

BELFAST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 3292

Address: 700 Main North Road
Belfast
Christchurch 8051

Phone: (03) 323 8849

Members of the Board of Trustees

Name	Position	How position on Board gained	Term expires
Caroline Elkington	Chairperson	Elected May 2019	May 2022
Curtis Mitchell	Treasurer	Elected May 2019	May 2022
Geoff McLennan	Parent rep	Elected May 2019	May 2022
Jo Hall	Parent rep	Elected May 2019	May 2022
Jarrold Southon	Parent rep	Co-opted Aug 2019	May 2022
Dave Pilkington	Vice Chairperson	Elected May 2016	May 2019
Warren Brown	Treasurer	Elected May 2016	May 2019
David Baldwin	Parent rep	Elected May 2016	May 2019
Simon King	Parent rep	Elected May 2016	May 2019
Anne Lynskey	Staff rep	Elected May 2016	May 2019
Sue Ferguson	Chairperson	Elected May 2016	December 2018
Jacqui Page	Staff rep	Elected May 2019	
Principal	Sue Elley		

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BELFAST SCHOOL

Annual Report - For the year ended 31 December 2019

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Belfast School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees (the Board) has pleasure in presenting the annual report of Belfast School incorporating the financial statements and the auditor's report, 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 reflects the financial position and operations of the school.

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

CAROLINE ELKINGTON

Full Name of Board Chairperson

Full Name of Principal

Susan Ann Elley



Signature of Board Chairperson

Signature of Principal



Date: 15 June 2020

Date: 15 June 2020

Belfast School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,302,956	3,240,852	3,260,485
Locally Raised Funds	3	198,282	36,000	192,047
Interest Received		10,183	10,000	13,753
International Students	4	41,637	30,000	43,333
Other Revenue		-	-	-
		<u>3,553,058</u>	<u>3,316,852</u>	<u>3,509,619</u>
Expenses				
Locally Raised Funds	3	59,224	2,500	83,677
Learning Resources	5	2,570,394	2,345,044	2,483,036
Administration	6	242,208	235,700	235,485
Finance Costs		1,436	-	1,208
Property	7	678,455	695,000	712,201
Depreciation	8	71,950	60,000	76,553
		<u>3,623,667</u>	<u>3,338,244</u>	<u>3,592,161</u>
Net Surplus / (Deficit)		(70,609)	(21,392)	(82,543)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(70,609)</u>	<u>(21,392)</u>	<u>(82,543)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Belfast School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	567,391	567,391	649,934
Total comprehensive revenue and expense for the year	(70,609)	(21,392)	(82,543)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	5,572	-	-
Equity at 31 December	502,354	545,999	567,391
Retained Earnings	502,354	545,999	567,391
Reserves			
Equity at 31 December	502,354	545,999	567,391

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Belfast 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	90,903	162,999	72,405
Accounts Receivable	10	125,344	130,000	150,297
GST Receivable		4,898	10,000	5,749
Prepayments		-	-	-
Investments	11	198,917	230,000	271,098
		<u>420,062</u>	<u>532,999</u>	<u>499,549</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	145,732	160,000	164,510
Revenue Received in Advance	14	29,235	40,000	37,643
Finance Lease Liability - Current Portion	16	19,927	4,000	10,413
		<u>194,894</u>	<u>204,000</u>	<u>212,566</u>
Working Capital Surplus/(Deficit)		225,168	328,999	286,983
Non-current Assets				
Investments (more than 12 months)	11	2,000	2,000	2,000
Property, Plant and Equipment	12	316,454	219,000	282,265
		<u>318,454</u>	<u>221,000</u>	<u>284,265</u>
Non-current Liabilities				
Finance Lease Liability	16	41,268	4,000	3,857
		<u>41,268</u>	<u>4,000</u>	<u>3,857</u>
Net Assets		<u>502,354</u>	<u>545,999</u>	<u>567,391</u>
Equity		<u>502,354</u>	<u>545,999</u>	<u>567,391</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

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

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		746,560	680,852	775,422
Locally Raised Funds		189,874	131,986	203,072
Hostel		-	-	-
International Students		41,637	30,000	55,136
Goods and Services Tax (net)		851	-	3,538
Payments to Employees		(546,905)	(373,044)	(552,087)
Payments to Suppliers		(440,882)	(345,200)	(497,671)
Interest Paid		(1,436)	-	(1,208)
Interest Received		10,261	10,000	16,650
Net cash from / (to) the Operating Activities		(40)	134,594	2,852
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(44,941)	29,065	(38,808)
Purchase of Investments		72,181	(50,000)	(93,656)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		27,240	(20,935)	(132,464)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,572	-	-
Finance Lease Payments		(14,275)	(23,065)	(23,935)
Purchase of Leased Assets		(0)	-	(10,048)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Net cash from Financing Activities		(8,703)	(23,065)	(33,983)
Net increase/(decrease) in cash and cash equivalents		18,497	90,594	(163,596)
Cash and cash equivalents at the beginning of the year	9	72,405	72,405	236,000
Cash and cash equivalents at the end of the year	9	90,903	162,999	72,405

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.

Belfast School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2019

a) Reporting Entity

Belfast 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.

b) 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 26.

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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. 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 under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of securities.

k) 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 \$1,000 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	10 years
Information and communication technology	5 years
Music equipment	5 years
Sports equipment	5 years
Plant and equipment	10 years
Textbooks	10 years
Leased assets held under a Finance Lease	per terms of lease
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment 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 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.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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).

r) 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.

s) 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.

t) Budget Figures

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

u) 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	666,221	655,852	620,613
Teachers' salaries grants	2,079,694	2,080,000	1,988,979
Use of Land and Buildings grants	476,703	480,000	496,084
Other MoE Grants	80,338	25,000	154,809
	<u>3,302,956</u>	<u>3,240,852</u>	<u>3,260,485</u>

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	38,780	28,000	28,545
Other revenue	63,583	-	44,678
Trading	31,157	8,000	30,284
Activities	64,762	-	88,540
	<u>198,282</u>	<u>36,000</u>	<u>192,047</u>
Expenses			
Activities	37,962	-	61,755
Trading	21,262	2,500	21,922
	<u>59,224</u>	<u>2,500</u>	<u>83,677</u>
<i>Surplus for the year Locally raised funds</i>	<u>139,058</u>	<u>33,500</u>	<u>108,369</u>

4 International Students Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	6		9
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	41,637	30,000	43,333
Expenses	-	-	-
<i>Surplus for the year International Students</i>	<u>41,637</u>	<u>30,000</u>	<u>43,333</u>

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	13,186	3,000	22,247
Library resources	284	1,400	-
Employee benefits - salaries	2,437,176	2,252,044	2,340,609
Resource/attached teacher costs	100,137	73,600	99,545
Staff development	19,612	15,000	20,634
	<u>2,570,394</u>	<u>2,345,044</u>	<u>2,483,036</u>

6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	3,663	3,500	3,426
Board of Trustees Fees	5,374	6,500	6,410
Board of Trustees Expenses	3,855	500	-
Communication	7,373	6,700	6,603
Consumables	25,207	24,800	24,455
Operating Lease	15,242	20,500	15,375
Other	45,147	38,200	46,682
Employee Benefits - Salaries	136,346	135,000	132,533
	<u>242,208</u>	<u>235,700</u>	<u>235,485</u>

7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	64,188	71,500	64,178
Cyclical Maintenance Provision	-	1,000	-
Grounds	9,232	9,000	9,063
Heat, Light and Water	31,351	35,000	38,137
Rates	8,908	10,000	7,922
Repairs and Maintenance	28,478	22,500	31,440
Use of Land and Buildings - Non Integrated	476,703	480,000	496,084
Employee Benefits - Salaries	59,596	66,000	65,377
	<u>678,455</u>	<u>695,000</u>	<u>712,201</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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)	\$
	\$	\$	\$
Buildings - School	8,336	12,500	13,731
Furniture and Equipment	14,523	10,000	15,735
Info and Comm Technology	14,435	20,000	22,870
Sports Equipment	709	500	709
Plant and Equipment	10,718	8,000	11,721
Leased IT	11,481	7,000	10,048
Library Resources	1,548	2,000	1,739
Leased Photocopier	10,200	-	-
	<u>71,950</u>	<u>60,000</u>	<u>76,553</u>

9 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Bank Current Account	90,903	2,999	72,405
Bank Call Account	-	-	-
Short-term Bank Deposits	-	160,000	-
	<u>90,903</u>	<u>162,999</u>	<u>72,405</u>

Net cash and cash equivalents and bank overdraft for Cash Flow Statement

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

10 Accounts Receivable

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Interest Receivable	78	-	156
Teacher Salaries Grant Receivable	125,266	130,000	150,141
	<u>125,344</u>	<u>130,000</u>	<u>150,297</u>
Receivables from Exchange Transactions	78	-	156
Receivables from Non-Exchange Transactions	125,266	130,000	150,141
	<u>125,344</u>	<u>130,000</u>	<u>150,297</u>

11 Investments

The School's investment activities are classified as follows:

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	198,917	230,000	271,098
Non-current Asset			
Canterbury Education Services Limited	2,000	2,000	2,000

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2019.

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings - School	116,727	-	-	-	(8,336)	108,391
Furniture and Equipment	48,137	15,861	-	-	(14,523)	49,476
Info and Comm Technology	37,031	16,214	-	-	(14,435)	38,810
Sports Equipment	1,772	-	-	-	(709)	1,063
Music Equipment	-	-	-	-	-	-
Plant and Equipment	55,216	1,950	-	-	(10,718)	46,450
Leased IT	11,208	10,704	-	-	(11,481)	10,430
Library Resources	12,175	356	(149)	-	(1,548)	10,835
Leased Photocopier	-	61,200	-	-	(10,200)	51,000
Balance at 31 December 2019	<u>282,266</u>	<u>106,285</u>	<u>(149)</u>	<u>-</u>	<u>(71,950)</u>	<u>316,454</u>

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings - School	236,385	(127,994)	108,391
Furniture and Equipment	333,410	(283,934)	49,476
Info and Comm Technology	524,504	(485,694)	38,810
Sports Equipment	13,041	(11,977)	1,063
Music Equipment	9,846	(9,846)	-
Plant and Equipment	315,330	(268,879)	46,450
Leased IT	42,204	(31,774)	10,430
Library Resources	52,650	(41,815)	10,835
Leased Photocopier	61,200	(10,200)	51,000
Balance at 31 December 2019	<u>1,588,568</u>	<u>(1,272,114)</u>	<u>316,454</u>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings - School	130,458	-	-	-	(13,731)	116,727
Furniture and Equipment	52,209	11,663	-	-	(15,735)	48,137
Info and Comm Technology	23,101	36,800	-	-	(22,870)	37,031
Sports Equipment	2,482	(1)	-	-	(709)	1,772
Music Equipment	-	-	-	-	-	-
Plant and Equipment	62,458	4,479	-	-	(11,721)	55,216
Leased IT	17,186	4,070	-	-	(10,048)	11,208
Library Resources	17,586	-	(3,672)	-	(1,739)	12,175
Balance at 31 December 2018	305,481	57,011	(3,672)	-	(76,553)	282,265

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings - School	236,385	(119,658)	116,727
Furniture and Equipment	317,548	(269,411)	48,137
Info and Comm Technology	508,290	(471,259)	37,031
Sports Equipment	13,041	(11,268)	1,772
Music Equipment	9,846	(9,846)	-
Plant and Equipment	313,380	(258,164)	55,216
Leased IT	31,501	(20,293)	11,208
Library Resources	52,945	(40,769)	12,175
Balance at 31 December 2018	1,482,934	(1,200,669)	282,265

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Accruals	6,655	-	7,077
Employee Entitlements - salaries	125,266	150,000	150,141
Employee Entitlements - leave accrual	13,811	10,000	7,292
	145,732	160,000	164,510
Payables for Exchange Transactions	145,732	160,000	164,510
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	145,732	160,000	164,510

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International student fees	11,803	-	11,803
Other	17,432	40,000	25,840
	29,235	40,000	37,643

15 Provision for Cyclical Maintenance

The School is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt 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 School's buildings so no cyclical maintenance provision has been recognised.

We also draw your attention to the Contingent Liability note 20, which explains that while it has not been possible to recognise a cyclical maintenance provision, the obligation still remains for the School to maintain those buildings that will not be rebuilt. Therefore, held within the school's cash and investment reserves for future maintenance is \$68,932.

The basis of estimate used by the Board was to roll forward the existing plan until such time a new plan can be submitted to the Ministry for approval. 'Consequently the provision for cyclical maintenance has been reversed in 2014 due to there being a significant uncertainty over how the programme will affect the school.

16 Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and photocopiers. Minimum lease payments

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	19,927	4,000	10,413
Later than One Year and no Later than Five Years	41,268	4,000	3,857
Later than Five Years	-	-	-
	<u>61,195</u>	<u>8,000</u>	<u>14,270</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, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,374	6,410
Full-time equivalent members	0.20	0.20
<i>Leadership Team</i>		
Remuneration	245,314	331,214
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	<u>250,688</u>	<u>337,624</u>
Total full-time equivalent personnel	<u>2.20</u>	<u>3.20</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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-
Other Employees Receiving Remuneration Greater Than \$100,000		
	2019 Actual Number of People	2018 Actual Number of People
Salary \$100,000 to \$110,000	1	-

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

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings 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 rebuilt 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 School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

We also draw your attention to the line item "Reversal of cyclical maintenance" in the Statement of Comprehensive Income on page 3 where the School has reversed its provision for cyclical maintenance because of this significant uncertainty.

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, however the potential impact on any specific school or individual and any associated historical liability 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.

21 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board had made no commitments.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating leases of TELA laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	121
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	121

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	90,903	162,999	72,405
Receivables	125,344	130,000	150,297
Investments - Term Deposits	200,917	232,000	273,098
Total Cash and Receivables	417,164	524,999	495,800

Financial liabilities measured at amortised cost

Payables	145,732	160,000	164,510
Finance Leases	61,195	8,000	14,270
Total Financial Liabilities Measured at Amortised Cost	206,927	168,000	178,780

24 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 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 Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

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

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.

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:

- Note 10 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.
- Note 11 Investments:

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

Analysis of Variance Reporting



School Name:	Belfast School 2019	School Number: 3292
Strategic Aim:	<p>Student Learning NAGs 1,2,4</p> <p>To ensure that all students have successful access to a broad and innovative curriculum relevant to their cultural, academic, developmental and emotional needs, and interests.</p> <p>Provide students with the skills and attitudes to be active learners and take charge of their learning</p>	
Annual Aim:	<p>To increase the number of students achieving at or above the expected level for writing by 5% for each cohort.</p> <p>To increase the number of students achieving at or above the expected level for mathematics by 5% for each cohort.</p>	
Target:	<p>Target outcomes</p> <p>Writing</p> <p>Year 3 - 85% Year 4 - 84% Year 5 - 91% Year 6 - 71% Year 7 - 68% Year 8 - 71%</p> <p>Boys' achievement Years 1-8: 75%</p> <p>Mathematics</p> <p>Year 1-8: 85%</p>	
Baseline Data:	<p>Baseline data for the whole school from the beginning of 2019 for students achieving at or above the expected curriculum level:</p> <p>Reading: 82%</p> <p>Writing: 76.9%</p> <p>Mathematics: 81.7%</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																								
<p>Writing & Mathematics</p> <p>Analysis of Woolf Fisher data at Cluster and School level to identify trends and areas to target.</p> <p>Whole staff attendance at Woolf Fisher Sensemaking sessions focused on classroom practice: data explained, trends discussed and effective teaching strategies identified</p> <p>Middle Leaders conducted data meetings each term, identifying trends and teaching strategies being implemented. Trends reported to senior leaders.</p> <p>Senior Leaders attended national Manaialalani Outreach Hui – best practice for improving literacy and numeracy analysed.</p> <p>Team profiles developed with support of SENCO to identify priority learners including goals for target groups. Collaborative planning to focus on lifting achievement of priority learners.</p> <p>Cohort reviews of Year 5-6, and Years 7-8 conducted by RTLB to identify strengths and gaps in teaching and learning programmes in literacy and numeracy</p> <p>Weekly <i>Slam Dunk</i> professional learning through staff sharing</p>	<p>Writing: Two measures are available for determining outcomes:</p> <p>Data recorded in the schools management system based on overall teacher judgments is used to calculate overall percentage outcomes for each cohort. This data includes all students at each level.</p> <p>Year 1-8 overall 73% at or above level</p> <table><tr><td></td><td>Male</td><td>Female</td></tr><tr><td>Exceeding expectations</td><td>10%</td><td>18%</td></tr><tr><td>Meeting Expectations</td><td>56%</td><td>62%</td></tr><tr><td>Working towards the level</td><td>34%</td><td>20%</td></tr></table> <table><tr><td></td><td>Maori</td><td>Pasifika</td></tr><tr><td>Exceeding expectations</td><td>7%</td><td>-</td></tr><tr><td>Meeting Expectations</td><td>52%</td><td>90%</td></tr><tr><td>Working towards the level</td><td>41%</td><td>10%</td></tr></table> <p>In all Year levels other than Year 8 (Y3-7) the percentage outcomes, based on teacher judgments, are lower than the target levels. At Year 8 the percentage target was exceeded with student achievement increasing to 74% which is 3% higher than aimed</p>		Male	Female	Exceeding expectations	10%	18%	Meeting Expectations	56%	62%	Working towards the level	34%	20%		Maori	Pasifika	Exceeding expectations	7%	-	Meeting Expectations	52%	90%	Working towards the level	41%	10%	<p>Targets set were challenging. The focus on measuring the overall percentage of students achieving the highest levels detracts from measuring the learning that did occur or the rates of progress.</p> <p>Writing</p> <p>School data is based on teacher judgements including the results from specific assessment tools. Moderation practices are resulting in higher levels of consistency with marking. There is still likely to be some variation in the overall judgments made by teachers both within and across teams.</p> <p>The Wool Fisher data, drawn from discrete assessment tasks, provides regular snapshots of achievement over a longer period of time. This data shows rates of progress for different cohorts, gender and ongoing trends such as summer learning effects. The data is drawn from moderated samples of writing and is therefore less likely to have significant variability.</p> <p>From Term 1, 2018 – Term 4, 2019 Woolf Fisher data shows accelerated learning has occurred for two cohorts bringing both genders above the norm. Other cohorts are at or close to</p>	<p>Targets need to focus on accelerating learning with clear measures of rates of progress along with achievement.</p> <p>Strengthen data analysis and responses to trends at the team and classroom level. Ensure goals are measurable and strategies are focused on accelerating progress.</p> <p>Collaborative practice to provide greater scope for meeting needs has begun in some teams. This needs to develop further to make greater gains. The benefits of collaboration across the school was evidenced by the whole school approach to Storytelling in Term 3 following the terrorist incident. Shared planning provided greater scope for teaching and learning. In Mathematics collaborative planning would provide greater consistency in practice for some teams.</p> <p>Consider how effectively assessment for learning practices are supporting accelerated learning in literacy and numeracy across the school. Team leaders to provide feedback to teachers about ways to improve this. Students with clarity about their learning pathways make greater progress. Develop consistent practices across the school to engage students with understanding and</p>
	Male	Female																									
Exceeding expectations	10%	18%																									
Meeting Expectations	56%	62%																									
Working towards the level	34%	20%																									
	Maori	Pasifika																									
Exceeding expectations	7%	-																									
Meeting Expectations	52%	90%																									
Working towards the level	41%	10%																									

<p>strategies and digital tools to use in class programmes</p> <p>Staff professional learning continued to focus on <i>Learn Create Share</i> with facilitated support from Manaiakalani Outreach</p> <p>Writing</p> <p>Cross cluster and school wide moderation meetings to analyse student writing to gain consistency.</p> <p>Target students provided with chrome books for writing – additional leased chrome books provided to support learners</p> <p>Whole school storytelling focus in Term 3 in response to disruption caused by June Terrorist incident.</p> <p>Mathematics:</p> <p>Staff Professional Learning workshops to clarify planning and assessment requirements to ensure consistency in implementing the Belfast Maths Curriculum</p> <p>Redesign of planning, assessment templates, and data collection to be implemented in 2020</p> <p>Use of PAT adaptive testing</p> <p>Woolf Fisher workshop for principals and lead teachers: interpreting and analysing cluster and school data.</p>	<p>for. Meeting the achievement target at Y8 is significant as more students are moving onto secondary school with the capacity to succeed in writing.</p> <p>For 2019 66.7% boys achieved at or above the expected level. The target of 75% was not achieved.</p> <p>Woolf Fisher data gathered at two points during the year from easTTile assessment tasks. Moderated marking occurs before the data is submitted. The data represents the students who have been consistently part of the sample group from 2018. This data provides evidence of progress.</p> <p>The Woolf Fisher data shows that in 2019 all year levels in the sample groups (Y1-8) made gains greater than the norm. Y1,3,7 & 8 made 50% or more progress than the norm. In Y1,4 & 8 students' achievement is higher than the norm for both genders. Except for Y5, girls are achieving at or above the norm. Belfast is comparable to other Cluster schools sitting in the high progress quadrant / moving into the high achievement quadrant.</p> <p>The smallest gain occurred in Year 5 where both girls and boys are achieving below the norm. The rate of progress matches the normed rate however isn't accelerating learning to reach the normed level.</p>	<p>the norm with girls slightly ahead of boys. Only at Year 7 is the gap wider with girls ahead.</p> <p>Access to devices for writing is still stretched with a low number of students owning their own devices. The benefits of blogging are yet to take hold as we work towards increasing participation of parents / whanau.</p> <p>Mathematics</p> <p>Planning and assessment gathering practices have varied across teams, and some within teams. The PLD workshop identified assessment practices in some teams which were duplicating data collection.</p> <p>Maths is also an area that often had less teaching and learning time due to the structure of the day. Interruptions with other school events often reduced the frequency of maths lessons in a week. This is particularly the case in Terms 1 & 4 with daily class swimming.</p> <p>The wide range of needs creates challenges for teaching and learning programmes. The Woolf Fisher data illustrates the range in both genders and ethnicities.</p> <p>Teaching and Learning impacted</p> <p>Across the school there were very high demands for pastoral and behaviour support. The majority of Teacher Aide time was spent on</p>	<p>reflecting on their own learning progress (ipsative referencing).</p> <p>The RTLB review identified a need for increasing differentiated learning to create higher levels of student engagement and accountability for work. This needs to be considered in developing Year 5-8 collaborative practices in 2020.</p> <p>The full range of external supports has been utilised to support children with behaviour and emotional needs. This continues to be a challenging. To reduce disruption to learning and maintain relationships, in 2020 children will, where possible, stay with the same teacher. This will allow for greater continuity with existing teacher- student relationships, and enable teachers to begin the year with sound understandings of student needs and abilities for around half of their classes. Less time will be required for assessment allowing for greater focus on relationships without the pressure of getting to know whole classes of students.</p> <p>In Year 7-8 creating a fourth class will reduce class sizes and give staff greater capacity to manage challenging behaviour. Unhelpful combinations of students can be reduced giving teachers more opportunities to focus on learning needs.</p> <p>Swimming timetables need to be adjusted to reduce the high impact</p>
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Maori achievement occurred at a higher rate than European. Pasifika (6 chn) also achieved at a higher rate than European students. At Y1,6,7 & 8 Maori students are achieving above the norm. At Y 4,6 & 8 Pasifika students are achieving above the norm.

Mathematics

The same two measures are available for determining achievement.

	Male	Female
Exceeding expectations	30%	16%
Meeting Expectations	56%	47%
Working towards the level	23%	32%

	Maori	Pasifika
Exceeding expectations	18%	10%
Meeting Expectations	56%	60%
Working towards the level	26%	30%

Whole school data for years 1-8 shows 72% of students were working at or above the expected level. The target of 85% was not achieved.

Woolf Fisher data shows:
Year 3-6 made greater gains than the norm with Year 3-4 students making accelerated progress. In Year 3-4 boys achieved well above the norm

supporting children with behaviour or emotional needs leaving very little time to support learning. Teacher Aide support in previous years has had a higher amount of time dedicated to learning support.

In Year 7-8 the capacity for creating sharing the needs of diverse learners between classes was limited. Unhelpful combinations of students with behavioural needs were difficult to manage and resulted in high level of intervention by senior managers to support class teachers.

swimming time has on other teaching and learning programmes.

Reading

Cluster data (Woolf Fisher) shows wide range of variability in achievement across year levels and schools. Girls consistently achieve higher than boys and the gap widens as students reach senior primary and Years 9-10. Maori and Pasifika achievement is consistently below the norm and European levels.

Five out of seven cluster schools have students in the low achievement / low progress quadrant. Belfast sits on the border of low to high progress. The gains across Years 4-8 are not great enough to accelerate learning to enable students at each level to reach the norm and higher levels of achievement.

	Male	Female
Exceeding expectations	41%	42%
Meeting Expectations	35%	42%
Working towards the level	24%	16%
	Maori	Pasifika
Exceeding expectations	42%	20%
Meeting Expectations	36%	70%
Working towards the level	22%	10%

<p>Strengthening Home School Relationships Whole staff TOD workshop -best practice for partnering with parents / whanau</p> <p>Focus groups planned opportunities to engage with parents / carers through school events and activities</p> <ul style="list-style-type: none"> - Belfast's Got Talent - Kaiapoi Music Festival - Choir performances - Book week Grandparents afternoon tea 	<p>with girls at the norm. Boys are achieving higher than girls in all year levels except for Year 7.</p> <p>In Year 5 boys' achievement was significantly higher (above the norm) than girls' (below the norm). Students in Years 6-8 achieved below the norm.</p> <p>Maori students achieved above the norm in years 3-4. In other year levels Maori achievement was below the norm. Pasifika students achieved below the norm at all year levels.</p> <p>Rates of achievement in all year levels vary. From Term 1 2018 to Term 4 2019 there is evidence of accelerated learning in Years 3-4, 4-5 and 5-6. There has been some success in achievement levels exceeding or reaching the norm. In Years 6-8 the rate of progress and gains made have not enabled students to achieve at the norm level.</p> <p>Increased communications with parents in the playground at the end of the day</p> <p>Events at school involving students well attended by parents and whanau especially when there was a social aspect.</p> <p>Grandparents Book week afternoon tea had a huge attendance</p>	<p>For 2020 target students need to be tracked at the micro level.</p> <p>Learning support to be targeted towards the levels with greatest need</p> <p>Planning included in education brief to develop gathering places within the school environment to help connect families</p>
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<ul style="list-style-type: none"> - Mihi wahakatau - Matariki shared lunch - Sports / Zone events <p>Changed hui / assembly structures with parents invited by email</p> <p>Parent survey on future of school, camps</p> <p>Launched new school website</p> <p>Continued use of Facebook to showcase events</p> <p>Parent information evening – Cyber safety / addressing online addiction</p>	<p>Sporting events well attended especially when linked with option to share lunch with children.</p> <p>Website and Facebook statistics indicate high numbers viewing and increasing. School newsletter on the website regularly has high numbers viewing. Information sections on website have high viewing and published articles reaching widely in the community</p> <p>Surveys / parent information evening has very small response. Very small sample was not a reliable indicator of parents' opinions about school camps.</p> <p>Facebook engagement is high with parents often volunteering photos about their child's achievements outside of school. Children sharing achievements – awards, certificates at schools are very popular.</p> <p>Milestone achievements are highly valued by students. Emails to parents create a very positive response with many replying to the acknowledgment.</p>	<p>When published articles from website are shared on Facebook there is less engagement. Preferred posts on Facebook are focussed on children participating in activities / showcasing work. Shared articles from the website may encourage visits to the site however it is likely to be more effective to share need-to-know information via the website and newsletters.</p> <p>Parent information evening sessions / surveys gain the best responses when they are paired with other events involving the children</p> <p>Gathering information for surveys was very effective when teachers approached parents to discuss questions and record responses on iPads</p> <p>Changed assembly / hui times – parents attendance at hui to see children receive awards has been positive.</p>	<p>Posts on Facebook need to show a variety of achievements including academic. Sport can dominate at times.</p> <p>Events involving performances are limited by the space in the hall. Need to find alternatives</p> <p>Blog posts for focus groups, teams need to be regularly updated. Senior / Middle leaders to contribute writing articles about aspects of learning and progress towards achieving strategic aims at least once a term.</p> <p>Class sites and student blogs could be linked to the website for greater access by parents / whanau</p> <p>School to opt into government donations scheme. Capacity to fund school camps is limited without strong support financial support from parents. This will need to be communicated to parents.</p>
<p>Increase student engagement through positive behaviour management</p> <p>Implemented playground token system for whole school reward</p> <p>Individual Awhi – tiered acknowledgment system implemented- badges and certificates, milestone achievements</p>			

PB4L twice termly report – BIG 5 used to analyse behaviour and action

Awhi prize draw for individuals at assembly

Increased the number of break time activities as strategy to reduce the number of incidents in playground

Removed skatepark as an option for play before, during and after school unless specific time supervised by teachers eg Juniors once a week

Staff PLD – identifying and clarifying bullying

Circle time lessons – continued focus on implementing this consistently and effectively across all levels

Peer mediators / upstander stickers used in playground

School council – selection of playground rewards / gathering student voice

Increased active supervision in playground – active supervision bags with visual prompts

Pastoral Care

Twice termly pastoral team meetings

Interventions and supports provided by School Counsellor, Mana Ake, Public Health Nurse, Oranga Tamariki, Youth worker, Dr Derek (Child & Family Psychologist)

Achievement awards	
100 email home	68%
200 postcard home	33%
300 pizza with principal	46%
400 Bronze cert/ badge	4%
500 Silver email	2%
600 Silver postcard	1%

Data provides a very clear picture of behaviour incidents and trends. Data is reassuring in that only small number of students present the greatest challenges. The majority of students (86%) are demonstrating the school values consistently.

Restorative chats are the most frequently used response to inappropriate behaviour. Referral is the next response.

Second half of lunch time has highest number of incidents in playground

More settle starts to the day without children loitering on the skatepark. Positive parent feedback about reduction in bad language, and aggressive behaviour observed before school.

Mana Ake
16% roll - requests for support
- 20 individuals
- 36 children for group work
Most referrals were for boys

Recording systems for individual Awhis being developed to ensure accuracy. Some children prefer to save up Awhis which can distort the numbers given out each week. This can also give an unfair advantage in assembly weeks for prize draws

Discussions around the Big 5 are often later than desirable due to other demands. This limits the ability to respond to trends more proactively

Variability in data may be due to the uneven timeslots in which data is collated. Difficult to compare rate of incidents and identify trends because of differences eg 9-10:30 and 12:30-1:00pm.

Demand for support for emotional regulation and anxiety continues to be higher than resourcing can address.

Analysis of twice termly reports needs to be completed as close to possible of collation of date to enable more effective responses.

Increasing restorative community service / restitution and involvement of parents for repeated incidents may achieve better outcomes

Even out the blocks for recording incidents to gather better evidence of trends. Consider if timing of incidents is related to need for eating breaks. Consistent 30 minutes block may generate better evidence.

New staff need restorative training to ensure consistency of practice. Refresher for all staff to sustain practices

Consider impact / purpose of referral. Is this being used effectively to reduce inappropriate behaviour?

Cluster Learning Support model to be developed – SENCOs working with Ministry and Mana Ake

<p>SENCO / Pastoral Leader Cluster allocation meetings</p> <p>Tamatoa Boys Programme</p> <p>Parent sessions on anxiety, connection and aggression – school counsellor</p> <p>Implemented conference sheet for meetings with families when discussing children's needs</p>	<p>Highest age groups 8-10 year olds</p> <p>Majority of referrals were for anxiety and emotional regulation</p> <p>School Counsellor - 34 children requested support</p> <p>Matua George (Tamatoa) - All Year 5-8 boys</p> <p>Dr Derek worked with 11 families</p> <p>MOE / DP – 8 children requiring support for behaviour</p>	<p>School counsellor has waiting list that continues to grow</p> <p>Mana Ake groups can only operate for 6 weeks which is insufficient to bring about sustained change. Real work is only just beginning at the end of the 6 weeks</p> <p>Tamatoa programme was difficult for Matua George to run by himself. Logistics of running a boys only group meant staff meant staff had alternative programme operating for girls. Time for core learning interrupted. Difficult to determine the outcomes for the boys.</p> <p>Parent sessions with counsellor not well attended – timing and child care could be the challenge</p> <p>Number of unexpected property matters requiring involvement of MOE.</p>	<p>Implement the Virtues Programme to strengthen the school Values with support of Dr Derek. Develop the language to define and discuss behaviour with students. Staff training throughout 2020.</p> <p>Involve parents more frequently when behaviour problems occur</p> <p>Strengthen Mindfulness practices and continue with Kathleen Liberty strategies</p> <p>Matua George to be supported by mentor from Papanui Youth Development. Role changes to working with individuals in a mentoring / big brother role. In addition supporting break time activities with a dance group</p> <p>Ministry of Education tender process for contract Design / Build delayed until 2020.</p> <p>Development of localised curriculum as part of the visioning work for the two site campus.</p> <p>Grow Waitaha resourcing to provide release days for middle leaders to work on curriculum and pedagogy for 2021 onwards.</p> <p>Remediation of Junior Block to resolve water tightness and design issues.</p> <p>Safety fence to be erected by railway track – MOE / KiwiRail</p>
<p>Complete the design for a Junior & Senior Campus</p>	<p>Design completed and submitted on 13 May.</p> <p>Parent voice on what is important for learning at Belfast School</p> <p>Cultural Advisor, Ngai Tuahuriri involved in design brief process with Grow Waitaha Navigator</p>		

Planning for next year:

Reading: School and Cluster PLD focus on high leverage strategies to accelerate learning. Cluster TOD – T-shaped literacy

Review literacy programmes: Reading, Writing and Storytelling. Design curriculum to better engage boys with literacy, especially writing.

Use recommendations from RTLB cohort reviews to strengthen practice in Years 5-8.

Writing: Developing blogging as a consistent learning strategy is a priority along with increasing parent / whanau involvement in commenting on blogs. Student blogging to clearly link to learning intentions and identifying their next steps.

Mathematics: Redesigned planning and assessment templates to be used across the school. Agreed assessment tools and schedule to be followed by all teams.

Manaiakalanu Outreach: Cluster collaborative professional learning initiatives. Digital Fluency Intensives – two staff per term.

Promote student owned devices to enable greater engagement with parents / whanau in rewindable learning.

Teacher Aides focussed on supporting learning as much as possible. Training and implementing specific targeted learning programmes

Funding for additional staffing in Year 7-8

Teacher Only Days: T1 -2 Virtues Programme, T1, T3 Reading: Kristine Feather / Rachel Morrell, Term 2 Te Ara Tuhura: Wool Fisher – Reading

Property Developments

Remediation of Junior Learning block – relocatable required for 10 building programmes

Design phase for major redevelopment of current site and new green field site for senior campus. Design phase to be supported by Cultural Advisor. Expected collaborative work with Allenvale Special School for shared facilities.



Belfast School

Kiwi Sport Funding 2020

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

In 2019, the school received total Kiwi Sport funding of **\$7,044.86** (excluding GST).

The funding was spent on employing a Kiwi Sport Co-ordinator for 2 days per week; and the balance was used to purchase sports equipment.

The number of students that participated in organised sport was **533**.

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

The Auditor-General is the auditor of Belfast 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 15 June 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 18 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