined as reluctant to leave parent, difficulty settling, reluctant to engage with learning or other students, parents reported difficulty with encouraging their child to school.

Anecdotal information was not gathered in 2019.

Teachers show clear learning pathways in all year 0-2 planning and assessments from Te Whāriki to Level 1 of the New Zealand Curriculum.

By attending COL meetings New Entrant teachers are able to liaise with ECE teachers in order to identify and plan for successful transition for school. We are able to incorporate aspects of Te Whariki into our New Entrant programme, such as, values and key competencies. By visiting preschools and ECE centres we are able to see Te Whariki in action and identify ways in which we can strengthen whanau relationships and incorporate aspects of the Te Whariki curriculum into our programme all of which is vital for successful transitioning.

Teachers analyse and make use of the information coming out of the parent transition questionnaire to improve transition programmes.

By reviewing the feedback from parents, we have been able to adapt our Mutukaroa programme to better meet the needs of our community. Changes have included less emphasis on learning resources for parents to use at home, classroom teacher meeting with parents rather than release teacher for Mutukaroa, more visits with pre schools, more time in the meeting for parents to discuss their child and give valuable information that the classroom teacher can then implement into the class programme.

An increase in Smart Start meetings and more ECE centres visiting us here at school.

2019 End of Year Evaluation - Resourcing**Resourcing**

Funds for the engagement of the social workers from CCM

- The school budgeted \$24 000 for two days of CMM Social Worker support in 2019

Release for Wellbeing team to meet and plan actions.

- The Wellbeing team was released for 2 days in Terms 1 and 2 to discuss student and staff resourcing, programmes and support. The team came up with many suggestions which were unfortunately overlooked or not followed through.

Purchase of resources for classroom use.

- Explorers: Purchased 40 sets of headphones for across the syndicate as a top up of the existing ones used in classrooms. Y0-4 sandpit resources, so far \$670 for new equipment. Two containers on wheels to store equipment, \$125 each
- Discoverers: Purchase 25x sets of headphones to use with technology, Y0-4 Sandpit resources (ongoing)

Ongoing funding for Professional Learning programmes for teachers and parent workshops.

We have had a number of parent workshops throughout the year. Attendance at each session has involved approximately 10 - 18 parents/whanau. The sessions have included;

- Managing Big Emotions
- Self Esteem
- Resilience
- Supporting your Child in a Digital World
- Healthy Eating

Improvement Plan Domain: Community Engagement**Strategic Objective:**

- St Martins School will develop a culture of community action which encourages participation and engagement in school events and community action.
- St Martins School will be leaders of action in the community on issues relevant and topical to the community.

2019 End of Year Evaluation

Higher levels of community engagement and participation / contribution to key strategic goals. / Build updates emailed to the community posted on the website. / Provided guided walk through of new learning spaces for whanau and community members.

Build information was included in newsletters as it came to hand as well as informal discussions with families and at the transition to school meetings. The walk throughs were held in term four of 2019. These were timetabled with the opening of the new Maunga block. We were fortunate to have a member of the Whanau group join each of the sessions offered to discuss / share the cultural narrative around the buildings.

Regular parent information giving and gathering around current collaborative practices and use of collaborative learning spaces. (Emails, workshops and information at parent teacher gatherings.)

Information around collaborative practice was incorporated into the class videos sent home via blogs instead of the face to face Meet the Teacher events.

Regular parent / Whanau Group information giving and gathering and iwi consultation around current St Martins cultural narrative and use of Māori names.

The Whānau group shared the cultural narrative of the Whare Kukuwai, providing written material as a reference. It would be important to share similar information for the new buildings as well. As teachers change spaces it would be a good reference to be able to use.

A member of the Whānau group spent time with several classes to go through the cultural narrative of the new buildings and Te Waharoa. They also joined the learning space tours in term four providing a brief overview with families.

Signage naming each space are provided in the glass as well as the school kowhaiwhai pattern.

Hold regular parent workshops about digital citizenships, cyber safety and Screen time / Regular drop-in sessions with Mana Ake team to provide ongoing information around 'Right time, Right Services' approach to wellbeing.

These were held in terms 1 - 4. They were facilitated by members of the Mana Ake team and covered a range of topics. Most sessions were attended by 10 - 20 parents.

Improvement Plan Domain: Culture and Identity

Strategic Objective:

- St Martins School will develop a culturally rich and responsive environment built on the principles of Te Ao Māori.
- St Martins School culture will celebrate the diversity of all learners.

Annual Goal:

- To incorporate tikanga, Māori values and Te Reo Māori across our range of Learning programmes.
- To ensure people have an understanding of where they come from and an opportunity to celebrate the diversity of our community.
- To develop an understanding of what 'our place' is about and ensure everyone can connect and feel included.

Annual Target:

- All School signage, displays, names, manifestations and landscaping will include appropriate design aspects from our local cultural narrative and in consultation with the local families and whānau / iwi.
- By the end of 2019 all inquiry based learning units, environmental sustainability and health and wellbeing programmes will include:
 - *Aspects of tikanga and Māori values that reflect the local tangata whenua.*
 - *Opportunities for students to share and celebrate diversity.*

- o *Connections to school based values and community.*

2019 End of Year Evaluation

Our Curriculum

Develop curriculum delivery that moves beyond Level 1 of Te Aho Arataki Marau mo e Ako i Te Reo Māori. / Planning, assessment and reporting formats and learning programmes will show student learning and achievement beyond Level 1 of the curriculum.

A professional learning session was planned for term four, however with reporting and class movement it was decided to incorporate this into the 2020 Teacher only days.

Our People

Develop and implement a professional learning programme for staff that includes:

- understanding of *tikanga and Māori values* / correct use and pronunciation of Te Reo Māori
- Students will demonstrate correct pronunciation of Te Reo Māori. / Students demonstrate an understanding of tikanga and Māori values.

This has been incorporated into units planned to be covered throughout the year.

The mikhi competition was held at the end of the year being supported by a member of the whanau group.

All NE - Y4 children attend a weekly session of kapahaka for three terms.

Y5 - 8 children can opt into the kapahaka group.

Our Place

The environment will show:

- Design of key landscaping elements that reflect our cultural narrative. / Bilingual signage throughout the school. / Design and staging of aspects of landscaping around the school will show key aspects of our cultural narrative, but also include Māori values around respect for and sustainability of the environment.

Waharoa was completed - several classes were supported by a parent from the whanau group to explain the story behind the symbols used in the development of the waharoa.

New learning spaces have bilingual names.

Teachers in new spaces had a narrative shared with them to discuss and develop in the classroom setting.

Improvement Plan Domain: Ako – Everyone is a learner (Part 1)

Strategic Objective:

Kaitiakitanga (caring for ourselves, others and the environment) will be embedded in teaching and learning programmes, co-curricular opportunities, and the physical school environment.

To serve the school and the wider community.

To develop an understanding of environmental sustainability through active, engaging, inquiry based, environmental learning experiences.

- To be responsive to the bi-cultural and multi-cultural nature of the school, the environment and local community and contribute to the richness that brings to our school.

Reflection and evaluation of learning programmes will show students development of the NZCF key competencies and SMART Learners attitudes and dispositions.

Reflection and evaluation of learning programmes will show students development of understanding toward environmental sustainability practices and Māori values in relation to care of our place. / That students are actively engaged in environment programmes that make a difference to self, others, school and wider environment.

Eco Explorers (Year 0-2)

Garden to Table (Year 3-4)

Each class participated in the Garden to Table Programme 3x per term. This valuable learning programme develops a wide range of environmental sustainability practices related to growing, harvesting, preparing and sharing food. It is a practical hands-on programme where students gain real life skills, while building an awareness for our environment. The Garden to Table Programme is very well supported by parents and Grandparents who help to make it a success.

Eco Action Programme (Year 5-6)

The Year 5/6 Eco Action programme ran in Terms 1 and 2. Due to Wearable Arts and Camp in Term 3, we decided to run the programme for two terms. The purpose is to look at sustainability of resources in our environment. As a team, the teachers reflected on the programme and decided that Eco Action needed to involve a more meaningful outcome for the students. Each teacher chose a topic to teach where students could create environmentally friendly products to sell at a Market Day in Term 2 Week 10. The topics included Insects, skincare, upcycling, home cleaning and gardening. Each group produced beeswax wraps, skincare products, eco boxes, cleaning products and plants to sell at the Market Day. As a group we raised over \$1000.

Environmental Challenge Programme (Year 7-8)

The Year 7/8 Environmental Challenge Programme was delivered through senior interchange in Term 1 along with other challenges throughout the year. In Term 1, students elected into Outdoor Education, Science or History for senior interchange. The Outdoor Education programme saw a group of 80 students trek Rapaki, Mt Vernon and Huntsbury. Further to this, camp at Wainui saw students participate in coasteering, kayaking and bush survival. The Environmental Challenge Programme is about challenging students to be actively engaged in the outdoors, whilst increasing awareness of safety and sustainable practices.

Students will be able to discuss and demonstrate an understanding of personal health, wellbeing and mindfulness in relationship to what they do in their daily life at school and home. / Students will be able to use a variety of strategies to support theirs and others health, wellbeing and mindfulness.

Mindfulness time after lunch, yoga

Smiling minds app

Values

Mana Ake

CMM Social Worker

Differentiated Curriculum

Individual student strategies were out in place, these may have been connected to individual learning plans (ILP) or for specific behaviour interventions.

STUDENT ACHIEVEMENT TARGETS

Reading – and literacy across the curriculum.	
Student Achievement Targets 2019	
Strategic goal: Students will have quality, effective, evidence based literacy – reading school wide learning experiences. <ul style="list-style-type: none"> Levels of student achievement in literacy will be increased through students developing an understanding of languages, texts and literacy practices across the curriculum. To enable students in the use of texts (texts being - digital, printed or multimodal) to: <ul style="list-style-type: none"> read and understand texts construct texts appropriate to the area of study and think about, discuss, interact with, and use texts in subject specific ways. 	Student Focus Groups: Year 1,2 and 3 students
Annual Target: To accelerate the progress of learners' achievement in Reading to progress a minimum of two sublevels within the New Zealand Curriculum.	Who: All staff within the classroom Student Achievement Team Senior Management BOT
How: Actions to be taken - All Students – Diverse Learners Actions to be continued during 2019 will include: <ul style="list-style-type: none"> Learning Support programmes reviewed and adapted to support 'at risk' learners. Continue to develop and support target students just below expected standard by each teacher developing an in class acceleration programme. <ul style="list-style-type: none"> Some classes allocated target children explicit teaching over and above the normal class programme. Team leaders to continue to identify and monitor students achieving below expected levels throughout the year and make referrals for learning support through the St Martins School Curriculum Achievement Plan. <ul style="list-style-type: none"> Detailed data sheets are used across all teams. Continue to hold regular fortnightly Student Achievement Team meetings to support student achievement, develop effective programmes and monitor progress. Literacy Learning Team / Within School COL leader to reviewing and developing school wide assessment tools and teacher practice for reading. Continue regular meetings with the Student Achievement team to develop an action plan for 2019 to meet the needs of our diverse learners, to look beyond the achievement to other factors that also affect learning – attendance, wellbeing and pastoral care register. Equality of access across curriculum programmes - classroom programmes include the literacy demands required across the curriculum and are included in all planning to ensure students can access and be successful regardless of reading level. To ensure students who are above and well above needs are being met through the GATE programme. Restructure of class descriptions to reflect our student and curriculum achievement plan – to better ensure consistent criteria for support and differentiation across PODs. 	
Actions to improve the achievement of student in the Year 1, 2 and 3 Sub Group. Actions to be continued during 2019 will include: <ul style="list-style-type: none"> More intensive classroom reading programmes to meet the needs of students on entry and over the first 80 weeks at school. 	

- Students below and well below will receive Teacher Aide support in the classrooms to support literacy learning.
- Targeting reading programmes for individual students – peer tutoring, volunteer programmes, Reading Recovery, and parent reading programme
- Continuation of the Mutukaroa programme to support and engage family and whānau to understand support their child's learning at home.
- Make use of the Community of Learning 'Across the COL' ECE Lead teacher to support transition to school and the new Diverse Learners Across COL lead.

Actions to improve the achievement of students who are 'well below' Expected Curriculum Level.

Actions to be continued during 2019 will include:

- Students achieving well below in Reading are referred to the SENCO, (Tier 3 Intervention Programme)
- Each student will receive a support package that includes: Teacher Aide in class support, ongoing monitoring of progress, ILP development to better meet needs.
- Supported reading programme taken by voluntary parents trained by reading recovery teacher to provide reading mileage and practice reading strategies.
- Reading Recovery Programme.

Actions – Māori and Pasifika

Actions to be continued during 2019 will include:

- Whānau Group to support student learning and complete the final work on School Strategic Plan to ensure Māori learn as Māori.
- Activities that support and develop Māori culture and identity.
- Access of priority students to the targeted learning programmes.
- Mutukaroa programme to support parents at home.
- ILP (Independent Learning Plan) for students below and well below.
- Ensure culturally appropriate resources and contexts included with programme design.
- At classroom level teachers to ensure that selection, purchase and use of reading material that is appealing to individual readers to ensure engagement, with specific focus of contexts and topics that are culturally responsive to all students, including Maori and Pasifika students.

Actions – Gender difference

- At classroom level teachers to ensure that selection, purchase and use of reading material that is appealing to individual readers to ensure engagement, with specific focus of contexts and topics of high interest to boys, boys topics, authors while also balancing topics of high interest to girls and that are culturally responsive to all students.
 - Sets of books from The Book Box programme were used for the first time and students studied these in small interest groups (e.g. The Book Thief and This Land We Call Home to cater for students' interest in history and in particular, war history).
 - Current events topics, news articles and subcultural/pop culture interest topics that spark discussion and debate.
 - Boys Target Reading group - aim was to find appropriate and engaging material.
 - Books were purchased mostly based on areas of need. In 2019 this was in the L16-23 range. This included mostly non-fiction material related to Inquiry contexts and high interest readers for boys. Some extension Skyrider sets of books were also bought for higher levels. Due to high use replenishing of readers across the levels occurs every year.

Writing – and literacy across the curriculum	
Student Achievement Targets 2019	
<p>Strategic goal: Students will have quality, effective, evidence based literacy – writing school wide learning experiences.</p> <ul style="list-style-type: none"> Levels of student achievement in literacy will be increased through students developing an understanding of languages, texts and literacy practices across the curriculum. To enable students in the use of texts (texts being - digital, printed or multimodal) to: <ul style="list-style-type: none"> read and understand texts construct texts appropriate to the area of study and think about, discuss, interact with, and use texts in subject specific ways. 	<p>Student Focus Groups: Year 1,2 and 3 students Year 5,6 and 7 students Māori and Pasifika Boys</p>
<p>Annual Target 1: To accelerate the progress of learners’ achievement in Writing to progress a minimum of two sublevels within the New Zealand Curriculum.</p>	<p>Annual Target 2: To accelerate the progress of underachieving Māori and Pasifika learners’ achievement in Writing to progress a minimum of two sublevels within the New Zealand Curriculum.</p>
<p>Who: All staff within the classroom Student Achievement Team Senior Management BOT</p>	
<p>How: Actions - Our Diverse Learners Continued actions to address the needs of all students will include:</p> <ul style="list-style-type: none"> Learning support programmes adjusted to support well below and well above achievers in order to provide appropriate support. Set up support programmes targeting students just below the national curriculum for writing. Provide continued professional development around effective teaching strategies for writing Classroom teacher’s focus is on the deliberate teaching of writing skills as developed through the professional learning programme. Team leaders to identify and monitor students achieving below expected levels throughout the year. Literacy Learning Team to develop school wide programme overview based on the Writing Learning Progressions / National Standards to clarify expectations and effective teaching strategies. Continue to maintain Tier 2 Intervention Programmes through sustainable funding and systems. Continue regular meetings with the Student Achievement team to develop an action plan for 2019 to meet the needs of our diverse learners, to look beyond the achievement to other factors that also affect learning – attendance, wellbeing and pastoral care register. Equality of access to across curriculum programmes - classroom programmes include the literacy demands required across the curriculum and are included in all planning to ensure students can access and be successful regardless of reading level. To ensure students who are above and well above needs are being met through the GATE programme. 	

- Restructure of class descriptions to reflect our student and curriculum achievement plan – to better ensure consistent criteria for support and differentiation across PODs.

Actions to improve the achievement of students in 1 -2 Year Sub Group.

Actions to be continued during 2019 will include:

- More intensive classroom Writing programmes to meet the needs of students on entry and over the first 80 weeks at school.
- Students below and well below will receive Teacher Aide support in the classrooms to support literacy learning.
- Targeting reading programmes for individual students – peer tutoring
- Continuation of the Mutukaroa programme to support and engage family and whānau to understand support their child's learning at home.
- Make use of the Community of Learning 'Across the COL' ECE Lead teacher to support transition to school and the new Diverse Learners Across COL lead.

Actions to improve the achievement of student in Year 5, 6 and 7 Sub Group.

- More intensive classroom Writing programmes to meet the specific needs of the group.
- Students below and well below will receive Teacher Aide support in the classrooms to support literacy learning.
 - Learning Assistant worked intensively with a small group of boys, 1 hour a day for writing. The boys LOVED writing with him and made significant gains in their understanding of grammar, sentence structure and elaborative vocabulary. Other TAs have helped to support spelling, reading and writing programmes in the classroom – specifically with those on the learning support register.
- Targeting writing programmes for individual students – peer tutoring
- Targeted writing programmes to support literacy across the curriculum
- Review of timetabling and hours spent on literacy at this year group.

Actions – Māori (Sustainability of achievement) and Pasifika (improvement of achievement)

Continued actions to address the needs of **Maori and Pasifika students** include:

- Whānau Group to support student learning and complete the final work on School Strategic Plan to ensure Māori learn as Māori.
- Targeting resource purchases that reflect needs and is culturally inclusive.
- Māori and Pasifika students have priority access to the Target Students programmes - as appropriate.
- ILP (Independent Learning Plan) for students below and well below, with a specific focus on Pasifika students.

Actions – Gender (Sustainability of achievement)

Continued actions to address the needs of gender **differences** include:

- Target boys who are just underachieving standard through planned classroom interventions
- Boys have priority access to Tier 2 Intervention Programmes

Actions - Senior School Focus (Sustainability of achievement gains)

- Ensuring students have consistent timetabling of Reading and Writing while reducing interruptions to the learning programmes.
- Literacy Team Leaders to work alongside the Senior school to support teaching learning programmes and student engagement and achievement.
- Student Achievement Team to plan and implement ongoing monitoring systems for track students' engagement, progress and achievement in writing.
 - Completed by the team leader

Actions - Junior School (Sustainability of achievement gains)

- Student Achievement Team to look at ways to support students over the first 40 weeks at school in line with the Mutukaroa programme.

- Completed by the team leader

Mathematics – and numeracy across the curriculum

Student Achievement Targets 2019

Strategic goal: Levels of student achievement in numeracy will be increased through embedding and enhancing mathematical community inquiries.	Student Focus Groups: Year 7 and 8 students Māori and Pasifika
Annual Target 1: To accelerate the progress of learners' achievement in Mathematics to progress a minimum of two sublevels within the New Zealand Curriculum.	Annual Target 2: To accelerate the progress of underachieving Māori and Pasifika learners' achievement in Mathematics to progress a minimum of two sublevels within the New Zealand Curriculum.

Who:

All staff within the classroom
Student Achievement Team
Senior Management
BOT

How:

Whole School Action – for our Diverse Learners

Continued actions to address the needs of **all students** include:

- Continue to monitor and analyse school wide achievement data through the Student Achievement Team and Learning Support. Continued identification and monitoring of students below curriculum level - development of ILP (Individual Learning Plans for priority students)
 - Monitoring of students through formative assessment and noting progress.
- Implementation of short intensive learning programmes, specifically focusing raising student's achievement in Mathematics - delivered through Target Students Programme
 - MST trained teachers continued with this. Separate groupings of below and well below students for explicit teaching were in place in classrooms.
- **Strengthen parental engagement to support student learning - regular meetings with parents of students participating in the Target Students programme.**
- Ongoing mentoring from Bobby Hunter's DMIC Mathematics Mentoring Team each term.
- Ongoing monitoring of target students at classroom level, team level and school level through the Student Achievement Team..
- Use of Teacher Inquiry as monitoring tools for review of Target Student Programme and the introduction of the 'Lesson Study' process to develop the capacity of our teachers to mentor others in mathematics.
 - Implemented a team of teachers from each year level to mentor each other.
- Community of Learning Across School and Within School leaders to support and review ongoing professional learning and achievement challenges in Mathematics.
 - Consistent mentoring of new teachers and existing who felt they needed support with immediate and follow up feedback.
- Continue professional development focus for 2018 for Mathematics. – Teaching strategies, assessment tools and moderation assessment practices, through engagement of Bobby Hunter and the DMIC Team.
- Ongoing review and redesign of mathematics delivery programme.
 - The Numeracy Team spent most of 2019 discussing and designing a new program using feedback from our teachers.

- Team leaders facilitate ongoing monitoring of target students.
- Make ongoing use of the expertise of the Kahui Ako Across School Mathematics Lead.
 - Grant Richie organised meetings and observations between CoL schools, these were very useful. We compared a lot of information regarding assessment and maths programmes. Since he has left there has been little to no communication from the CoL.
- Make use of the Kahui ako Across School Lead in Diverse Learners. – This may include looking wider to attendance, wellbeing and pastoral care.

Actions to improve the achievement of students in Year 7 and 8 Sub Group.

Actions to improve the achievement of students across the school who are well below ('at risk') National Standard.

Continued actions to address the needs of **well below**, '**at risk**' students include:

- Students achieving well below in Mathematics are referred to Learning Support.
- Each student will receive a support package that includes: Teacher Aide in class support, ongoing monitoring of progress, ILP development to better meet needs.
- Continue to strengthen the monitoring of students.
 - Team Leaders collected and discussed data on a regular basis throughout the year.

Actions – Māori and Pasifika

Continued actions to address the needs of **Māori and Pasifika students** include:

- Whānau Group to support student learning
- Activities that support and develop Māori culture and identity
- Access to learning support programmes – as appropriate
- ILP (Independent Learning Plan) for students below and well below.
- Teacher pedagogy around cultural responsiveness with Bobby Hunter's Team of Mentors.
 - Bobbie's programme was aimed at low decile schools focusing on Māori and Pasifika students who were already our focus students.

Kiwisport Funding Report 2019

In 2019, St Martins School received total of \$7954.31 in Kiwisport funding (excluding GST).

The funding was spent on winter sport activities, a Sport Canterbury workshop, water polo, korfbal tournament. The school also purchased cricket balls, volleyballs, basketballs, footballs and netballs. An airhorn was also purchased.

**INDEPENDENT AUDIT REPORT TO THE READERS OF
ST MARTINS SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of St Martins School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 19 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - financial position as at 31 December 2019; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of Opinion

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

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

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

Responsibilities of the Board of Trustees

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of Trustees listing, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand