

# BELMONT SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

**Belmont School**



**Mā te mahi tahi ka piki kōtuku**  
**Succeeding together**

Principal:	Bryan Trevean
School Address:	709 Western Hutt Road, Lower Hutt
School Postal Address:	709 Western Hutt Road, Lower Hutt, 5010
School Phone:	04 565 0306
School Email:	<a href="mailto:admin@belmont-lowerhutt.school.nz">admin@belmont-lowerhutt.school.nz</a>
Ministry Number:	2807
Accountant/Service Provider:	Accounting for Schools Limited

# BELMONT SCHOOL

Annual Report - For the year ended 31 December 2021

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# BELMONT SCHOOL

## Statement of Responsibility

For the year ended 31 December 2021

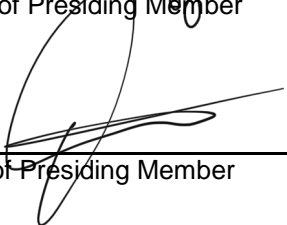
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

David Robert Crigg  
Full Name of Presiding Member

  
Signature of Presiding Member

31/May/2022  
Date:

Bryan Trevean  
Full Name of Principal

  
Signature of Principal

31 May 2022  
Date:

# BELMONT SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	3,022,641	2,930,650	3,141,560
Locally Raised Funds	3	83,786	78,000	120,600
Interest Income		5,403	6,000	11,516
		<u>3,111,830</u>	<u>3,014,650</u>	<u>3,273,676</u>
<b>Expenses</b>				
Locally Raised Funds	3	74,714	75,500	66,620
Learning Resources	4	2,312,653	2,328,000	2,379,787
Administration	5	189,896	170,500	176,456
Property	6	342,364	394,500	492,873
Depreciation	11	60,453	70,000	66,879
Finance Costs		2,150	-	2,204
Loss on Disposal of Property, Plant and Equipment		723	-	-
		<u>2,982,953</u>	<u>3,038,500</u>	<u>3,184,819</u>
<b>Net Surplus / (Deficit) for the year</b>		128,877	(23,850)	88,857
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>128,877</u>	<u>(23,850)</u>	<u>88,857</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.



# BELMONT SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2021

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>	1,133,507	1,133,507	1,044,650
Total comprehensive revenue and expense for the year	128,877	(23,850)	88,857
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	1,875	-	-
<b>Equity at 31 December</b>	<b>1,264,259</b>	<b>1,109,657</b>	<b>1,133,507</b>
Retained Earnings	1,264,259	1,109,657	1,133,507
<b>Equity at 31 December</b>	<b>1,264,259</b>	<b>1,109,657</b>	<b>1,133,507</b>

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.



# BELMONT SCHOOL

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	141,600	187,649	318,127
Accounts Receivable	8	145,399	120,000	166,243
Funds held for Capital Works Projects	16	-	-	14,229
GST Receivable		-	5,008	-
Inventories	9	1,775	1,000	1,075
Investments	10	823,287	640,000	468,302
Prepayments		10,117	3,000	5,854
		<u>1,122,178</u>	<u>956,657</u>	<u>973,830</u>
<b>Current Liabilities</b>				
GST Payable		11,069	-	220
Accounts Payable	12	201,933	123,000	227,572
Finance Lease Liability	15	11,926	14,000	10,509
Funds held for Capital Works Projects	16	25,537	-	-
Provision for Cyclical Maintenance	14	-	50,000	57,144
Revenue Received in Advance	13	3,905	8,000	4,904
		<u>254,370</u>	<u>195,000</u>	<u>300,349</u>
<b>Working Capital Surplus/(Deficit)</b>		867,808	761,657	673,481
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	438,764	425,000	483,839
		<u>438,764</u>	<u>425,000</u>	<u>483,839</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	34,571	67,000	12,285
Finance Lease Liability	15	7,742	10,000	11,528
		<u>42,313</u>	<u>77,000</u>	<u>23,813</u>
<b>Net Assets</b>		<u>1,264,259</u>	<u>1,109,657</u>	<u>1,133,507</u>
<b>Equity</b>		<u>1,264,259</u>	<u>1,109,657</u>	<u>1,133,507</u>

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



# BELMONT SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		780,148	672,650	714,583
Locally Raised Funds		82,787	81,096	114,409
Goods and Services Tax (net)		10,848	(5,214)	(10,754)
Payments to Employees		(446,243)	(409,815)	(413,930)
Payments to Suppliers		(275,354)	(305,468)	(226,254)
Interest Paid		(2,150)	-	(2,204)
Interest Received		5,254	2,942	11,251
Net cash from / (to) the Operating Activities		155,290	36,191	187,101
<b>Cash flows from Investing Activities</b>				
Purchase of Property, Property, Equipment (and Intangibles)		(4,320)	(11,163)	(54,244)
Purchase of Investments		(354,985)	(171,698)	(3,220)
Proceeds from Sale of Investments		(723)	-	-
Net cash from / (to) the Investing Activities		(360,028)	(182,861)	(57,464)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(13,430)	1,963	6,956
Funds Administered on Behalf of Third Parties		39,766	14,229	(17,434)
Furniture and Equipment Grant		1,875	-	-
Net cash from Financing Activities		28,211	16,192	(10,478)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(176,527)</b>	<b>(130,478)</b>	<b>119,159</b>
Cash and cash equivalents at the beginning of the year	7	318,127	318,127	198,968
<b>Cash and cash equivalents at the end of the year</b>	7	<b>141,600</b>	<b>187,649</b>	<b>318,127</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 Financial Performance should be read in conjunction with the accompanying notes which form part of these financial statements.



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Belmont 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.

#### b) Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$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 11.





# **BELMONT SCHOOL**

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### **1. Statement of Accounting Policies**

##### *Cyclical Maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

##### **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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

#### **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.

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

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

# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### **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) 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.

#### **e) 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.

#### **f) 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.

#### **g) Accounts Receivable**

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

#### **h) 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.

#### **i) 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.

# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### j) 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 - 25 years
Classroom Equipment and Furniture	10 - 17 years
Information and communication technology	5 - 10 years
Office Furniture	10 years
Office Equipment	5 - 10 years
Other Equipment	5 - 10 years
Playground	10 - 15 years
Leased Assets	Term of lease
Library Resources	5% Diminishing Value



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### k) 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.

#### l) 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.

#### m) 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. 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 not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows

#### n) 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.

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.



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### o) 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).

#### p) 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, borrowings 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.

#### q) 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.

#### r) 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.

#### s) Budget Figures

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

#### t) 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.



# BELMONT SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Operational Grants	641,743	572,650	574,738
Other MoE Grants	138,405	100,000	139,845
Teachers' Salaries Grants	1,972,356	2,000,000	2,061,785
Use of Land and Buildings grants	270,137	258,000	365,192
	<u>3,022,641</u>	<u>2,930,650</u>	<u>3,141,560</u>

The school has opted in to the donations scheme for this year. Total amount received was \$55,650 (2020: nil).

#### 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
<b>Revenue</b>			
Fees for Extra Curricular Activities	28,702	25,000	33,491
Donations & Bequests	4,691	-	37,160
Fundraising & Community Grants	32,861	38,000	35,041
Other Revenue	271	-	182
Trading	17,261	15,000	14,726
	<u>83,786</u>	<u>78,000</u>	<u>120,600</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	29,213	41,500	30,062
Fundraising and Community Grant Costs	20,469	17,000	14,608
Hutt Reading Centre	2,263	-	3,469
Trading	22,769	17,000	18,481
	<u>74,714</u>	<u>75,500</u>	<u>66,620</u>
<i>Surplus for the year Locally raised funds</i>	<u>9,072</u>	<u>2,500</u>	<u>53,980</u>

#### 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Curricular	62,007	26,000	62,709
Employee Benefits - Salaries	2,236,199	2,280,000	2,310,550
Information and Communication Technology	7,522	12,000	1,600
Library Resources	1,434	-	980
Staff Development	5,491	10,000	3,948
	<u>2,312,653</u>	<u>2,328,000</u>	<u>2,379,787</u>

# BELMONT SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Audit Fee	7,104	6,000	7,126
Board of Trustees Expenses	5,736	8,000	3,408
Board of Trustees Fees	3,570	4,000	3,150
Communication	2,297	2,000	2,111
Consumables	2,543	3,000	1,756
Employee Benefits - Salaries	133,845	111,500	130,097
Insurance	4,969	6,000	3,569
Other	26,523	27,000	21,735
Service Providers, Contractors and Consultancy	3,309	3,000	3,504
	<u>189,896</u>	<u>170,500</u>	<u>176,456</u>

#### 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	16,883	23,000	18,787
Consultancy and Contract Services	43,658	50,000	41,832
Cyclical Maintenance Provision	(34,858)	12,000	12,500
Employee Benefits - Salaries	1,025	-	793
Grounds	9,064	5,000	6,102
Heat, Light and Water	16,926	20,000	18,149
Rates	2,570	3,500	3,121
Repairs and Maintenance	8,139	15,000	19,544
Security	8,820	8,000	6,853
Use of Land and Buildings	270,137	258,000	365,192
	<u>342,364</u>	<u>394,500</u>	<u>492,873</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



# BELMONT SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
ASB Current Account	141,578	187,649	308,541
BNZ Current Account	22	-	9,586
Cash and cash equivalents for Cash Flow Statement	141,600	187,649	318,127

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

Of the \$141,600 Cash and Cash Equivalents, \$35,826 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

#### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Interest Receivable	2,091	5,000	1,942
Teacher Salaries Grant Receivable	143,308	115,000	164,301
	145,399	120,000	166,243
Receivables from Exchange Transactions	2,091	5,000	1,942
Receivables from Non-Exchange Transactions	143,308	115,000	164,301
	145,399	120,000	166,243

#### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,775	1,000	1,075

#### 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset	823,287	640,000	468,302
Short-term Bank Deposits			





# BELMONT SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	209,224	-	-	-	(16,176)	193,048
Classroom Equipment	69,676	6,297	(686)	-	(9,844)	65,443
Information Technology	17,329	-	(37)	-	(5,733)	11,558
Leased Assets	20,674	11,063	(1,258)	-	(12,209)	18,270
Library Resources	11,236	-	-	-	(562)	10,674
Office Furniture & Equipment	16,255	-	-	-	(2,075)	14,180
Other Equipment	7,277	-	-	-	(1,148)	6,128
Playground	132,168	-	-	-	(12,706)	119,463
<b>Balance at 31 December 2021</b>	<b>483,839</b>	<b>17,360</b>	<b>(1,981)</b>	<b>-</b>	<b>(60,453)</b>	<b>438,764</b>

The net carrying value of equipment held under a finance lease is \$18,270 (2020: \$20,674).

	2021 Cost or Valuation \$	2021 Accum Depn \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accum Depn \$	2020 Net Book Value \$
Building Improvements - Crown	397,653	(204,605)	193,048	397,653	(188,429)	209,224
Classroom Equipment	155,169	(89,726)	65,443	168,086	(98,411)	69,676
Information Technology	151,018	(139,459)	11,558	166,469	(149,141)	17,329
Leased Assets	43,990	(25,720)	18,270	47,433	(26,759)	20,674
Library Resources	61,207	(50,533)	10,674	61,207	(49,971)	11,236
Office Furniture & Equipment	35,524	(21,344)	14,180	35,719	(19,464)	16,255
Other Equipment	20,802	(14,674)	6,128	24,635	(17,358)	7,277
Playground	175,120	(55,657)	119,463	175,120	(42,952)	132,168
<b>Balance at 31 December</b>	<b>1,040,483</b>	<b>(601,718)</b>	<b>438,764</b>	<b>1,076,322</b>	<b>(592,485)</b>	<b>483,839</b>

#### 12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	23,271	2,000	33,465
Accruals	9,869	3,000	8,491
Employee Entitlements - salaries	163,659	115,000	182,268
Employee Entitlements - leave accruals	5,134	3,000	3,348
	<b>201,933</b>	<b>123,000</b>	<b>227,572</b>
Payables for Exchange Transactions	201,933	123,000	227,572
	<b>201,933</b>	<b>123,000</b>	<b>227,572</b>

The carrying value of payables approximates their fair value.



**BELMONT SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2021

**13. Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Camp Fees	-	-	-
Civil Defence	1,359	-	1,938
School Donations & Activity Fees	2,546	8,000	2,966
	<u>3,905</u>	<u>8,000</u>	<u>4,904</u>

**14. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	69,429	69,429	56,929
Increase to the Provision During the Year	(34,858)	12,000	12,500
Adjustment to the Provision	-	35,571	-
Provision at the End of the Year	<u>34,571</u>	<u>117,000</u>	<u>69,429</u>
Cyclical Maintenance - Current	-	50,000	57,144
Cyclical Maintenance - Term	34,571	67,000	12,285
	<u>34,571</u>	<u>117,000</u>	<u>69,429</u>

**15. Finance Lease Liability**

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	11,926	14,000	10,509
Later than One Year and no Later than Five Years	7,742	10,000	11,528
Future Finance Charges	-	-	-
	<u>19,668</u>	<u>24,000</u>	<u>22,037</u>
Represented by			
Finance lease liability - Current	11,926	14,000	10,509
Finance lease liability - Term	7,742	10,000	11,528
	<u>19,668</u>	<u>24,000</u>	<u>22,037</u>



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 16. Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	\$	\$	\$		\$
Roll Growth Classroom	3,205	-	-	-	3,205
Block F Classroom & Student Toilet Refurb	(10,758)	43,575	(22,262)	-	10,555
Block L Replace Fire Alarm	8,100	-	(8,241)	-	(141)
Cladding & Roof Remediation	(3,150)	-	-	-	(3,150)
Replace Sewer & Stormwater	(8,476)	14,937	(13,459)	-	(6,998)
Block D Library Refurb	(3,150)	50,000	(24,815)	-	22,035
Block M Leak Mediation	-	28,280	(28,249)	-	31
<b>Totals</b>	<b>(14,229)</b>	<b>136,792</b>	<b>(97,026)</b>	<b>-</b>	<b>25,537</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	35,826
Funds Due from the Ministry of Education	(10,289)
	<b>25,537</b>

2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	\$	\$	\$		\$
Roll Growth Classroom	3,205	-	-	-	3,205
Block F Classroom & Student Toilet Refurb	-	-	(10,758)	-	(10,758)
Block L Replace Fire Alarm	-	8,100	-	-	8,100
Cladding & Roof Remediation	-	-	(3,150)	-	(3,150)
Replace Sewer & Stormwater	-	-	(8,476)	-	(8,476)
Block D Library Refurb	-	-	(3,150)	-	(3,150)
<b>Totals</b>	<b>3,205</b>	<b>8,100</b>	<b>(25,534)</b>	<b>-</b>	<b>(14,229)</b>

### 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.



# BELMONT SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 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.

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	3,570	3,150
<i>Leadership Team</i>		
Remuneration	310,128	354,393
Full-time equivalent members	2.58	3.00
Total key management personnel remuneration	<u>313,698</u>	<u>357,543</u>

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board during the year. The Board also has 2 members on the Finance committee and 2 members on the Property committee, which meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

##### *Principal - 1*

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80 - 90	150 - 160
Benefits and Other Emoluments	-	-

##### *Principal - 2*

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	60 - 70	-
Benefits and Other Emoluments	2 - 3	-

##### *Other Employees*

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

<b>Remuneration</b>	<b>2021</b>	<b>2020</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	4.00	3.00
	<u>4.00</u>	<u>3.00</u>

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



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

### 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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. 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 2021, a contingent liability for the school may exist.

### 21. Commitments

#### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) Block F Classroom and Student Toilet Refurbishment at a value of \$44,229, which will be fully funded by the Ministry of Education. \$43,575 has been received and \$33,020 has been spent on the project to date; and

(b) Block L replace fire alarm system at a value of \$159,017, which will be fully funded by the Ministry of Education. \$8,100 has been received and \$8,241 has been spent on the project to date; and

(c) Sewer & Stormwater upgrade at a value of \$14,937, which will be fully funded by the Ministry of Education. \$14,937 has been received on the project to date; \$21,935 has been spent on the project to date; and

(d) Library Refurbishment at a value of \$378,452, which will be fully funded by the Ministry of Education. \$50,000 has been received and \$27,965 has been spent on the project to date; and

(e) Cladding and Roof Remediation at a value of \$176,004, which will be fully funded by the Ministry of Education. \$3,150 has been spent on the project to date; and

(f) Block M Leak Remediation at a value of \$31,423, which will be fully funded by the Ministry of Education. \$28,280 has been received and \$28,249 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$9,000)

#### (b) Operating Commitments

As at 31 December 2021 the Board has no operating commitments.



**BELMONT SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2021

**22. Financial Instruments**

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	141,600	187,649	318,127
Receivables	145,399	120,000	166,243
Investments - Term Deposits	823,287	640,000	468,302
Total Financial assets measured at amortised cost	<u>1,110,286</u>	<u>947,649</u>	<u>952,672</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	201,933	123,000	227,572
Finance Leases	19,668	24,000	22,037
Total Financial Liabilities Measured at Amortised Cost	<u>221,601</u>	<u>147,000</u>	<u>249,609</u>

**23. Events After Balance Date**

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

**24. Comparatives**

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

# **BELMONT SCHOOL**

## **Notes to the Financial Statements**

**For the year ended 31 December 2021**

### **25. Covid 19 Pandemic on going implications**

#### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

#### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

#### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

#### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

# BELMONT SCHOOL

## Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Sarah Morrison	Presiding Member	Elected 2019	Barrister	May 2022
Robin Thomson	Principal	Appointed	Principal	Resigned July 2021
Bryan Trevean	Principal	Appointed	Principal	
David Grigg	Deputy Chairperson, Parent Rep	Elected 2019	Senior Manager	May 2022
Shar Amner	Parent Rep	Elected 2019	General Manager	May 2022
Andrew Clark	Treasurer, Parent Rep	Elected 2019	Auditor	May 2022
Joanne Neilson	Parent Rep	Elected 2019	Nurse	May 2022
Paula Asiata	Staff Rep	Elected 2019	Teacher	May 2022



# BELMONT SCHOOL

## Kiwisport Funding

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support students' participation in sport. In 2021 the school received Kiwisport funding totalling \$5,347 (2020: \$5,334).

This funding provided the opportunity:

- \* For Year 1 - 5 students to have swimming lessons with their class throughout Term 1 in the school swimming pool using a range of equipment funded by Kiwisport funding. In order to free up the pool to enable the increasing number of students at this level to have swimming on a regular cycle, the Year six students were transported to the Stokes Valley Pool later in the year. This was impacted by the COVID-19 lockdown and only two lessons happened. The total cost of swimming at Stokes Valley Pool totalled \$978.
- \* For students to have the opportunity to be involved in a wider range of sporting opportunities as the result of some of the funding being used to continue supporting the appointment of a Co-ordinator for the Central Zone Schools who had responsibility for the liaison with Sport Wellington and other sporting codes. Coaching clinics were also made available through this partnership. The cost of this totalled \$478 including the cost of transporting students to Central Zone events.
- \* For students to participate in the Gymnastics festivals at Year 1-3 and Year 4-6. This totalled \$778.

For our school to have appropriate equipment and uniforms to support the performance of:

- \* 8 (2020: 9) Netball Teams (Y1-6)
- \* 14 (2020: 21) Touch Rugby teams (Y1-6)
- \* 7 (2020: 6) Basketball/Miniball teams (Y1-6 with limited spaces for registration)
- \* 2 (2020: 1) Waterpolo teams (Yrs 5&6)
- \* 9 (2020: 4) Floorball teams (Yrs 5&6)



## Analysis of Variance 2022 for 2021

This analysis of variance summarises progress and achievement from 2021. Data has been gathered and analysed throughout the year to track progress and determine key actions for teachers to further support learning. The schoolwide picture is outlined below, followed by an analysis of the rate of progress across the school and analysis of our 2021 Annual Targets and Action Plan. Possible areas for further focus have been identified as part of the overall analysis.

### Writing

Whole School	Well Below	Below	OT	AT	Above	Totals
Term 4 2021	1.6% 6	22% 83	7.7% 29	65.5% 247	3.2% 12	377
Term 3, 2021						
Term 2, 2021	2 % (7)	21 % (78)	66 % (241)	10 % (35)	1 % (2)	363
Term 4, 2020	1.8% 7	24.3% 97	8.8% 35	58.6% 234	6.5% 26	399
Term 4, 2019	1.5% 6	25.5% 103	8.9% 36	57.9% 234	6.2% 25	404

### OTJ based on school guidelines for Term 4, 2021

Year Group	Well Below	Below	OT	AT	Above	Totals
0		6% (2)	94% (29)			31
1		39% (25)	2% (1)	59% (38)		64
2		26% (13)		74% (37)		50
3		27% (17)		73% (47)		64
4	2% (1)	22% (11)		73% (37)	4% (2)	51
5	4% (2)	10% (5)		85% (44)	2% (1)	52
6	5% (3)	15% (10)		66% (43)	14% (9)	65
Totals	1.6% 6	22% 83	8% 30	65.3% 246	3.2% 12	377

### OTJ based on school guidelines for Term 4, 2021

Group	Well Below	Below	OT	AT	Above	Totals
Boys	2.9% 6	27.3% 57	8.1% 17	60.3% 126	1.4% 3	209
Girls		15.5% 26	7.7% 13	71.4% 120	5.4% 9	168
Māori	6.1% 3	24.5% 12	4.1% 2	63.3% 31	2% 1	49
Pasifika		9.5% 2	14.3% 3	71.4% 15	4.8% 1	21



	Less than expected rate of progress
	Expected rate of progress
	Accelerated progress

## Key points

- 43% of the children below in Writing at the end of 2020 made accelerated progress. This means they have moved from below to at. This is a higher percentage than the end of 2019 to 2020 (39%).
- The shift in sub levels was deliberately monitored by each teacher and team after collection of data. This helped to keep a lens on the rate of progress through the school year.
- 53 students made less than expected progress. These students have been identified for targeted intervention and closer monitoring in 2022.
- An area for further focus is maintaining the number of children Above expectations as they move through the school.

## Targeted Interventions used in 2021 to Accelerate Progress

- In class teacher aide support for ELL students, informed by revised ELL progressions (PLD funding has been obtained to support teacher understanding of ELL progressions and pathways)
- Language Learning Intervention to support speech and language development
- Speech Language Therapist working with individual students, supported by daily practice with teacher aides
- Individual and group instruction run by Reading Recovery Teacher at Year 2 and 3 that specifically makes connections between reading and writing
- Specialist ORS Teacher support focused on writing
- Heggerty Phonics Programme in Year 1

## Implications for 2022 as a result of data analysis

- Continue the focused approach for teaching of phonics and spelling for all Year 1 students. This will be aligned with the introduction of decodable texts and professional learning.
- Review of teacher practice through Practice Analysis Conversations and the Professional Growth Cycle to ensure a consistent approach to teaching and learning as students move through the school.
- Continuous review of systems and processes around assessment, moderation and reporting to ensure it is purposeful, accessible, reliable and informs teacher actions.
- A continued focus and staff development on how we monitor, measure and report on the progress of students with additional needs.
- Specialist Teacher Support for children with English as a second language, using assessment tools to identify specific learning needs and ELL support material to target teaching and learning.
- A continued focus on the deliberate teaching of handwriting across the school.
- Investigate: Are we teaching writing with passion and really showing our students the potential of literature and how to engage with vocabulary and the world of books? Our new library could be an opportunity to revive this passion and also a commitment to stock quality picture books and motivations for writing.

## Reading

Whole School	Well Below	Below	OT	AT	Above	Totals
Term 4 2021	0.8% 3	14.3% 54	7.4% 28	47.7% 180	29.7% 112	377
Term 3, 2021						
Term 2, 2021	1 % (5)	17 % (61)	41 % (150)	34 % (123)	7 % (24)	363
Term 4, 2020	2% 8	12% 48	9% 36	46.4% 185	30.6% 122	399
Term 4, 2019	1.2% 5	11.4% 46	7.9% 32	54.7% 221	24.8% 100	404

### OTJ based on school guidelines for Term 4, 2021

Year Group	Well Below	Below	OT	AT	Above	Totals
0		10% (3)	87% (27)	3% (1)		31
1		34% (22)	2% (1)	55% (35)	9% (6)	64
2		22% (11)		32% (16)	46% (23)	50
3		6% (4)		56% (36)	38% (24)	64
4		6% (3)		65% (33)	29% (15)	51
5	2% (1)	17% (9)		38% (20)	42% (22)	52
6	3% (2)	3% (2)		60% (39)	34% (22)	65
Totals	0.8% 3	14.3% 54	7.4% 28	47.7% 180	29.7% 112	377

### OTJ based on school guidelines for Term 4, 2021

Group	Well Below	Below	OT	AT	Above	Totals
Boys	1.4% 3	17.7% 37	7.2% 15	46.9% 98	26.8% 56	209
Girls		10.1% 17	7.7% 13	48.8% 82	33.3% 56	168
Māori	4.1% 2	12.2% 6	4.1% 2	53.1% 26	26.5% 13	49
Pasifika		14.3% 3	9.5% 2	57.1% 12	19% 4	21

### Data Analysis

84.9% of all students are **OT, AT** or **ABV** their end of year expectation. (86% in 2020)

- 47.7% of students are **AT** their end of year expected level.
- 7.4% of students are **OT**. (These are all Year 1 students).
- 29.7% of students are **ABV** their Reading age. This is an increase from 7% in Term 2.

The cohorts with the largest number of students reading **ABV** their expected level is Year 6 with 34% of students in the **ABV** bracket, Year 5 with 42% and Year 2 and 3 with 46% and 38% **ABV** respectively.

15.1% of students are working **BELOW** or **WELL BELOW** their end of year expectation.

- 14.3% of students are working **BELOW**
- 0.8% are working **WELL BELOW**
- It remains very similar to last year's Term 4 data. In Term 4 2020 14% of students were **BELOW** or **WELL BELOW** in Reading.
- There are fewer children **WELL BELOW** than at the end of 2020 (3 children compared to 8 children in 2020)

There are fewer children **BELOW** in Year 1 (34%) compared to Term 4 2020 (40%).

The largest pockets of students working **BELOW** or **WELL BELOW** are in Year 1 (34%) and Year 2 (22%).

80.9% of Boys and 89.8% of Girls are achieving **OT, AT** or **ABV** the expected levels.

- Boys are overrepresented in the **BELOW** or **WELL BELOW** data at 19.1% compared to 10.1% of girls. This variance is less than that in Writing
- 3 boys are reading **WELL BELOW**. There are no girls **WELL BELOW**.
- The actual number of Girls and Boys working **ABV** continues to be the same (56 students).

83.7% of our Māori students are **OT, AT** or **ABV** the expected curriculum levels in Reading.

### Rate of Progress 2021 (for children represented in both Term 4 2020 and 2021 data)

Reading	0 Sub Levels		1 Sub Level		2 Sub Levels		3 Sub Levels		4 Sub Levels		Total Students
Year 1	5	15%	24	73%	4	12%					33
Year 2	6	13%	11	23%	24	50%	7	15%			48
Year 3	1	2%	10	16%	35	56%	16	25%	1	2%	63
Year 4	5	10%	37	77%	4	8%	2	4%			48
Year 5	6	12%	15	29%	20	39%	9	18%	1	2%	51
Year 6	22	34%	36	55%	6	9%	1	2%			65
											308

### Rate of Progress in Relation to 2021 Achievement

Reading	Less than Expected		Expected		Accelerated		Total Students
Well Below	2	40%			3	60%	5
Below	8	20%	9	23%	23	58%	40
On Track	5	15%	23	70%	5	15%	33
At	8	6%	86	66%	36	28%	130
Above	47	47%	45	45%	8	8%	100
							308

	Less than expected rate of progress
	Expected rate of progress
	Accelerated progress

### Key points

- 58% of the children below in Reading at the end of 2020 made accelerated progress. This means they have moved from below to at. This is a higher percentage than the end of 2019 to 2020 (40%).
- The shift in sub levels was deliberately monitored by each teacher and team after collection of data. This helped to keep a lens on the rate of progress through the school year.
- 70 students made less than expected progress. These students have been identified for targeted intervention and closer monitoring in 2022.
- An area for further focus is maintaining the number of children Above expectations as they move through the school.

### Targeted Interventions used in 2021 to Accelerate Progress

- Reading Recovery and Quick 60 groups
- RT-Lit support for students
- Teacher aide reading mileage
- Emphasis on closer tracking in Year 1 using Reading Graphs
- Professional Learning and Development provided in Year 1-3 through Resource Teacher of Literacy

The highest numbers of students not making expected progress are in Year 1-2. The Year 2 cohort has very significant and diverse needs. In 2021 there was a high level of speech language therapy involvement. In response to developmental or behavioural complexities, referrals were made or there were external agencies already working with a high number of students in this part of the school.

### Implications for 2022 as a result of data analysis

- Continue the focused approach for teaching of phonics and spelling for all Year 1 students. This will be aligned with the introduction of decodable texts and professional learning.
- More boys than girls are not making expected progress. Does emphasis need to be given to boys' reading on entry?

- Review of teacher practice through Practice Analysis Conversations and the Professional Growth Cycle to ensure a consistent approach to teaching and learning as students move through the school.
- The focus for our Within School Teacher will be to gather information about what is happening in current reading programmes across the school. The concept is to develop greater consistency of practice and resource use as children move through the school.
- Professional Learning and Development provided in Year 4-6 through Resource Teacher of Literacy, designed to build on practice that has been developed in Year 1-3 to support identified needs.
- Specialist Teacher Support for children with English as a second language, using assessment tools to identify specific learning needs and ELL support material to target teaching and learning.

## Maths

Whole School	Well Below	Below	OT	AT	Above	Totals
Term 4, 2021	1.9% 7	13.5% 51	8.5% 32	65.5% 247	10.6% 40	377
Term 3, 2021						
Term 2, 2021	2 % (9)	15 % (53)	65 % (235)	16 % (56)	3 % (10)	363
Term 4, 2020	2% 8	15% 60	9% 36	57.9% 231	16% 64	399
Term 4, 2019	1.2% 5	18.8% 76	9.2% 37	61.6% 249	9.2% 37	404

### OTJ based on school guidelines for Term 4, 2021

Year Group	Well Below	Below	OT	AT	Above	Totals
0		3% (1)	94% (29)	3% (1)		31
1		19% (12)	3% (2)	73% (47)	5% (3)	64
2		22% (11)		60% (30)	18% (9)	50
3		14% (9)		84% (54)	2% (1)	64
4		18% (9)		65% (33)	18% (9)	51
5	4% (2)	10% (5)		75% (39)	12% (6)	52
6	5% (3)	9% (6)		68% (44)	18% (12)	65
Totals	1.9% 7	13.5% 51	8.5% 32	65.5% 247	10.6% 40	377

### OTJ based on school guidelines for Term 4, 2021

Group	Well Below	Below	OT	AT	Above	Totals
Boys	2.4% 5	12% 25	9.1% 19	63.2% 132	13.4% 28	209
Girls	1.2% 2	15.5% 26	7.7% 13	68.5% 115	7.1% 12	168
Māori	6.1% 3	16.3% 8	4.1% 2	59.2% 29	14.3% 7	49
Pasifika		23.8% 5	14.3% 3	52.4% 11	9.5% 2	21

### Data Analysis

84.6% of students are OT, AT or ABV the END of year expectation.

- This is an increase of 1.7% from this time last year

A school pattern for a number of years has been that the number of students working **BELOW** decreases as they move through our school.

- The Year 2 cohort has the greatest number of students who are working **BELOW** or **WELL BELOW** their expected level for this point in time (22% - 11 students)

We have 5 students working **WELL BELOW**

- This number has decreased by 3 students
- There are individualised interventions in place for all 7 students working **WELL BELOW**.

Disparity occurs when analysing the achievement of children **ABV** and **BELOW** or **WELL BELOW**.

- There are 2 girls working **WELL BELOW** compared to 5 boys.
- There are more boys working at **ABV**, 28 boys and 12 girls.

77.6% of Māori students are working **OT, AT or ABV** the expected level.

- There is little disparity between Māori and other students who are not working at the expected level.
- 11 Māori students are working **BELOW** or **WELL BELOW**. This is one more than at the end of 2020.

76.2% of Pasifika students are working **OT, AT or ABV** the expected level.

**Rate of Progress 2021** (for children represented in both Term 4 2020 and 2021 data)

Maths	0 Sub Levels		1 Sub Level		2 Sub Levels		3 Sub Levels		4 Sub Levels		Total Students
Year 1	6	18%	25	76%	2						33
Year 2	7	15%	26	54%	15	31%					48
Year 3			23	37%	36	57%	4	6%			63
Year 4	6	13%	31	65%	10	21%	1	2%			48
Year 5	3	6%	9	18%	35	69%	3	6%	1	2%	51
Year 6	7	11%	48	74%	9	14%	1				65
											308

**Rate of Progress in Relation to 2021 Achievement**

Maths	Less than Expected		Expected		Accelerated		Total Students
Well Below	1	20%	1	20%	3		5
Below	12	23%	17	33%	23	44%	52
On Track	5	15%	24	73%	4		33
At	10	6%	141	86%	13	8%	164
Above	33	61%	18	33%	3	6%	54
							308

 Less than expected rate of progress

 Expected rate of progress

 Accelerated progress

### Key points

- 44% of the children below in Maths at the end of 2020 made accelerated progress. This means they have moved from below to at. This is a higher percentage than the end of 2019 to 2020 (41%).
- The shift in sub levels was deliberately monitored by each teacher and team after collection of data. This helped to keep a lens on the rate of progress through the school year.
- 61 students made less than expected progress. These students have been identified for targeted intervention and closer monitoring in 2022.
- An area for further focus is maintaining the number of children Above expectations as they move through the school.



### **Targeted Interventions used in 2021 to Accelerate Progress**

- Specialist ORS teacher support using 'Numicon: Breaking the Barriers' at Year 1-5
- Teacher aide Numicon group using 'Big Ideas' at Year 6
- Teacher aide SPRING into Maths group at Year 6
- Online Mathletics at Year 4-6 to target individual learning needs

### **Actions and areas for further focus**

- Review teacher practice through Practice Analysis Conversations and the Professional Growth Cycle to ensure a consistent approach to teaching and learning as students move through the school.
- Continue review of systems and processes around assessment, moderation and reporting to ensure it is purposeful, accessible, reliable and informs teacher actions.
- A continued focus and staff development on how we monitor, measure and report on the progress of students with additional needs.
- Extend the use of Numicon "Big Ideas" at Year 6, moving this intervention to Years 4 and 5
- Consider at which level of achievement this intervention has the greatest impact

### **Big Picture Summary of 2021 Data**

- Our progress and achievement data remains consistent from year to year. There are no significant areas of change at the end of 2021.
- We continue to see that the children above are not maintaining their level of progress to remain above expectations. This is an area of focus for us.
- The number of children below who have accelerated their progress is positive. The percentage in all three areas is higher than 2020.
- The number of children on track, at or above in Writing and Maths is higher than in 2020, but is lower in Reading.

# Analysis of 2021 Annual Targets and Action Plan

## 2021 School Targets for Raising Student Achievement

### Targets:

- To accelerate the progress of students in their first year at school in Reading and Writing
  - End of 2020 **Writing** Data: 30 children (50%) below, 13 children (41%) made less than expected progress
  - End of 2020 **Reading** Data: 24 children (40%) below, 10 children (31%) made less than expected progress
- To increase the number of students making expected curriculum progress in Reading, Writing and Maths
  - End of 2020 **Writing** Data: 46 children (14%) made less than expected progress
  - End of 2020 **Reading** Data: 52 children (16%) made less than expected progress
  - End of 2020 **Maths** Data: 60 children (18%) made less than expected progress
- To increase consistency of achievement for boys, girls, and Māori students
  - End of 2020 **Writing** Data: 145 boys (67.5%), 150 girls (81.6%), 40 Māori children (71.5%), 20 Pasifika children (83.3%), 295 whole school (73.9%) on track, at or above
  - End of 2020 **Reading** Data: 177 boys (82.3%), 166 girls (90.3%), 44 Māori children (78.6%), 23 Pasifika children (95.9%), 343 whole school (86%) on track, at or above
  - End of 2020 **Maths** Data: 176 boys (81.9%), 155 girls (84.4%), 46 Māori children (82.2%), 18 Pasifika children (75%), 331 whole school (82.9%) on track, at or above

### Evaluation of Impact:

**Target:** To accelerate the progress of students in their first year at school in Reading and Writing

Year 1	Below or Well Below		Rate of Progress of those below or well below in 2021		
	End of 2020	End of 2021	Less than Expected	Expected	Accelerated
<b>Writing</b>	50% (30)	39% (25)	27% (9)	73% (24)	
<b>Reading</b>	40% (24)	34% (22)	15% (5)	73% (24)	12% (4)

This target has been achieved, although continues to be a focus for us as we monitor progress of children starting school.

- A separate review of the impact of the Heggerty Programme shows positive results. A continuation of this approach should add to further acceleration in 2022.
- 41% of Year 1 students in 2020 made less than expected progress in Writing. The percentage has decreased to 27% in 2021.
- 31% of Year 1 students in 2020 made less than expected progress in Reading. The percentage has decreased to 15% in 2021.

**Target:** To increase the number of students making expected curriculum progress in Reading, Writing and Maths

Whole School	Rate of Progress of those on track, at or above in 2020			Rate of Progress of those on track, at or above in 2021		
	Less than Expected	Expected	Accelerated	Less than Expected	Expected	Accelerated
<b>Writing</b>	14% (46)	70% (229)	16% (52)	17% (53)	68% (210)	15% (45)
<b>Reading</b>	16% (52)	58% (190)	26% (85)	23% (70)	53% (163)	24% (75)
<b>Maths</b>	18% (60)	59% (194)	23% (73)	20% (61)	65% (201)	15% (46)

This target is ongoing.

- The increased number of children making less than expected progress is being influenced by children at, above and below. It has been identified that maintaining the number of children above expectation is an area of focus for us.
- The number of children below who have made accelerated progress is higher than 2019.

**Target:** To increase consistency of achievement for boys, girls, and Māori students

Māori (49)	On Track, At or Above (Māori)		On Track, At or Above (Whole School)	
	End of 2020	End of 2021	End of 2020	End of 2021
<b>Writing</b>	71.5% (40)	69.4% (33)	73.9% (295)	76.5% (288)
<b>Reading</b>	78.6% (44)	83.7% (41)	86% (343)	84.8% (320)
<b>Maths</b>	82.2% (46)	77.6% (38)	82.9% (331)	84.6% (319)

Boys (209) Girls (168)	On Track, At or Above (Boys)		On Track, At or Above (Girls)		On Track, At or Above (Whole School)	
	End of 2020	End of 2021	End of 2020	End of 2021	End of 2020	End of 2021
<b>Writing</b>	67.5% (145)	69.8% (146)	81.6% (150)	84.5% (142)	73.9% (295)	76.5% (288)
<b>Reading</b>	82.3% (177)	80.9% (169)	90.3% (166)	89.9% (151)	86% (343)	84.8% (320)
<b>Maths</b>	81.9% (176)	85.7% (179)	84.4% (155)	83.3% (140)	82.9% (331)	84.6% (319)

**This target is ongoing.**

- The level of disparity in Reading has decreased with Māori students, but increased in Writing and Maths.
- The level of disparity between boys and girls remains the lowest in Maths. There are now more boys than girls on track, at or above.
- The achievement of girls is still at a higher level than boys in Reading and Writing.
- The rate of progress (shift data) will now be analysed for these groups to give a deeper level of information and direction for teaching.

## Curriculum

Planned Actions and Strategies <i>What are we going to do differently in 2021?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> a conceptual curriculum with meaningful contexts for learning</p> <ul style="list-style-type: none"> <li>● Establish a shared understanding of the purpose of a conceptual curriculum</li> <li>● Determine concepts to use focused on over a two year period</li> <li>● Set up a system to track curriculum coverage for each year group over time</li> <li>● Work through a process of professional development to plan for learning using the conceptual curriculum</li> <li>● Implement and review inquiry based learning programmes each term, using new learning to inform practice</li> <li>● Make explicit links across the school to help with building on learning over time</li>   <li>● Formally trial the ‘Heggerty’ approach to teaching phonemic awareness in Year 1</li>   <li>● Align spelling programmes across the school to ensure there is a progression of learning</li> </ul>	<p>Introduced on Staff Only Day and is a focus for ongoing development.</p> <p>Concepts have been determined and the first concepts were used to guide teaching and learning throughout the year. The projected concepts over a two year period are on our Curriculum Site.</p> <p>A system has been set up to track curriculum coverage over time at a year group level.</p> <p>Each term, ongoing professional learning supported the implementation of the new approach.</p> <p>The ‘Heggerty’ approach has been implemented consistently across Year 1 with a separate review completed.</p> <p>Alignment of spelling programmes has been outlined on our Curriculum Site and programmes are being implemented in each team. This is facilitating a progression of learning across the school.</p>
<p><b>Consolidate</b> the processes that enable effective access of our local curriculum</p> <ul style="list-style-type: none"> <li>● Develop a digital platform to enable effective access to our local curriculum. Use the agreed key headings to guide our curriculum with Supporting Participation, Engagement, Learning and Achievement being the overall intent: <ul style="list-style-type: none"> <li>○ Promoting Language, Culture and Identity</li> <li>○ Hauora</li> <li>○ Responsive Learning</li> <li>○ Meaningful Learning</li> <li>○ Assessment, Evaluation and Self Review</li> <li>○ Communicating Learning</li> </ul> </li> <li>● Identify and review current systems, practices and documentation</li> <li>● Identify areas for further development</li> <li>● Identify local contexts for learning</li> <li>● Carry out staff PLD to help with consistent implementation</li> </ul>	<p>A digital platform for our local curriculum has been established and built on over time. This has been a collation of current resources, practices and systems, along with reviewing, refining and adding to current practice.</p> <p>Emphasis has been put on documenting the purpose and processes around:</p> <ul style="list-style-type: none"> <li>● Learning Maps</li> <li>● Process for Learning Support</li> <li>● Spelling Programmes</li> <li>● Conceptual Curriculum Framework</li> <li>● Guidelines and Timelines for Reporting to Parents</li> <li>● Learning Conversations</li> <li>● Professional Growth Cycle</li> </ul>
<p><b>Embed</b> the implementation of the Digital Technologies curriculum, establishing a strategic hardware plan</p> <ul style="list-style-type: none"> <li>● Evaluate school practice and resource provision alongside our local curriculum development - what aspects of the curriculum are we already doing well? What could we strengthen? What new or replacement hardware do we require?</li> <li>● Teams to use the Digital Technologies as part of termly planning</li> </ul>	<p>Progress has been made with our technology stocktake. Cybersafety practices have been reviewed. Quotes continue to be sourced for asset replacement. Early indications suggest that leasing is the most effective and fiscally responsible way of ensuring our technology remains relevant and up to date. This is an area for ongoing focus. Budget for 2022 replacement of devices has been allowed for.</p>

## Acceleration

Planned Actions and Strategies <i>What are we going to do differently in 2021?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> practices to ensure the Professional Growth Cycle is purposeful and contextualised</p> <ul style="list-style-type: none"> <li>● Align job descriptions and professional learning with Professional Growth Cycle and Teaching Council of Aotearoa New Zealand Code of Conduct</li> <li>● Introduce and unpack the 'Our Code, Our Standards Nga Paerewa' with staff to define what this looks like at Belmont School</li> <li>● Align teacher aide job descriptions and professional learning with the 'Teacher Aide Work Matrix'</li> <li>● Formally meet with all staff to identify support needed for individual professional learning</li> <li>● Provide a summary statement for all staff at the end of the year</li> </ul>	<p>Following staff professional learning, the alignment of job descriptions with the Professional Growth Cycle was completed in Term 1.</p> <p>The realignment of teacher aide job descriptions was completed in Term 1. Individualised goals were established.</p> <p>Meetings with all staff were completed by the end of Term 3. Professional growth systems will be further developed in 2022.</p>
<p><b>Consolidate</b> practices that monitor, measure and report on progress of students with additional needs</p> <ul style="list-style-type: none"> <li>● Revisit the roles of the teacher and teacher aide when working with children with additional needs</li> <li>● Provide time for teachers and teacher aides to meet at least once a term</li> <li>● Identify and evaluate: <ul style="list-style-type: none"> <li>○ What are we currently doing to assess students with additional needs?</li> <li>○ What do parents and teachers want to know about the learning and progress of students?</li> <li>○ What other ways are there to allow students to demonstrate what they know or can do?</li> </ul> </li> <li>● Explore and evaluate current tools provided by MoE that are designed to support the acceleration of progress</li> <li>● Consider how to report to parents in ways that show student progress over time as well as achievement</li> </ul>	<p>The role of the teacher and teacher aide was the focus for professional learning on Staff Only Day. Time was provided each term for teachers to meet with teacher aides to plan programmes of support each term.</p> <p>This has been started through IEP processes. Information regarding reporting to parents was gathered through our Strategic Direction Review.</p> <p>Reporting for students with additional needs was done against specific IEP goals.</p> <p>A formal survey with our community was carried out to review current reporting processes.</p>
<p><b>Embed</b> the deliberate teaching of the Belmont Active Learner Traits</p> <ul style="list-style-type: none"> <li>● Use the mapping process with all students to help them understand their current learning interactions. This encourages them to be active in identifying and evaluating their own learning picture</li> <li>● Actively plan for the teaching of the Belmont Active Learner Traits through the use of the conceptual curriculum framework</li> <li>● Notice, acknowledge and reflect on the use and impact of the BALTs as part of everyday learning programmes</li> </ul>	<p>All students completed a Learning Map in Term 1 after purpose and practice were reviewed with staff. Further Learning Maps were reprioritised due to the impact of COVID lockdowns. These will be re-established in 2022.</p> <p>BALTs continue to be part of ongoing team planning and were reviewed as part of the PB4L process. They were deliberately built into Our KURA Values.</p>

## Hauora

<b>Planned Actions and Strategies</b> <i>What are we going to do differently in 2021?</i>	<b>Evaluation of Progress and Impact</b>
<p><b>Develop</b> a learning progression that reinforces the value of the Health and PE curriculum in supporting learning and wellbeing</p> <ul style="list-style-type: none"> <li>● Establish a leadership position for Health and PE</li> <li>● Conduct the community health survey</li> <li>● Develop and implement a Health and PE Curriculum PLD plan</li> <li>● Establish the progressions of learning for Health and PE and include this in our Local Curriculum</li> </ul>	<p>A curriculum lead was established.</p> <p>The health survey was completed and information gathered will now inform curriculum planning and strategic direction.</p> <p>A staff session was held to better understand current Health and PE programmes.</p> <p>We have engaged with the Health Active Learning initiative for 2022 to progress this work further.</p>
<p><b>Consolidate</b> school wide practices that support teaching for positive behaviour</p> <ul style="list-style-type: none"> <li>● Engage staff with PB4L, determining their level of commitment to the approach</li> <li>● Establish an inclusive Lead Team</li> <li>● Attend Principal and Lead Team workshops run by MoE facilitators</li> <li>● Establish a PB4L implementation plan that will determine further actions and timeframes</li> <li>● Align Belmont Active Learner Traits and Colour Teams with the principles of PB4L, establishing explicit behavioural expectations and supports in each of the school's contexts and environment</li> <li>● Administer the Wellbeing@School survey to evaluate the effectiveness of actions taken since 2019</li> </ul>	<p>We are unanimously committed to PB4L. Funding was received and a lead team established. The team attended all available workshops. Initial data around school systems and processes was gathered and used to inform an implementation plan.</p> <p>Workshops with staff were held throughout the year.</p> <p>Children, staff and our community were consulted as part of our school values review. The information gathered was collected to form Our KURA Values that will be launched in 2022.</p> <p>The Wellbeing@School survey was reprioritised.</p>
<p><b>Embed</b> a strengths based approach to cater for all learners</p> <ul style="list-style-type: none"> <li>● Build on systems to acknowledge and reinforce positive behaviour for learning</li> <li>● Centralise learning support information so that's easily accessible and used more effectively as part of transition processes</li> <li>● Continue to encourage all staff to use language that reinforces a strengths based approach to learning challenges (learning preferences rather than learning difficulties)</li> <li>● Extend staff knowledge and understanding of Dyslexia, with support from the Learning Support Coordinator</li> </ul>	<p>The work in this area is aligned to PB4L and next steps are part of the established implementation plan.</p> <p>eTAP processes for storing key information about students were strengthened and a new Learning Support Register developed alongside our Kāhui Ako. This will be implemented in 2022.</p> <p>The SENCo attended a MoE workshop on Dyslexia. Resources have been received and next steps are being considered. The content of this workshop has strengthened our thinking around the importance of screening and early development of strategies to support learners. The structured literacy approach, including Heggerty phonemic awareness programme, will support this work.</p>

## Culturally Responsive and Relational Pedagogy

Planned Actions and Strategies <i>What are we going to do differently in 2021?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> a progression of learning for te reo and te ao Māori</p> <ul style="list-style-type: none"> <li>Establish a leadership position for te reo and te ao Māori</li> <li>Develop and implement a te reo and te ao Māori Curriculum PLD plan</li> <li>Establish the progressions of learning for te reo and te ao Māori and include this in our Local Curriculum</li> </ul>	<p>A curriculum lead was established. Work around the progression of learning is ongoing.</p> <p>We participated in Hutt Fest for the first time.</p> <p>Engagement with MAC continued with the change of principal and priorities were established for work with staff in 2022.</p> <p>A digital resource to support the teaching of te reo was evaluated and purchased for use in 2022.</p>
<p><b>Consolidate</b> practices that recognise and value the diverse language, culture and identity of our students</p> <ul style="list-style-type: none"> <li>Continue to develop a shared understanding of equity and the actions needed to enable this</li> <li>Explicitly unpack the principles of DMIC with all staff, using these to redefine our Maths Curriculum</li> <li>Deliberately plan for the use of meaningful and relevant contexts for learning through the implementation of our local curriculum</li> <li>Develop and implement an ELL progressions PLD plan</li> <li>Use the ELL progressions to inform teaching, assessment and reporting</li> </ul>	<p>This is yet to be carried out.</p> <p>Meaningful contexts for learning have been part of our conceptual curriculum and inquiry PLD.</p> <p>ELL progressions were reviewed and implemented during Term 2 to capture current learning strengths and next steps. Funding has been received to support teacher professional growth in this area.</p> <p>An ELL specialist teacher has been appointed for 2022 to further extend what is happening in this area.</p>
<p><b>Embed</b> practice and understanding of a culturally responsive approach to teaching and learning</p> <ul style="list-style-type: none"> <li>Align our school powhiri processes with the protocols of Te Atiawa</li> <li>Principal participation in Māori Achievement Collaborative, a PLD initiative focused on changing educational outcomes for Māori students</li> <li>Continue to build capabilities of our school by utilising the diverse knowledge and skills of students, staff, whānau, hapu and iwi</li> <li>Continue to analyse and review achievement and progress data for our Māori and Pasifika students with an appreciative lens</li> <li>School and team planning to focus on adaptive practice; responding to what is observed and known about students and their families</li> </ul>	<p>Termly powhiri continued where possible, aligned to protocols of Te Atiawa. Some were impacted by COVID restrictions.</p> <p>Principal participation in the MAC continued throughout the year.</p> <p>Our Kāhui Ako is working to strengthen relationships with local iwi.</p> <p>Progress and achievement of our Māori and Pasifika students continues to be analysed as part of our data processes, with next steps established.</p> <p>It has been identified that we need to create more opportunities to involve families and celebrate our ethnic diversity as a school. We want our environment and practices to reflect the richness of our community. This will be built into our 2022 plan.</p>

## Physical Environment

Planned Actions and Strategies <i>What are we going to do differently in 2021?</i>	Evaluation of Progress and Impact
<p><b>Upgrade of Junior Block toilets, lighting and acoustics</b></p> <ul style="list-style-type: none"> <li>• Work with Lee Ashby, Stephen Geuze and MoE through planning, consent, tender and construction processes</li> <li>• Develop a toilet access and student accommodation plan that ensures continuity of learning while work is carried out</li> <li>• Monitor staff and student wellbeing throughout the building process</li> <li>• Manage the budget and monitor the expenditure throughout the process</li> </ul>	<p>This project has gone to tender. The scope needs to be reviewed due to insufficient funding to carry out the work. It is likely that the work will be reprioritised within the current 5YA to sort external parts of the building. Internal and toilet upgrades will be planned for through the next 5YA.</p>
<p><b>Refurbishment and enlargement of school library using SIP funding</b></p> <ul style="list-style-type: none"> <li>• Work with Lee Ashby, Stephen Geuze and MoE through planning, consent, tender and construction processes</li> <li>• Develop a library and Resource Teacher of Literacy accommodation plan that ensures continuity of access while work is carried out</li> <li>• Manage carpark access as needed</li> <li>• Monitor staff and student wellbeing throughout the building process</li> <li>• Manage the budget and monitor the expenditure throughout the process</li> <li>• Work with HAST to raise funds for deck and covering, seating, landscaping including sandpit rebuild, shelving, and furniture.</li> </ul>	<p>This project has gone to tender. Further funds have been allocated by the board to support the project.</p> <p>The project will start in mid February 2022. Initial startup meetings have been held. Health and Safety information has been shared.</p> <p>HAST have agreed to raise and allocate funds to support this project.</p>
<p><b>Replacement of sewer and stormwater infrastructure</b></p> <ul style="list-style-type: none"> <li>• Work with Lee Ashby, Stephen Geutze and MoE through planning, consent, tender and construction processes</li> <li>• Develop classroom, toilet and playground access plans</li> <li>• Monitor staff and student wellbeing throughout the building process</li> <li>• Manage the budget and monitor the expenditure throughout the process</li> </ul>	<p>This project has gone to tender. Work is being done with MoE to reprioritise funds within our 5YA to help this to happen. The board has agreed to amendments of our current 5YA.</p>
<p><b>Continued negotiation of replacement or remediation of classrooms affected by water tightness</b></p> <ul style="list-style-type: none"> <li>• Work with MoE in response to water tightness remediation or replacement</li> <li>• Undertake planning once decision making processes are completed by MoE</li> </ul>	<p>The school team met with the Delivery Manager of Capital Works and his team on 16 June 2021. We are confident that this work is going to be carried out. The MoE aim is to design a long term solution to our identified issues.</p> <ul style="list-style-type: none"> <li>• Blocks B, E and L are included in this project.</li> <li>• Further reports are to be obtained for Blocks E and L.</li> <li>• Funding has been secured and already allocated.</li> <li>• An architect has been engaged to design possible solutions.</li> <li>• Solutions will be costed to determine whether the funding secured is sufficient.</li> <li>• Potential timeframes have been discussed. It is likely that this work will start in mid 2022.</li> </ul>



## Kiwisport Funding Statement

Kiwisport is a Government funding initiative to support students' participation in sport. In 2021 the school received Kiwisport funding totalling \$5,347.26.

This funding provided the opportunity:

- For all Year 1 - 5 students to have swimming lessons with their class throughout Term 1 in the school swimming pool using a range of equipment funded by Kiwisport funding. In order to free up the pool to enable the increasing number of students at this level to have swimming on a regular cycle, the Year 6 students were transported to the Stokes Valley Pool later in the year. This was impacted by the COVID-19 lockdown and only two lessons happened. The total cost of swimming at Stokes Valley Pool totalled \$977.57.
- For students to have the opportunity to be involved in a wider range of sporting opportunities as the result of some of the funding being used to continue supporting the appointment of a Coordinator for the Central Zone Schools who had responsibility for the liaison with Sport Wellington and other sporting codes. Coaching clinics were also made available through this partnership. The cost of this totalled \$478.26.
- For students to participate in the Gymnastics festivals at Year 1-3 and Year 4-6. This totalled \$778.26.
- For Year 2 and 3 students to receive specialist coaching sessions in Badminton as part of their PE programmes. The cost of this totalled \$300.
- For our school to have appropriate equipment and uniforms to support the performance of:
  - 8 (9 in 2020) Netball teams (Y1-Y6),
  - 14 (21 in 2020) Touch Rugby teams (Y1-6)
  - 7 (6 in 2020) Basketball teams (Y1-6)
  - 2 (1 in 2020) Water Polo teams (Yrs 5-6)
  - 9 (4 in 2020) Floorball teams (Y5-6)

We are appreciative of the number of past pupils who returned to assist with coaching and umpiring and the willingness of our whānau to coach and manage teams.

We had budgeted to spend more of our Kiwisport funding on Year 6 swimming and other sporting activities but due to COVID-19, many of these events were cancelled. The unused funds were reallocated to upgrading our sporting facilities, with a significant amount of school funds being used to upgrade our pool plant.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF BELMONT SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Belmont School (the School). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. 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 of Trustees 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 of Trustees for the financial statements**

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'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 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 obtained at the date of our report is the analysis of variance, a Kiwisport statement and a list of the Trustees, 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 (Revised): *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.



Chrissie Murray  
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General  
Wellington, New Zealand