



# St Martins School

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

School Directory

Ministry Number: 3534

Principal: Andrew Mouat

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# ST MARTINS SCHOOL

Annual Report - For the year ended 31 December 2020

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# St Martins School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflect the financial position and operations of the School.

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

Kathleen Anne Hodgins

Full Name of Board Chairperson

Andrew Mount

Full Name of Principal

Kathleen

Signature of Board Chairperson

Andrew Mount

Signature of Principal

28/5/21

Date:

28.5.21

Date:

# St Martins School

## Members of the Board of Trustees

For the year ended 31 December 2020

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Held Until</b>
Kate Hodgins	Chairperson	Elected	Dec 2023
Andrew Mouat	Principal	ex Officio	
Becky Ellis	Parent Rep	Elected	Jun 2022
Mike Greenslade	Parent Rep	Elected	Jun 2022
Mark Broughton	Parent Rep	Elected	Dec 2023
Solly Turner	Parent Rep	Elected	Jun 2022
Ranui Callman	Whanau Rep	Co-opted	Feb 2023
Gabrielle Wall	Parent Rep	Co-opted	Jun 2022
Helen Norcliffe	Staff Rep	Elected	Jun 2022
<b>In Attendance</b>			
Michele Stephens	Secretary		

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

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	3,987,044	3,928,826	3,883,350
Locally Raised Funds	3	189,022	270,800	280,034
Interest Income		4,404	11,500	11,576
International Students	4	4,630	10,000	27,606
Other Revenue		662	-	-
		<u>4,185,762</u>	<u>4,221,126</u>	<u>4,202,566</u>
<b>Expenses</b>				
Locally Raised Funds	3	58,806	87,100	147,676
International Students	4	583	2,200	2,284
Learning Resources	5	2,806,190	2,816,614	2,909,546
Administration	6	251,335	235,735	274,777
Finance		4,359	-	3,044
Property	7	967,963	969,226	829,770
Depreciation	8	97,217	137,250	100,670
		<u>4,186,453</u>	<u>4,248,125</u>	<u>4,267,767</u>
<b>Net (Deficit) / Surplus for the year</b>		(691)	(26,999)	(65,201)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(691)</u>	<u>(26,999)</u>	<u>(65,201)</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Balance at 1 January</b>		654,620	654,620	701,979
Total comprehensive revenue and expense for the year		(691)	(26,999)	(65,201)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	17,842
<b>Equity at 31 December</b>	23	653,929	627,621	654,620
Retained Earnings		653,929	627,621	654,620
<b>Equity at 31 December</b>		653,929	627,621	654,620

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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	242,987	322,052	211,801
Accounts Receivable	10	170,764	152,195	152,195
GST Receivable		16,199	12,994	12,994
Prepayments		24,051	15,397	15,397
Inventories	11	15,020	21,852	21,852
Investments	12	101,075	101,418	101,418
Funds owing for Capital Works Projects	17	14,690	-	-
		<u>584,786</u>	<u>625,908</u>	<u>515,657</u>
<b>Current Liabilities</b>				
Accounts Payable	14	241,172	212,014	212,014
Revenue Received in Advance	15	4,643	12,176	12,176
Finance Lease Liability - Current Portion	16	22,175	17,455	17,455
Funds held for Capital Works Projects	17	31,380	-	-
		<u>299,370</u>	<u>241,645</u>	<u>241,645</u>
<b>Working Capital Surplus/(Deficit)</b>		285,416	384,263	274,012
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	383,956	262,110	399,360
		<u>383,956</u>	<u>262,110</u>	<u>399,360</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	16	15,443	18,752	18,752
		<u>15,443</u>	<u>18,752</u>	<u>18,752</u>
<b>Net Assets</b>		<u>653,929</u>	<u>627,621</u>	<u>654,620</u>
<b>Equity</b>				
	23	<u>653,929</u>	<u>627,621</u>	<u>654,620</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		890,827	847,062	868,667
Locally Raised Funds		191,553	270,800	274,686
International Students		4,630	10,000	6,736
Goods and Services Tax (net)		(3,205)	-	(1,692)
Payments to Employees		(516,909)	(439,396)	(557,669)
Payments to Suppliers		(482,689)	(528,715)	(600,651)
Interest Received		5,277	11,500	11,414
Net cash from/(to) Operating Activities		89,484	171,251	1,491
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(54,363)	(61,000)	(166,885)
Purchase of Investments		343	-	(25,852)
Net cash (to)/from Investing Activities		(54,020)	(61,000)	(192,737)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	17,842
Finance Lease Payments		(20,968)	-	17,633
Funds held for Capital Works Projects		16,690	-	-
Net cash (to)/from Financing Activities		(4,278)	-	35,475
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>31,186</b>	<b>110,251</b>	<b>(155,771)</b>
Cash and cash equivalents at the beginning of the year	9	211,801	211,801	367,572
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>242,987</b>	<b>322,052</b>	<b>211,801</b>

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

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



# St Martins School

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### 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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### 1.2. Basis of Preparation

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

##### **Basis of Preparation**

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

##### **Financial Reporting Standards Applied**

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

##### **PBE Accounting Standards Reduced Disclosure Regime**

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

##### **Critical Accounting Estimates And Assumptions**

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

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

##### **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 (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.

### 1.9. 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.

### 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.

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	Term of Lease
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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are 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.

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

#### **1.16. 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

#### **1.17. Borrowings**

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

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

#### **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.

#### **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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	768,987	724,762	705,186
Teachers' Salaries Grants	2,322,293	2,325,588	2,372,617
Use of Land and Buildings Grants	756,176	756,176	611,483
Resource Teachers Learning and Behaviour Grants	-	-	609
Other MoE Grants	139,588	122,300	193,455
	<u>3,987,044</u>	<u>3,928,826</u>	<u>3,883,350</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$22,074 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	120,249	138,550	106,966
Bequests & Grants	(2,000)	10,000	7,330
Other Revenue	17,581	19,750	22,676
Transport Revenue	-	-	11,577
Trading	35,189	41,500	41,349
Activities	18,003	61,000	90,136
	<u>189,022</u>	<u>270,800</u>	<u>280,034</u>
<b>Expenses</b>			
Activities	18,734	42,850	88,962
Trading	38,142	38,250	38,463
Fundraising (Costs of Raising Funds)	-	-	1,635
Transport (Local)	-	-	11,952
Other Locally Raised Funds Expenditure	1,930	6,000	6,664
	<u>58,806</u>	<u>87,100</u>	<u>147,676</u>
<i>Surplus for the year Locally raised funds</i>	<u>130,216</u>	<u>183,700</u>	<u>132,358</u>

## 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	1	1	1
<b>Revenue</b>			
International Student Fees	4,630	10,000	27,606
<b>Expenses</b>			
Commissions	-	1,750	1,696
International Student Levy	583	450	588
	<u>583</u>	<u>2,200</u>	<u>2,284</u>
<i>Surplus for the year International Students</i>	<u>4,047</u>	<u>7,800</u>	<u>25,322</u>

## 5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	149,375	211,880	151,161
Equipment Repairs	997	1,000	863
Information and Communication Technology	19,635	25,750	21,228
Library Resources	2,293	2,750	4,451
Employee Benefits - Salaries	2,620,033	2,562,484	2,718,846
Staff Development	13,857	12,750	12,997
	<u>2,806,190</u>	<u>2,816,614</u>	<u>2,909,546</u>

## 6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,342	4,500	4,215
Board of Trustees Fees	4,600	4,000	4,635
Board of Trustees Expenses	8,714	7,125	20,057
Communication	4,226	5,450	6,684
Consumables	31,448	29,500	39,102
Operating Lease	4,425	600	5,825
Legal Fees	339	400	339
Other	8,867	13,410	8,486
Employee Benefits - Salaries	169,437	155,500	170,328
Insurance	10,122	9,750	9,681
Service Providers, Contractors and Consultancy	4,815	5,500	5,425
	<u>251,335</u>	<u>235,735</u>	<u>274,777</u>

## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	21,583	18,000	20,518
Consultancy and Contract Services	68,249	62,000	62,951
Grounds	16,360	16,000	9,621
Heat, Light and Water	25,059	35,800	36,742
Rates	9,841	7,750	7,616
Repairs and Maintenance	12,025	17,500	25,176
Use of Land and Buildings	756,176	756,176	611,483
Security	10,008	9,000	9,598
Employee Benefits - Salaries	48,662	47,000	46,065
	<u>967,963</u>	<u>969,226</u>	<u>829,770</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	779	5,250	5,335
Furniture and Equipment	27,547	25,000	23,096
Information and Communication Technology	36,956	60,000	47,170
Leased Assets	26,282	37,000	18,613
Library Resources	5,653	10,000	6,456
	<u>97,217</u>	<u>137,250</u>	<u>100,670</u>

## 9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	192,928	322,052	109,223
Short-term Bank Deposits	50,059	-	102,578
Cash and cash equivalents for Statement of Cash Flows	<u>242,987</u>	<u>322,052</u>	<u>211,801</u>

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

Of the \$242,987 Cash and Cash Equivalents, \$31,380 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	362	1,446	1,446
Interest Receivable	65	938	938
Teacher Salaries Grant Receivable	170,337	149,811	149,811
	<u>170,764</u>	<u>152,195</u>	<u>152,195</u>
Receivables from Exchange Transactions	427	2,384	2,384
Receivables from Non-Exchange Transactions	170,337	149,811	149,811
	<u>170,764</u>	<u>152,195</u>	<u>152,195</u>

## 11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	15,020	21,852	21,852
	<u>15,020</u>	<u>21,852</u>	<u>21,852</u>

## 12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset Short-term Bank Deposits	101,075	101,418	101,418
Total Investments	<u>101,075</u>	<u>101,418</u>	<u>101,418</u>

## 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Building Improvements	3,549	-	-	-	(779)	2,770
Furniture and Equipment	194,882	47,821	-	-	(27,547)	215,156
Information and Communication Technology	118,402	6,514	-	-	(36,956)	87,960
Leased Assets	37,333	27,450	-	-	(26,282)	38,501
Library Resources	45,194	28	-	-	(5,653)	39,569
<b>Balance at 31 December 2020</b>	<u>399,360</u>	<u>81,813</u>	<u>-</u>	<u>-</u>	<u>(97,217)</u>	<u>383,956</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2020</b>			
Building Improvements	111,224	(108,454)	2,770
Furniture and Equipment	531,715	(316,559)	215,156
Information and Communication Technology	402,597	(314,637)	87,960
Leased Assets	64,562	(26,061)	38,501
Library Resources	125,650	(86,081)	39,569
<b>Balance at 31 December 2020</b>	<u>1,235,748</u>	<u>(851,792)</u>	<u>383,956</u>

The net carrying value of equipment held under a finance lease is \$38,501 (2019: \$37,333)



	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 Technology	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
<b>Balance at 31 December 2019</b>	<b>335,099</b>	<b>164,931</b>	<b>-</b>	<b>-</b>	<b>(100,670)</b>	<b>399,360</b>

	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 Technology	396,083	(277,681)	118,402
Leased Assets	52,417	(15,084)	37,333
Library Resources	125,622	(80,428)	45,194
<b>Balance at 31 December 2019</b>	<b>1,169,239</b>	<b>(769,879)</b>	<b>399,360</b>

#### 14. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating creditors	50,272	44,925	44,925
Accruals	8,052	3,697	3,697
Banking staffing overuse	3,295	-	-
Employee Entitlements - salaries	170,337	154,279	154,279
Employee Entitlements - leave accrual	9,216	9,113	9,113
	<b>241,172</b>	<b>212,014</b>	<b>212,014</b>

Payables for Exchange Transactions	241,172	212,014	212,014
	<b>241,172</b>	<b>212,014</b>	<b>212,014</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	8,318	8,318
Other	4,643	3,858	3,858
	<b>4,643</b>	<b>12,176</b>	<b>12,176</b>

#### 16. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	24,475	20,285	20,285
Later than One Year and no Later than Five Years	16,047	20,299	20,299
	<b>40,522</b>	<b>40,584</b>	<b>40,584</b>

## 17. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Site Fence Installation	In Progress	-	32,694	(32,327)	-	367
Water Line and Hot Water Cylinder	In Progress	-	-	(6,125)	-	(6,125)
Cladding Damage	In Progress	-	-	(7,260)	-	(7,260)
SIP Landscaping	In Progress	-	41,420	(10,407)	-	31,013
Hall Redevelopment	In Progress	-	-	(1,305)	-	(1,305)
Totals		-	74,114	(57,424)	-	16,690

### Represented by:

Funds Held on Behalf of the Ministry of Education	31,380
Funds Due from the Ministry of Education	(14,690)
	<u>16,690</u>

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,600	4,635
Full-time equivalent members	0.22	0.20
<i>Leadership Team</i>		
Remuneration	374,017	420,450
Full-time equivalent members	3.00	3.50
Total key management personnel remuneration	<u>378,617</u>	<u>425,085</u>
Total full-time equivalent personnel	<u>3.22</u>	<u>3.70</u>

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	110 - 120
Benefits and Other Emoluments	4-5	10 - 12

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 -110	2.00	1.00
	2.00	1.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$ -	\$ -

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance - schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

### 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 (CRP) which will result in significant buildings works being undertaken at the School.

At the present time, as a result of the CRS, and consistent with other schools, the school does not have a current 10YPP in place on which to base its provision for cyclical maintenance. The absence of such plan creates a significant uncertainty in relation to the amount required to be provided for and therefore the schools has no provision for cyclical maintenance recorded.

The school is however expected to maintain any buildings not impacted by the CRS works, as well as the resulting buildings once complete.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has not entered into any contract agreements for capital works.

(a) \$20,000 contract for ILE to be completed in 2017, which will be fully funded by the Ministry of Education. \$19,000 has been received of which \$17,000 has been spent on the project to date; and

(b) \$8,994 contract to have the Water Line and Hot Water Cylinder repaired as agent for the Ministry of Education. This project is fully funded by the Ministry of Education, \$6,125 has been spent on the project to date; and

(c) \$46,022 contract for site Landscaping as agent for the Ministry of Education. The project is fully funded by the Ministry of Education and \$41,420 has been received of which \$10,407 has been spent on the project to date; and

(d) \$280,000 contract for the Hall Redevelopment and Refurbishment as agent for the Ministry of Education. The project is fully funded by the Ministry of Education, \$1,305 has been spent on the project to date.

(Capital commitments at 31 December 2019: nil)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: nil)

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	242,987	322,052	211,801
Receivables	170,764	152,195	152,195
Investments - Term Deposits	101,075	101,418	101,418
Total Financial assets measured at amortised cost	<u>514,826</u>	<u>575,665</u>	<u>465,414</u>

### Financial liabilities measured at amortised cost

Payables	241,172	212,014	212,014
Finance Leases	37,618	36,207	36,207
Total Financial liabilities measured at amortised Cost	<u>278,790</u>	<u>248,221</u>	<u>248,221</u>

## 25. Events After Balance Date

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



**St Martins School**

*Kia Maiangi awe ake te mātauranga*

Inspiring a passion for learning

# Analysis of Variance 2020

## ANNUAL TARGETS 2020 REVIEW

### STRATEGIC GOALS - Wellbeing and Pathways

- Tamariki and parents will transition effectively to St Martins through strong ECE, school, parent / caregiver, and student relationships.
- Students' wellbeing and resilience will be nurtured through pastoral care programmes and networks, teaching and learning programmes, and relevant learning opportunities for parents / caregivers.

	Appoint a Transition to School Leader to undertake regular liaison with pre schools, lead transition to school meetings, work alongside the Kahui Ako across schools leader.	<i>Charlotte was appointed in a fixed term position and then in a permanent position from 2021. She has visited five pre schools throughout the year as part of her release. Charlotte has visited children before they start at SMS so she is well known in the area. She has attended 7 workshops across the cluster. We have two transition to school meetings planned for 2021.</i>
	To improve the number of students and families experiencing a positive transition from ECE to St Martins School.	<i>We have had a very positive response from parents throughout the year. We had children joining the online learning during the lockdown.. Some parents during this time commented that this was a nice transition for their children to meet and greet others while at home.</i>
	Develop a culture of tuakana teina with the student council taking on a role of peer support in the junior school.	<i>The student council continues to work in the junior school with allocated classes. We also have a number of Y7 / 8 children taking reading mileage with the junior children on a daily / weekly basis. The Playground Activity Leaders help run small games during the break times for junior children.</i>
	Continue to fund CMM, prioritising students as appropriate	<i>We have funded a full day of CMM support. During term four with our application for Urgent Response Funding we were able to offer a further half day for eight weeks.</i>
	Engage with a number of outside agencies - inclusive of Mana Ake in school support and parent programs	<i>We have used; Mana Ake, CMM, RT Lit, RTLb, RTD</i>
	Engage with the Kahui Ako Across Schools lead for Wellbeing to review current programmes and develop new programmes.	<i>This was not completed due to the focus shifting to transition from pre schools and to high school.</i>
	Complete the 'Me and My School' / Wellbeing @ School survey for Y5 - 8 children, analysing data for trends.	<i>This was not completed. The lockdown survey for GCSN was completed instead.</i>
	Develop positive approaches to playground behaviour as well as clarifying guidelines for inappropriate behaviour and follow up.	<i>We have introduced 'Playground Good Sort' awards for positive play in the playground. Two yellow seats have been introduced for children that need some space from the situation they are in - these are used as an age + 5mins system. Behaviour is monitored and recorded when appropriate. There is immediate follow up in the playground or referred to the classroom teacher, team leader, senior leadership if needed. Teachers are aware that three playground behaviour slips needs to result in a conversation with families.</i>

	Teachers undertake a Teaching as Inquiry focus to build enhanced positive relationships with identified children.	<i>We had a two term focus planned for this area. All teaching staff identified two children to complete an inquiry cycle to enhance positive relationships together and across the class / pod. The initial phase of this inquiry was completed before lockdown. Our focus moved to making contact with specific families during lockdown and then a pastoral focus for all on return.</i>
<ul style="list-style-type: none"> <li>Staff will role model self-care by leading or engaging in opportunities and initiatives that focus on enhancing and protecting their own holistic wellbeing.</li> </ul>		
	Development of wellbeing teams and social events.	<i>We have created wellbeing teams involving all of the staff, the term three group offered a variety of social events. During term four the focus will be on social events for retirees.</i>
	Complete a staff survey based on wellbeing - either 'Me and My School' / Wellbeing @ School or an internal survey	<i>This was not completed. The lockdown survey for GCSN was completed instead.</i>
	Thoughtful of applications for leave.	<i>All applications for leave have been granted throughout the year.</i>

## STRATEGIC GOALS - **Community Engagement**

- 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.

	Develop clear processes to engage the community in classroom programmes (beyond simply supporting events or trips) eg reading mileage, extension groups, interest sessions	<i>The Year 7/8s have employed the help of parents to help with camp, EOTC, William Pike trips, Boys lunchtime writing club, visual arts (sculpture in Rm19/20), science (grandad in America has taught us via Zoom about the surface tension of water and pH levels of substances, Rm21/22). Whānau have been involved in classroom programmes across the curriculum. Parents and grandparents have been involved with supporting teachers in areas of expertise, for example, a grandparent living in America supported one pod by providing a Skype lesson about the geology of volcanoes. The wider community has also been involved. We have had the support of local artists and geologists for different areas of inquiry learning this year. Discoverers have utilised parents/grandparents in the Garden to Table Programme and for topic discussions for Inquiry throughout the year. During Matariki and the Mihi Competition a parent was involved in sharing their expertise/skills with classes. In the Explorers team we have had parents and grandparents as part of the Parent Reading Programme. They have come in on a daily basis to read with target children from across the team. Many of the classes have parents on a regular basis to support with Literacy programmes.</i>
	Develop ways to include parents / whānau in assembly sharing	<i>The focus for assemblies was changed to a learning focus with the idea that each pod would host an assembly to share their learning. We had a couple of pods sharing their learning and a matariki based assembly, both were well received.</i>

	Ensure there is clarity around school events giving families sufficient notice to be available.	<i>We will continue to develop some guidelines around this area particularly when parent support is requested.</i>
	Each team holds two celebrations of learning events throughout the year.	<i>The Y5 - 8 teams held open sessions of learning in action based on their science topic during term three. The Y0 - 4s will hold their Christmas shows during term four.</i>
	Hold regular parent workshops / drop in sessions with the Mana Ake team or other outside agencies	<i>This was not completed throughout the year. We will return to offering topics in 2021.</i>
	All teachers attend either a S'MART Community or Whanau Group meeting throughout the year.	<i>We have a roster of teachers attending the sessions that they can opt into. Teachers are committed to attending these sessions.</i>
	All classrooms / pods engage with their families with an online platform sharing a 'window into learning'.	<i>The school uses three platforms to share everyday learning with whānau. Explorers - Every week classes post onto ClassDojo. This could be either a class story or children's individual portfolios. Navigators - variable. This would range from a few times a week (either whole class or individual children posting to their own feeds). To one a fortnight or less. Definitely started off well and has continued to drop off throughout the year. Discoverers - have used the Seesaw platform to communicate and share work individually and as a group, class with families. This began at the beginning of the year and extensively through the Lockdown. Some classes have continued to use this extensively throughout the year and post almost daily. Our Year 7/8 team started using SeeSaw at the beginning of the year with a focus in this area. This has changed as we have moved to a greater emphasis on online learning with the children.</i>

## STRATEGIC GOALS - **Culture and Identity**

- Students will demonstrate a strong understanding of the St Martins School values through their own actions and their interactions with others.
- St Martins School culture will celebrate the diversity of all learners.
- St Martins School will develop a culturally rich and responsive environment built on the principles of Te Ao Māori.

	Ensure there are opportunities to share / explore / celebrate the diversity of our community within classrooms / teams.	<i>Focus on Matariki in all classes in Term 3. Y3/4 Social Sciences Inquiry Term 1: Whakauru Katoa (All Inclusive). Discoverers post onto Seesaw regularly. Navigators - through sharing mihi in te reo māori as well as in other home languages. T4 our changing bodies. Conversations around who we are and stereotyping. Other conversations stemmed from these conversations where we celebrated the differences we all have and how diverse we all are. Explorers - In Term 1 we had Stephanie Nixon talk to each pod about our Cultural Narrative, explaining the significance of the Te Waharoa, Whare Kūkūwai and Te Maunga. All classes had a focus on Matariki in Term 3. We also had Matt Calman come into Explorers 3 to share some Te Reo and waiata. Children sharing their Mihi in Te Reo Māori.</i>
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	School logo includes Māori translations.	<i>Have not completed in 2020, We have added Hato Matene to the school newsletter header.</i>
	Include the translation of the SMART way on displays throughout the school.	<i>Discussion was held about all aspects being translated. It was decided that the Values would be the starting point. The values have been updated - posters in classrooms are on display. The values are also part of the end of year report for each child.</i>
	Teams incorporate tikanga, Māori values and Te Reo across a range of learning areas.	<i>Staff focussed this year on developing Matariki, to include other learning areas. Discussion around mihi competition incorporating all cultures. Whānau group members offered support to teach students and teachers about school narrative and te reo Māori. Te wiki o te Māori was celebrated with teachers encouraging and using te reo Māori and themselves developing confidence to use their mihi at staff meetings throughout terms 3 and 4.</i>
	Ensure all teaching staff have an understanding of the requirements of L1 <a href="#">Te Aho Arataki Marau mo e Ako i Te Reo Māori</a> , investigating / putting into practice L2 aspects (ie 2.4 / 2.5).	<i>All staff were asked if they were aware of and had access to the Māori curriculum document . Work will be done next year on how this will look at each level of our school.</i>
	Promote a greater number of children to participate in the kapa haka group in Y5 - 8.	<i>Kapa haka was incorporated into class time rather than break time . Discussion is being held between school and whānau group as to the best structure of the kapa haka going forward to encourage students to participate.</i>
	Complete a marae visit / experience.	<i>Did not complete.</i>
	Teaching staff participate in Tikanga Māori professional learning.	<i>This was completed in Term three. There was an emphasis on mihi prior to Te Wiki. The staff found this to be an enjoyable session, pitched at an appropriate level in a supportive atmosphere.</i>
	Teaching staff JD includes a focus on meeting the indicators in the standards for <a href="#">Te Tiriti o Waitangi Partnership</a> .	<i>All teaching staff have met the outline for 2020.</i>

## STRATEGIC GOALS - **Ako – Everyone is a learner**

### Growing students

- Students will have quality, effective, evidence based **literacy and numeracy** (mathematics) school wide learning experiences.
- Levels of student **achievement in numeracy** will be increased through embedding and enhancing mathematical community inquiries.

- Levels of student **achievement in literacy** will be increased through students developing an understanding of languages, texts and literacy practices across the curriculum.<sup>1</sup>

Review and refine maths programmes to enhance learning across all mathematical areas.	<p><i>Year 7/8 - Maths interchange was trialled in Term 4.</i></p> <p><i>Used Maths Buddy Terms 1-3 then trialled IXLonline programme in Term 4</i></p> <p><i>Reviewed and refined maths programmes within the school (including DMIC and NDP) and reported back to the BoT.</i></p> <p><i>Asked for feedback from teachers on their thoughts on DMIC.</i></p>
Teachers develop programmes to meet the needs of all children through differentiated programmes.	<p><i>Year 7/8 - Boys Writing Club (Wednesday lunch, T4) to help our target students see 'men in writing'. Boys writing group for target students (Tuesday 1:30-3:00pm, Wk1-4, T4). Four target students were sent to a workshop run by the School of Young Writers. We have used our T4 TA, Josh, to work with a target group of boys (Tuesday 9-11am) — the focus has been developing ideas for writing and elaborating on these ideas using the Game of Awesome. In addition to this, we have continued with in-class differentiated reading and writing groups.</i></p> <p><i>Year 7/8 - Maths interchange in Term 4 - children sat a number pretest then differentiated groups were formed. Post test is to be done in week 5 Term 4 to assess student progress and the benefits of running a programme such as this.</i></p> <p><i>Year 3/4 developed, planned and implemented programmes for a diverse range of learners in Literacy(Reading and Writing) and Mathematics. During T4 a TA has worked with 2x target groups of writers and 2x target groups for maths. Very positive feedback noted from parents regarding programme, students very enthusiastic and show shifts in progress.</i></p> <p><i>Three classes in Year 5/6 trialled a 'specialist teacher' for five weeks in Term 4 where Hamish taught reading, Alice P Maths and Tamara writing. There were definite shifts in student achievement, particularly in writing which was our goal.</i></p> <p><i>Year 0-2 - Programmes are planned to meet the needs of a wide range of learners within each classroom. Teachers use ongoing data (student digital files), observations and reflections to plan and implement Reading, Writing and Mathematics programmes. During T4 a Teacher Aide has worked with a range of target children in all curriculum areas. Also in Term 4 a new initiative-S'Mart Readers was developed and implemented with 13 target children in Reading. There has been very positive parental feedback on the effectiveness of this programme to engage children in reading (both at school and home). All children have made progress.</i></p>
Lead teachers in core curriculum areas oversee discussion and implementation within teams and syndicates, including moderation of activities.	<p><i>Year 7/8 - Writing moderation within teams in Term 3 (descriptive writing) and Term 4 (persuasive writing). Maths moderation within teams and syndicates in Term 3 and Term 4.</i></p> <p><i>Year 3/4 - Writing moderation across the team in Terms 3 and 4 (Descriptive Writing). Regular formal and informal discussions regarding Literacy programmes in Team meetings.</i></p>

<sup>1</sup> The aim is to enable students to use texts (texts being digital, printed or multimodal) in the following ways: 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.

*Year 5/6 - Writing moderation across the team of descriptive writing samples. The Term 4 moderation showed significant progress towards more consistency in the marking of writing.*  
*Year 0/2 - Writing moderation across the teams in Term 3 and 4, (Descriptive Writing) Regular discussions during team meetings reviewing Literacy and Mathematics programmes.*

### Growing Staff / People

- Teachers lead their own learning.
- Teachers' professional learning programmes will continue to be aligned with teacher appraisal.
- Teachers engage with our Literacy / Maths / Digital Technologies curriculum leaders to develop / embed programmes.

Introduce a JD that links to the Code of Standards, utilising evidence from everyday practice that demonstrates growth.

*The appraisal cycle for teachers links the areas of the code of standards to effective practice indicators. From 2021 the Teachers Council is providing growth cycle information to replace teacher appraisal. The leadership team will engage teachers in discussion of the Code of Standards, these were published in 2017 and have not been unpacked at SMS yet.*

All Teaching staff undertake personal Teaching as inquiry to develop and strengthen their own practice.

*We started the year with two aspects. A behaviour TAI for the first two terms and an individual inquiry to focus on. With the lockdown and a focus on well being and working through bubbles and returning to school. These were put on hold and will be returned to in 2021.*

Provide funding to allow for the professional learning development of individual staff members based on needs identified as part of the performance management programme

*Staff members requesting PL have had this approved. There have been instances where these have been cancelled.*

Investigate student management systems that will meet the needs of successfully collecting data as well as being an intuitive system that can support greater teacher usage / ownership.

*HERO has been implemented across the school and used for OTJs, curriculum level data, running records and asTTle. Teachers have been able to use this data to see shifts and progress.*

# ACHIEVEMENT TARGETS 2020 REVIEW

## Writing

### Growing students

- Students will have quality, effective, evidence based **literacy and numeracy** (mathematics) school wide learning experiences.
- Levels of student **achievement in literacy** will be increased through students developing an understanding of languages, texts and literacy practices across the curriculum.

**Strategic Aim:** All students are able to access The New Zealand Curriculum as evidenced by progress and achievement

### Annual objective:

#### Team Targets

- High Fliers (Y7 / 8)
  - 80% of children will be working at or above the expected SMS level
  - Accelerate the learning of a targeted group of children
- **REVIEW STATEMENT**
  - Year 7 cohort: **77%** achieving at or above in writing - increase of 13%.
    - Year 7 boys: **67%** achieving at or above in writing - increase of 9%.
  - Year 8 cohort: 74% achieving at or above in writing - increase of 4%.
    - Year 8 boys: **58%** achieving at or above in writing - increase of 3%.
  - A total of 15 students across the board have gone from 'towards' at mid-year to 'at' in writing.
    - This group of 15 students consists of: 5 boys from our 'boys target group', and 5 additional boys and 5 girls.
  - 6 male students have been identified as slipping from 'at' at mid-term to 'towards' at the end of the year for writing.
    - 3 of these students are Year 7 students who will become target students for 2021.
- Navigators (Y5 / 6)
  - 85% of Y5 boys will be working at or above the expected SMS level
  - Develop rich learning experiences in writing
- **REVIEW STATEMENT**
  - Year 5: 76% of students are at or above expected level. This is an increase of 11% from mid year.
  - Year 5 boys: 68% of students are at or above expected level. This is an increase of 15% from mid year.
  - Year 6: 86% of students are at or above expected level.
- Discoverers (Y3 / 4)
  - Have a greater percentage of children working above the expected SMS level
- **REVIEW STATEMENT**
  - **91% of Y2 / 3 children finished the 2019 year At or Above the expected SMS level**
  - **89% of 2020 Y4s at the end of the year are working At or Above the expected SMS level**

- 84% of 2020 Y3s at the end of the year are working At or Above the expected SMS level
  - There is a 17% increase in Y3s working Above the expected level
- All teams acknowledge doing the same thing will get the same results.

#### School Wide

What:	Indicators of progress:	Review:
Identifying target children and collecting data for specific needs.	Deliberate Acts of Teaching can be utilised to meet the needs.	<ul style="list-style-type: none"> <li>• TOD to view and analyse school wide Literacy Data</li> <li>• Classroom programmes have been developing according to needs identified from this data</li> </ul>
Engage with professional learning and share as a team.	Look for ideas to build on within the class setting.	<ul style="list-style-type: none"> <li>• Extra support in Term 4 with new T-Aides working with Target children to help accelerate progress in a small group -1:1 situation</li> <li>• Tamara and Hamish attend an AsTTle workshop and shared with Yr 5-8 teams</li> </ul>
Moderate writing across teams to develop school wide consistency	Strengthen levelling across the school and reduce within school variance.	<ul style="list-style-type: none"> <li>• Moderation has occurred in teams 2x this year</li> <li>• Literacy Team discussion in Term 4 around making OTJs for reading and writing, and looking at assessment for 2021</li> </ul>
Consider using an outside expert to moderate writing and provide feedback on areas of strength and need	Kate Birch - <a href="mailto:kbirchnz@gmail.com">kbirchnz@gmail.com</a> - \$75 per hour (5-6 pieces in an hour)	<ul style="list-style-type: none"> <li>• At this stage this has not occurred</li> </ul>
Ensure there is access to Library materials	Children are able to take library books home, teachers are able to exchange 'sets' for the classroom	<ul style="list-style-type: none"> <li>• Since the library has been open again children have had the opportunity to borrow books both for home and for classroom use</li> <li>• The reopening of access to books has had a positive effect enriching reading programmes and children's engagement with a wide variety of materials</li> </ul>

#### High Fliers

What:	Indicators of progress:	Review:
Engage boys in rich experiences to develop an enthusiasm for writing.	A smaller proportion of boys will be in the target group through increased engagement in writing.	<ul style="list-style-type: none"> <li>19 boys were identified for a Boys Writing Group (predominantly Year 8 boys) — Tuesday afternoons, 1:30-3pm for four weeks. Boys were engaged in a real-world task where they worked collaboratively to plan, draft and write a cover letter and project proposal for the principal. Proposals included: EOTC trip to Washington Skatepark; putting green; bike track; mural wall; D &amp; D game club.</li> <li>A lunchtime Boys Writing Club was also initiated where men in the community were invited in to speak about their experiences with writing.</li> </ul>
Undertake research around successful experiences for boys in writing programmes.	Have an up to date understanding of writing to target children that need support.	<ul style="list-style-type: none"> <li>Read about boys in writing — <a href="#">Success for Boys</a> and <a href="#">Game of Awesome</a>. Also read about how to increase <a href="#">motivation and enjoyment in writing</a>.</li> </ul>
Consistent timetabling of writing while reducing interruptions to the learning programme.	Appropriate time is allocated to the deliberate teaching of writing.	<ul style="list-style-type: none"> <li>Core curriculum time allocated in the morning slots for writing across the classes.</li> </ul>

## Navigators

What:	Indicators of progress:	Review:
Increase the confidence of boys writing - focusing on content rather than presentation.	Increased positive engagement in writing.	<ul style="list-style-type: none"> <li>Boys' writing has been a focus of each classroom teacher, what motivates them and what do they enjoy writing about?</li> <li>Overtly tell students that handwriting is a separate subject to writing and spelling is only one minor part of writing</li> </ul>
Engage students in rich experiences to develop an enthusiasm for writing, have a focus on physical experiences to write about.	Higher engagement in writing across the year through a varied approach.	<ul style="list-style-type: none"> <li>Some teachers have given practical experiences to write about (eg. lighting tea bags on fire)</li> <li>Remember that writing comes from oral language, strong discussions prior to shared writing</li> </ul>
Investigate different ways of recording student ideas.	Higher engagement in writing across the year.	<ul style="list-style-type: none"> <li>Students who have difficulty with handwriting or spelling - either scribed by an adult or write on device</li> </ul>

Provide greater scaffolding of vocabulary for children to access and refer to.	Children are able to use a wide range of vocab within their writing.	<ul style="list-style-type: none"> <li>Record language and display around each room</li> <li>Focus verbally on importance of language for quality writing</li> </ul>
Incorporate the 8 steps of writing from Murray Gadd's professional learning	All classes have a structured successful approach being implemented in the classroom programme.	<ul style="list-style-type: none"> <li>Discuss and record what quality writers do, have this on display for students to refer to and revisit as a class, identifying which things children consistently achieve</li> </ul>

## Discoverers

What:	Indicators of progress:	Review:
Identifying children on the cusp of At to Above and the needs to address to stretch these children.	Deliberate Acts of Teaching can be utilised to meet the needs.	<ul style="list-style-type: none"> <li>Students in the At to Above range were identified, teacher's noticed areas where improvement could occur and planned deliberate acts of teaching eg development of sentences</li> </ul>
Moderate within the team.	Analyse team wide data to work collaboratively to meet the needs.	<ul style="list-style-type: none"> <li>Moderation has occurred on several levels this year. Achievement data has been analysed schoolwide 2x and Target students identified. Moderation of writing samples in the team enabled teachers to discuss and plan collaboratively for needs of students. Each pod planned lessons based on school programme, learning progressions and individual needs.</li> </ul>
Engage students in rich experiences to develop an enthusiasm for writing, utilising a wide variety of stimulus and sources.	Higher engagement in writing across the year through a varied approach.	<ul style="list-style-type: none"> <li>All teachers have used a variety of approaches to help engage, motivate and develop enthusiasm for writing. Writing has been purposeful, relevant and expectations have been high. All classes have introduced and used interactive Google Slides to help present writing lessons and use for explicit teaching in the classroom.</li> </ul>
Provide greater scaffolding to support the structure of writing.	Children have a coherent pathway for writing.	<ul style="list-style-type: none"> <li>Teachers have used a range of scaffolding and models to support writing in the classroom. These scaffolds have included deliberate acts of teaching and have helped structure various genres of writing. These have benefitted all writers in the classroom by breaking down the writing process.</li> </ul>

## Digital Technologies Curriculum



**Strategic Aim:** All students are able to access the NZ Curriculum

**Annual Objectives:** Students are exposed to learning programmes that meet the needs / outline of the Digital Technologies Curriculum..

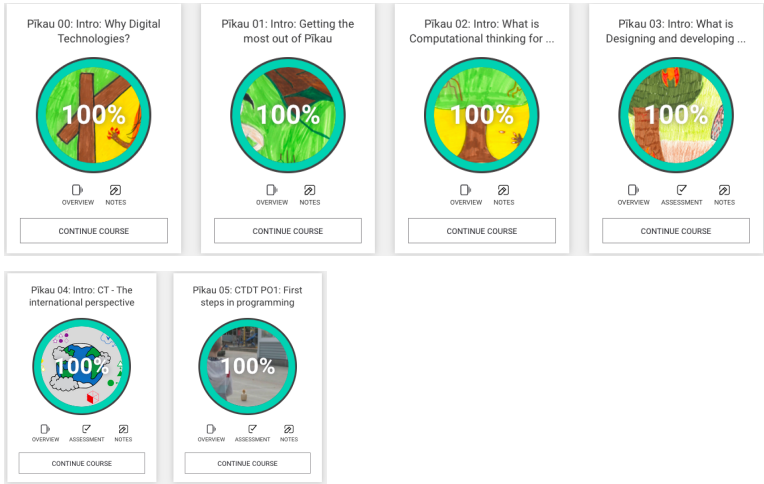
- Digital Technologies will be integrated across the curriculum into everyday teaching practice, engaging in professional learning, using a variety of tools / unplugged activities, reflecting both computational thinking and designing and developing digital outcomes (DDDO).
  - Students have the technological capability for learning and to enhance their learning.
  - Students use technology, navigate the internet and digital communication tools with understanding, integrity and safely.
  - Ensure the school and staff/people have the technological capability for learning and to enhance learning



**Schoolwide**

What:	Indicators of progress:	Review:
Engage in personal professional learning around the implementation of DT.	Up to date understanding of the needs of the DT curriculum.	<i>Have participated in several courses to get a better understanding of the DT curriculum</i>



		<ul style="list-style-type: none"> <li><i>Kia takatū ā-Matihiko - 6 modules completed</i></li> </ul>  <ul style="list-style-type: none"> <li><i>Google in the Classroom - Emma Planicka (<a href="#">Presentation</a>)</i></li> <li><i>Creating With Ipad - Emma Planicka (<a href="#">Presentation</a>)</i></li> <li><i>Leadership Webinar 4- Digital Technology Learning In Action <a href="#">Webinar</a></i></li> <li><i>Integrating DT into Your local Curriculum <a href="#">Webinar</a></i></li> </ul>
Investigate the opportunity to visit other schools / grow waitaha roadshows / GCSN courses	Gather information around how schools have responded to the DT curriculum and how this may support learning at SMS.	<i>Visited Bromley School - (<a href="#">Notes from visit</a>)</i> <ul style="list-style-type: none"> <li><i>Spoke with DT leader</i></li> <li><i>Spoke with DT facilitator</i></li> <li><i>Visited classrooms to see what how DT was being used across the school</i></li> </ul>
Design a professional learning plan for SMS teachers to engage in discussion / implementation of the DT curriculum.	Considered approach to the implementation of the DT curriculum	<i>Developed Framework to focus on in 2021</i> <a href="#"><i>St Martins School Digital Technologies Framework</i></a>  <i>Application for funding to utilise Digital Technologies facilitator Mandy Dempsy. Still waiting to hear.</i>
Positively engage in discussion to utilise and implement computational thinking and DDDO into class programmes.	Teachers see the benefit of the DT curriculum, where they are already meeting the objectives and creating areas to adapt.	<i>Teacher only day session to outline the DT curriculum and remove anxiety of a whole new area of teaching and learning.</i> <ul style="list-style-type: none"> <li><i><a href="#">TOD presentation</a></i></li> <li><i>5 myths to put your mind at ease - slide 4</i></li> </ul>

Where possible make links to the DT curriculum to demonstrate the integration of this curriculum area.	Promote the DT curriculum as a holistic curriculum that can be incorporated into a variety of settings.	<p><i>Staff meetings</i></p> <ul style="list-style-type: none"> <li>• <i>First meeting T3 focus on Computational thinking <a href="#">Slide 1-9</a></i></li> <li>• <i>2nd meeting T4 focus on Progress outcomes 1 and 2. Lots of hands on work with key note. <a href="#">Slide 10 to end</a></i></li> <li>• <i>2021 meetings will aim on the use of different apps and how they can be used across the curriculum.</i></li> </ul>
Ensure a celebration of learning has a component of DT to share with parents.	Start the process of sharing new learning opportunities with parents in the reporting cycle.	<i>Framework promotes Digital Art - considering digital art exhibition</i>
Develop a digital outcome, archive of learning to share with parents as part of the reporting process	All children will have a digital outcome to share in semester two with their whānau.	<p><i>All staff are using one or more of these platforms - still to promote the use of tracking of this skill for individual students.</i></p> <ul style="list-style-type: none"> <li>• <i>Seesaw</i></li> <li>• <i>Dojo</i></li> <li>• <i>Hapara</i></li> </ul>
Develop a buying guide of resources to continue to develop this area of learning (if appropriate)		<p><i>Jamf</i></p> <ul style="list-style-type: none"> <li>• <i>App management</i></li> <li>• <i>Device management</i></li> </ul> <p><i>App purchases</i></p> <ul style="list-style-type: none"> <li>• <i>Each syndicate advised DT leaders of preferred apps. Focus on usage and curriculum needs</i></li> </ul> <p><i>Beebots</i></p> <ul style="list-style-type: none"> <li>• <i>Two sets of beebots (12) and charging dock purchased for use across the school</i></li> </ul> <p><i>Charging</i></p> <ul style="list-style-type: none"> <li>• <i>Purchased new cables and plugs to replace missing and damaged ones</i></li> </ul>

## Kiwisport Funding Report 2020

In 2020, St Martins School received total of \$7530.00 in Kiwisport funding (excluding GST).

The number of children who participated 254.

The funding was spent on winter sport activities, water polo and new netball hoops. The school also purchased new cricket balls, soccer balls, basketballs, footballs, tennis balls and netballs.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ST MARTINS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 18, that comprise the statement of financial position as of 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the analysis of variance, kiwisport 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