

# BELMONT SCHOOL

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**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 Financial Statements - For the year ended 31 December 2023

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**BELMONT SCHOOL**  
Statement of Responsibility  
For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

David Grigg

Full Name of Presiding Member

Signature of Presiding Member

31 May 2024

Date:

Bryan Trevean

Full Name of Principal

Signature of Principal

31 May 2024

Date:

# BELMONT SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	3,105,687	3,119,050	3,099,891
Locally Raised Funds	3	116,400	87,356	95,349
Interest		53,049	12,000	16,378
<b>Total Revenue</b>		<b>3,275,136</b>	<b>3,218,406</b>	<b>3,211,618</b>
<b>Expenses</b>				
Locally Raised Funds	3	87,656	74,531	69,440
Learning Resources	4	2,419,090	2,415,604	2,365,537
Administration	5	206,980	213,040	210,239
Property	6	527,246	515,131	414,075
Interest		1,865	-	2,429
Loss on Disposal of Property, Plant and Equipment		-	-	1,400
<b>Total Expense</b>		<b>3,242,837</b>	<b>3,218,306</b>	<b>3,063,120</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>32,299</b>	<b>100</b>	<b>148,498</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>32,299</b>	<b>100</b>	<b>148,498</b>

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



# BELMONT SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2023

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>	1,426,827	1,426,839	1,264,247
Total comprehensive revenue and expense for the year	32,299	100	148,498
Contributions from / (Distributions to) the Ministry of Education	(105,262)	-	-
Contribution - Furniture and Equipment Grant	12,480	-	14,082
<b>Equity at 31 December</b>	<b>1,366,344</b>	<b>1,426,939</b>	<b>1,426,827</b>
Accumulated comprehensive revenue and expense	1,366,344	1,426,939	1,426,827
<b>Equity at 31 December</b>	<b>1,366,344</b>	<b>1,426,939</b>	<b>1,426,827</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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	224,126	574,339	516,513
Accounts Receivable	8	165,047	200,000	207,223
Funds receivable for Capital Works Projects	17	16,768	-	139,964
GST Receivable		734	10,000	-
Inventories	9	1,355	1,000	1,068
Investments	10	900,595	500,000	479,959
Prepayments		7,703	17,000	17,030
		<u>1,316,328</u>	<u>1,302,339</u>	<u>1,361,757</u>
<b>Current Liabilities</b>				
GST Payable		-	-	6,401
Accounts Payable	12	210,315	270,000	270,698
Borrowings - Due in one year	13	4,559	-	-
Finance Lease Liability	16	19,350	20,000	19,098
Funds held for Capital Works Projects	17	66,931	-	22,934
Provision for Cyclical Maintenance	15	63,763	17,800	31,500
Revenue Received in Advance	14	8,758	2,000	1,919
		<u>373,676</u>	<u>309,800</u>	<u>352,550</u>
<b>Working Capital Surplus/(Deficit)</b>		942,652	992,539	1,009,207
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	453,240	460,000	458,938
		<u>453,240</u>	<u>460,000</u>	<u>458,938</u>
<b>Non-current Liabilities</b>				
Borrowings - Due beyond one year	13	15,957	-	-
Provision for Cyclical Maintenance	15	-	10,600	24,056
Finance Lease Liability	16	13,591	15,000	17,262
		<u>29,548</u>	<u>25,600</u>	<u>41,318</u>
<b>Net Assets</b>		<u>1,366,344</u>	<u>1,426,939</u>	<u>1,426,827</u>
<b>Equity</b>		<u>1,366,344</u>	<u>1,426,939</u>	<u>1,426,827</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		756,349	770,780	853,643
Locally Raised Funds		121,859	87,437	93,363
Goods and Services Tax (net)		(7,135)	(16,399)	(4,675)
Payments to Employees		(465,600)	(421,909)	(444,345)
Payments to Suppliers		(345,921)	(404,300)	(277,698)
Interest Paid		(1,865)	-	(2,429)
Interest Received		48,623	15,652	14,817
Net cash from / (to) the Operating Activities		106,310	31,261	232,676
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of Property, Property, Equipment (and Intangibles)		(69,569)	(69,062)	(52,235)
Proceeds from Sale of Investments		(420,636)	(20,041)	343,328
Net cash from / (to) the Investing Activities		(490,205)	(89,103)	291,093
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,480	-	14,082
Contributions from / (Distributions to) Ministry of Education		(105,262)	-	-
Finance Lease Payments		(3,419)	(1,360)	(20,370)
Loans Received/ Repayment of Loans		20,516	-	-
Funds Administered on Behalf of Other Parties		167,194	117,030	(142,567)
Net cash from Financing Activities		91,509	115,670	(148,855)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(292,386)</b>	<b>57,828</b>	<b>374,914</b>
Cash and cash equivalents at the beginning of the year	7	516,513	516,513	141,600
<b>Cash and cash equivalents at the end of the year</b>	7	<b>224,126</b>	<b>574,339</b>	<b>516,513</b>

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

The above Statement of 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 2023

### 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 2023 to 31 December 2023 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 2023

### 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 15.

#### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 21b.

#### *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.

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

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

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



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

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

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

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

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

#### ***Interest Revenue***

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

#### **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 2023

### 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 - 75 years
Classroom Equipment and Furniture	5 - 17 years
Information and communication technology	5 - 10 years
Office Furniture	10 years
Office Equipment	5 - 10 years
Other Equipment	4 - 15 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 2023

### 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **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



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### 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.

#### o) Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### p) 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).

The School carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these Accounts.

#### q) 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.

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.

#### r) 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.



# **BELMONT SCHOOL**

## Notes to the Financial Statements

For the year ended 31 December 2023

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

#### **s) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **t) Budget Figures**

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

#### **u) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	756,349	770,780	853,643
Teachers' Salaries Grants	1,992,407	1,991,339	1,985,831
Use of Land and Buildings grants	356,931	356,931	260,417
	<u>3,105,687</u>	<u>3,119,050</u>	<u>3,099,891</u>

The school has opted in to the donations scheme for this year. Total amount received was \$49,935 (2022: \$54,450).

### 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Fees for Extra Curricular Activities	33,027	25,500	36,041
Donations & Bequests	2,306	1,600	7,050
Fundraising & Community Grants	39,356	44,356	33,562
Other Revenue	25,690	-	3,797
Trading	16,021	15,900	14,899
	<u>116,400</u>	<u>87,356</u>	<u>95,349</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	44,880	49,500	35,201
Fundraising and Community Grant Costs	16,924	2,081	16,783
Hutt Reading Centre	11,381	4,000	729
Trading	14,471	18,950	16,727
	<u>87,656</u>	<u>74,531</u>	<u>69,440</u>
<i>Surplus for the year Locally raised funds</i>	<u>28,744</u>	<u>12,825</u>	<u>25,909</u>

### 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	131,126	41,865	122,479
Employee Benefits - Salaries	2,193,179	2,295,739	2,160,193
Information and Communication Technology	6,349	-	4,528
Library Resources	2,302	-	2,335
Staff Development	10,868	10,000	8,278
Depreciation	75,266	68,000	67,724
	<u>2,419,090</u>	<u>2,415,604</u>	<u>2,365,537</u>



# BELMONT SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2023

### 5. Administration

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fee	7,480	10,000	6,116
Board of Trustees Expenses	4,570	8,000	5,768
Board of Trustees Fees	3,335	-	2,910
Communication	2,451	2,000	2,403
Consumables	5,875	3,500	2,963
Employee Benefits - Salaries	141,436	137,300	144,118
Insurance	5,443	6,000	3,779
Other	33,180	46,240	38,748
Service Providers, Contractors and Consultancy	3,210	-	3,434
	<b>206,980</b>	<b>213,040</b>	<b>210,239</b>

### 6. Property

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	16,692	63,000	15,609
Consultancy and Contract Services	49,411	-	46,259
Cyclical Maintenance Provision	28,442	12,500	20,985
Employee Benefits - Salaries	25,945	26,000	20,226
Grounds	4,081	9,000	8,222
Heat, Light and Water	23,321	23,000	19,503
Rates	2,710	3,000	2,505
Repairs and Maintenance	12,374	12,000	12,536
Security	7,339	9,700	7,813
Use of Land and Buildings	356,931	356,931	260,417
	<b>527,246</b>	<b>515,131</b>	<b>414,075</b>

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 2023

### 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
ASB Current Account	224,126	574,339	516,513
Cash and cash equivalents for Cash Flow Statement	<u>224,126</u>	<u>574,339</u>	<u>516,513</u>

Of the \$224,126 Cash and Cash Equivalents, \$66,932 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

### 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,380	-	-
Interest Receivable	8,078	-	3,652
Teacher Salaries Grant Receivable	155,589	200,000	203,571
	<u>165,047</u>	<u>200,000</u>	<u>207,223</u>
Receivables from Exchange Transactions	9,458	-	3,652
Receivables from Non-Exchange Transactions	155,589	200,000	203,571
	<u>165,047</u>	<u>200,000</u>	<u>207,223</u>

### 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	658	1,000	1,068
Sunhats	697	-	-
	<u>1,355</u>	<u>1,000</u>	<u>1,068</u>

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	900,595	500,000	479,959



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2023</b>						
Building Improvements - Crown	176,872	22,795	-	-	(17,183)	182,484
Classroom Equipment	70,096	7,606	-	-	(11,533)	66,169
Information Technology	17,412	2,240	-	-	(5,316)	14,336
Leased Assets	37,040	18,041	-	-	(21,386)	33,695
Library Resources	10,333	1,917	-	-	(617)	11,634
Office Furniture & Equipment	12,105	13,404	-	-	(3,251)	22,258
Other Equipment	29,440	3,565	-	-	(3,808)	29,197
Playground	105,640	-	-	-	(12,173)	93,467
<b>Balance at 31 December 2023</b>	<b>458,938</b>	<b>69,568</b>	<b>-</b>	<b>-</b>	<b>(75,266)</b>	<b>453,240</b>

The net carrying value of equipment held under a finance lease is \$33,695 (2022: \$37,040).

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accum Depn	2023 Net Book Value	2022 Cost or Valuation	2022 Accum Depn	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	420,448	(237,964)	182,484	397,653	(220,781)	176,872
Classroom Equipment	177,598	(111,429)	66,169	169,993	(99,897)	70,096
Information Technology	143,231	(128,895)	14,336	140,992	(123,580)	17,412
Leased Assets	78,996	(45,301)	33,695	81,052	(44,012)	37,040
Library Resources	63,320	(51,686)	11,634	61,403	(51,070)	10,333
Office Furniture & Equipment	48,928	(26,670)	22,258	35,524	(23,419)	12,105
Other Equipment	50,009	(20,812)	29,197	46,444	(17,004)	29,440
Playground	170,805	(77,338)	93,467	170,805	(65,165)	105,640
<b>Balance at 31 December</b>	<b>1,153,335</b>	<b>(700,095)</b>	<b>453,240</b>	<b>1,103,866</b>	<b>(644,928)</b>	<b>458,938</b>

### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	10,460	-	34,637
Accruals	11,761	-	8,281
Employee Entitlements - salaries	184,806	270,000	224,456
Employee Entitlements - leave accruals	3,288	-	3,324
	<b>210,315</b>	<b>270,000</b>	<b>270,698</b>
Payables for Exchange Transactions	210,315	270,000	270,698
	<b>210,315</b>	<b>270,000</b>	<b>270,698</b>

The carrying value of payables approximates their fair value.

# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 13. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due in One Year	4,559	-	-
Due Beyond One Year	15,957	-	-
	<u>20,516</u>	<u>-</u>	<u>-</u>

The school has borrowings at 31 December 2023 of \$20,516 (31 December 2022 \$nil). This loan is from The Energy Efficiency and Conservation Authority for the purpose of upgrading lighting. The loan is unsecured and interest free.

### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	5,508	-	-
School Donations & Activity Fees	3,250	2,000	1,919
	<u>8,758</u>	<u>2,000</u>	<u>1,919</u>

### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	55,556	55,556	34,571
Increase/(decrease) to the Provision During the Year	8,207	12,500	7,847
Other Adjustments	20,235	-	13,138
Use of the Provision During the Year	(20,235)	(39,656)	-
Provision at the End of the Year	<u>63,763</u>	<u>28,400</u>	<u>55,556</u>
Cyclical Maintenance - Current	63,763	17,800	31,500
Cyclical Maintenance - Non Current	-	10,600	24,056
	<u>63,763</u>	<u>28,400</u>	<u>55,556</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.



# BELMONT SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2023

### 16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	21,214	20,000	19,614
Later than One Year and no Later than Five Years	13,904	15,000	17,397
Future Finance Charges	(2,178)	-	(651)
	<u>32,941</u>	<u>35,000</u>	<u>36,360</u>
Represented by			
Finance lease liability - Current	19,350	20,000	19,098
Finance lease liability - Non Current	13,591	15,000	17,262
	<u>32,941</u>	<u>35,000</u>	<u>36,360</u>

### 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	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 & Toilet Refurb	2,429	50,000	(4,821)	-	47,608
Replace Sewer & Stormwater	(14,755)	-	-	-	(14,755)
Block D Library Refurb	(124,350)	37,657	(18,569)	105,262	-
Blocks C F G H	17,300	102,558	(103,740)	-	16,118
Property Project - Blocks E & L	(859)	2,581	(3,735)	-	(2,013)
Totals	<u>(117,030)</u>	<u>192,796</u>	<u>(130,865)</u>	<u>105,262</u>	<u>50,163</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	66,931
Funds Due from the Ministry of Education	(16,768)
	<u>50,163</u>



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 17. Funds Held for Capital Works Projects (cont.)

2022	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 & Toilet Refurb	10,555	-	(4,230)	(3,896)	2,429
Block L Replace Fire Alarm	(141)	900	(1,050)	291	-
Cladding & Roof Remediation	(3,150)	3,150	-	-	-
Replace Sewer & Stormwater	(6,998)	-	(7,757)	-	(14,755)
Block D Library Refurb	22,035	294,454	(446,085)	5,246	(124,350)
Block M Leak Mediation	31	4,342	(4,373)	-	-
Blocks C F G H	-	20,000	(2,700)	-	17,300
Property Project - Blocks E & L	-	-	(859)	-	(859)
<b>Totals</b>	<b>25,537</b>	<b>322,846</b>	<b>(467,054)</b>	<b>1,641</b>	<b>(117,030)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education

22,934

Funds Due from the Ministry of Education

(139,964)

(117,030)

### 18. Related Party Transactions

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

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



# BELMONT SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2023

### 19. Remuneration

#### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,335	2,910
<i>Leadership Team</i>		
Remuneration	386,435	359,182
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	389,770	362,092

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board during the year. The Board also has Finance 2 members and Property 2 members committees that 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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	1	5
110 - 120	1	-
120 - 130	1	-
	3	5

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

### 20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-



# BELMONT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

#### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final letter wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount has not been calculated and therefore not recorded in these financial statements.

### 22. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022: \$939,960) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
Site: Replace Sewer and Stormwater Infrastructure	14,936	29,692	- 14,756
C, F, G, H: Replace Roof Coverings & Spouting	136,475	106,440	30,035
AMS Combined: F Classroom & Student Toilet	44,229	42,071	2,158
SIP/LSC Combined: Library Refurbishment & Office	384,355	492,619	- 108,264
Storm Damage - Remove fallen trees and restore fence	6,865	-	6,865
<b>Total</b>	<b>586,860</b>	<b>670,822</b>	<b>- 83,962</b>

#### (b) Operating Commitments

As at 31 December 2023 the Board has no operating commitments (2022: nil).



# BELMONT SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2023

### 23. Financial Instruments

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	224,126	574,339	516,513
Receivables	165,047	200,000	207,223
Investments - Term Deposits	900,595	500,000	479,959
Total Financial assets measured at amortised cost	<u>1,289,768</u>	<u>1,274,339</u>	<u>1,203,695</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	210,315	270,000	270,698
Finance Leases	32,941	35,000	36,360
Total Financial Liabilities Measured at Amortised Cost	<u>263,772</u>	<u>305,000</u>	<u>307,058</u>

### 24. Events After Balance Date

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

### 25. Comparatives

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





# BELMONT SCHOOL

Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board gained	Occupation	Term expired/expires
David Grigg	Presiding Member	Elected	Senior Manager	Sept 2025
Bryan Trevean	Principal		Principal	
Sunita Patel	Parent Rep	Elected	Solicitor	Sept 2025
Andrew Rodger	Parent Rep	Elected	Electoral Manager	Sept 2025
Drew Broadley	Parent Rep	Elected	Director	Sept 2025
Rachelle Time	Parent Rep	Elected	Nurse	Sept 2025
Amelia Fellerhoff	Staff Rep	Nominated	Teacher	Sept 2025

# **BELMONT SCHOOL**

## **Kiwisport / Statement of Compliance with Employment Policy**

**For the year ended 31 December 2023**

Kiwisport is a Government funding initiative to support students' participation in sport. In 2023 the school received Kiwisport funding totalling \$5,200 (2022: \$5,077).

This was used to assist with the funding of the school wide sports programme, purchasing sports uniforms and providing educational activities outside the classroom.

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. The total cost of swimming at Stokes Valley Pool totalled \$5,101.50.
- \* 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 \$550.

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

- \* 9 (2022: 7) Netball Teams (Y1-6)
- \* 17 (2022: 11) Touch Rugby teams (Y1-6)
- \* 6 (2022: 6) Basketball teams (Y1-6)
- \* 2 (2022: 1) Waterpolo teams (Yrs 5&6)
- \* 11 (2022: 8) Floorball teams (Yrs 5&6)

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

### **Statement of Compliance with Employment Policy**

For the year ended 31 December 2023 the Belmont School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Auditor reviewed the AOV and no inconsistent information noted related to the financials.



## Analysis of Variance 2024 for 2023

This analysis of variance summarises progress and achievement from 2023. 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 2023 Annual Targets and Action Plan. Possible next steps have been identified as part of the overall analysis.

### Writing

Whole School	Well Below	Below	OT	AT	Above	Totals
<b>Term 4, 2023</b>	0.9% 3	28.8% 101	8.5% 30	57.3% 201	4.6% 16	<b>351</b>
<b>Term 3, 2023</b>	1.5% 5	23% 77	61.8% 207	12.8% 43	0.9% 3	<b>335</b>
<b>Term 2, 2023</b>	1.5% 5	24.5% 81	70.4% 233	3.6% 12		<b>331</b>
<b>Term 4, 2022</b>	1.4% 5	24.6% 88	10.6% 38	59.4% 212	3.9% 14	<b>357</b>
<b>Term 4, 2021</b>	1.6% 6	22% 83	7.7% 29	65.5% 247	3.2% 12	<b>377</b>
<b>Term 4, 2020</b>	1.8% 7	24.3% 97	8.8% 35	58.6% 234	6.5% 26	<b>399</b>

### OTJ based on school guidelines for Term 4, 2023

Year Group	Well Below	Below	OT	AT	Above	Totals
0		7% (2)	93% (28)			<b>30</b>
1		60% (35)		36% (21)	3% (2)	<b>58</b>
2		36% (20)		62% (34)	2% (1)	<b>55</b>
3		31% (18)		64% (38)	5% (3)	<b>59</b>
4	7% (3)	27% (11)		59% (24)	7% (3)	<b>41</b>
5		16% (10)	3% (2)	77% (48)	3% (2)	<b>62</b>
6		11% (5)		78% (36)	11% (5)	<b>46</b>
<b>Totals</b>	<b>0.9% 3</b>	<b>28.8% 101</b>	<b>8.5% 30</b>	<b>57.3% 201</b>	<b>4.6% 16</b>	<b>351</b>

### OTJ based on school guidelines for Term 4, 2023

Group	Well Below	Below	OT	AT	Above	Totals
<b>Boys</b>	1% (2)	34% (66)	9% (18)	53% (104)	4% (7)	<b>197</b>
<b>Girls</b>	1% (1)	23% (35)	8% (12)	63% (97)	6% (9)	<b>154</b>
<b>Māori</b>		34% (14)	10% (4)	54% (22)	2% (1)	<b>41</b>
<b>Pasifika</b>		33% (5)	13% (2)	54% (8)		<b>15</b>

### What is the data telling us?

- The number of children below continues to decrease as they move through the school. This is an ongoing trend, showing progress over time.
- There are 89% of Year 6 students at and above compared to 94% in 2022.
- Children well below have identified needs and have plans in place to support them.
- The percentage of Pasifika and Māori students on track, at and above is similar to 2022 (69% Maori, 65% Pasifika).
- There are more boys than girls below in Writing.
- Our percentage of children achieving above expectations in Writing is higher than 2022 (3.9%).
- While Year 1 has the higher percentage of students achieving below (60%), this is a smaller percentage than the end of 2022 (69%).

### Targeted Interventions being used in 2023 to Accelerate Progress

- Specialist teacher support for ELL students, informed by revised ELL progressions.
- 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 1, 2 and 3 that specifically makes connections between reading and writing.
- Consolidated use of Heggerty Programme in Year 1.
- Engagement in schoolwide PLD with Massey University, focused on a structured and systematic approach to teaching Literacy.
- Daily handwriting lessons across the school that include modelling, monitoring and maintaining handwriting of all students.
- Structured spelling lessons, 10-15 minutes per day happening across the school guided by new teaching and learning resources introduced through the PLD.

### Next Steps as a Result of Data Analysis

- **Identification of students within our data in 2024.** Teachers will ensure that they are aware of who the children are within our data and what their next learning steps will be. As part of transition and close monitoring systems, teachers will identify key actions to support learning from Term 1 2024.
- **Continued engagement in Literacy PLD with a focus on the simple view of writing (Transcription, Translation, Self-Regulation).** This is a changed approach to current thinking. This year we have focused on Transcription with intentional and structured teaching of spelling and handwriting across the school. The next step is to focus on translation, learning more about structured teaching of sentences, and vocabulary.
- **Exploration and further understanding of assessment practices and expectations in Writing.** Our new structured approach to teaching literacy has focused on different skills than before with an intentional focus on phonological knowledge and the mechanics of writing. Current writing assessments and OTJs take a wider view, linking to our previous approach. We now need to understand what writing looks like in relation to structured literacy at each level of the school and assess children accordingly. This will be the focus of PLD in Term 1 2024.
- **Further development of strategies to support self-regulation of emotions and behaviours, particularly at the junior end of our school.** The needs of the children coming into school have changed over the last few years. Before academic progress can really take off, there are behaviours to be supported. A focus on strategies to support emotional regulation will be a key action in our 2024 Annual Plan.
- **Further development of strategies to support the diversity of learners.** We need to understand, review and implement further strategies designed to help children to access writing tasks and ensure that necessary supports are in place to promote success. This will be a focus of staff workshops throughout 2024.

## Reading

Whole School	Well Below	Below	OT	AT	Above	Totals
Term 4, 2023	1.4% 5	18.8% 66	7.7% 27	55.3% 194	16.8% 59	351
Term 3, 2023	1.2% 4	16.4% 55	44.2% 148	27.8% 93	10.4% 35	335
Term 2, 2023	0.9% 3	19.6% 65	58.3% 193	16% 53	5.1% 17	331
Term 4, 2022	1.4% 5	14.8% 53	9.8% 35	51.8% 185	22.1% 79	357
Term 4 2021	0.8% 3	14.3% 54	7.4% 28	47.7% 180	29.7% 112	377
Term 4, 2020	2% 8	12% 48	9% 36	46.4% 185	30.6% 122	399

### OTJ based on school guidelines for Term 4, 2023

Year Group	Well Below	Below	OT	AT	Above	Totals
0		10% (3)	90% (27)			30
1		47% (27)		52% (30)	2% (1)	58
2		31% (17)		49% (27)	20% (11)	55
3	3% (2)	14% (8)		68% (40)	15% (9)	59
4	7% (3)	5% (2)		59% (24)	29% (12)	41
5		11% (7)		65% (40)	24% (15)	62
6		4% (2)		72% (33)	24% (11)	46
Totals	1.4% 5	18.8% 66	7.7% 27	55.3% 194	16.8% 59	351

### OTJ based on school guidelines for Term 4, 2023

Group	Well Below	Below	OT	AT	Above	Totals
Boys	2% (3)	21% (42)	9% (17)	52% (103)	16% (32)	197
Girls	1% (2)	16% (24)	6% (10)	59% (91)	18% (27)	154
Māori	2% (1)	29% (12)	10% (4)	41% (17)	17% (7)	41
Pasifika		13% (2)	7% (1)	73% (11)	7% (1)	15

### What is the data telling us?

- The number of children below continues to decrease as they move through the school. This is an ongoing trend, showing progress over time.
- Reading is the area where we have the most children achieving above expectations.
- The level of achievement in Year 2 is lower than 2022 (31% below compared to 18% below in 2022).
- The Year 1 data presents a slightly better picture compared to 2022 (47% below compared to 49% in 2022).
- Children well below have identified needs and have plans in place to support them.
- Our Pasifika data is better than 2022, with 87% on track, at our above compared to 71% in 2022.
- There is a higher percentage of girls above in Reading compared to boys.

### Targeted Interventions used in 2023 to Accelerate Progress

- Reading Recovery and Quick 60 groups.
- RT-Lit support for 2 students.
- Provision for private tutoring to be done onsite for individual students.
- Engagement in schoolwide PLD with Massey University, focused on a structured and systematic approach to teaching Literacy.

- Structured teaching using decodable texts, particularly at Year 1 and building into Year 2.
- A change in the way reading group lessons are structured in Year 1-3.
- Continued teaching of phonological awareness, identifying sounds within words.

### Next Steps as a Result of Data Analysis

- **Identification of students within our data in 2024.** Teachers will ensure that they are aware of who the children are within our data and what their next learning steps will be. As part of transition and close monitoring systems, teachers will identify key actions to support learning from Term 1 2024.
- **Continued engagement in Literacy PLD with a focus on extending the use of decodable texts.** This practice has been developed in Year 1 and now needs to be strengthened in Year 2 and 3 as children will be moving through only having been taught using decodable texts.
- **Exploration and further understanding of assessment practices and expectations in Reading.** Our new structured approach to teaching literacy has focused on different skills than before with an intentional focus on phonological knowledge. Current Reading assessments and OTJ take a different view, linking to our previous approach. We now need to implement newly identified assessments in Reading for 2024.
- **Further development of strategies to support self-regulation of emotions and behaviours, particularly at the junior end of our school.** The needs of the children coming into school have changed over the last few years. Before academic progress can really take off, there are behaviours to be supported. A focus on strategies to support emotional regulation will be a key action in our 2024 Annual Plan.
- **Further development of strategies to support the diversity of learners.** We need to understand, review and implement further strategies designed to help children to access reading tasks and ensure that necessary supports are in place to promote success. This will be a focus of staff workshops throughout 2024.

## Maths

Whole School	Well Below	Below	OT	AT	Above	Totals
Term 4, 2023	0.9% 3	19.7% 69	8% 28	62.4% 219	9.1% 32	351
Term 3, 2023	1.2% 4	14.3% 48	63.3% 212	19.7% 66	1.5% 5	335
Term 2, 2023	0.9% 3	15.4% 51	73.5% 243	9.3% 31	0.9% 3	331
Term 4, 2022	1.1% 4	15.4% 55	9.5% 34	63.6% 227	10.4% 37	357
Term 4, 2021	1.9% 7	13.5% 51	8.5% 32	65.5% 247	10.6% 40	377
Term 4, 2020	2% 8	15% 60	9% 36	57.9% 231	16% 64	399

### OTJ based on school guidelines for Term 4, 2023

Year Group	Well Below	Below	OT	AT	Above	Totals
0		3% (1)	93% (28)	3% (1)		30
1		22% (13)		74% (43)	3% (2)	58
2		33% (18)		58% (32)	9% (5)	55
3		34% (20)		49% (29)	17% (10)	59
4	7% (3)	17% (7)		61% (25)	15% (6)	41
5		11% (7)		82% (51)	6% (4)	62
6		7% (3)		83% (38)	11% (5)	46
Totals	0.9% 3	19.7% 69	8% 28	62.4% 219	9.1% 32	351

## OTJ based on school guidelines for Term 4, 2023

Group	Well Below	Below	OT	AT	Above	Totals
Boys	1% (2)	17% (34)	9% (18)	63% (125)	9% (18)	197
Girls	1% (1)	23% (35)	6% (10)	61% (94)	9% (14)	154
Māori		32% (13)	10% (4)	54% (22)	5% (2)	41
Pasifika		20% (3)	13% (2)	60% (9)	7% (1)	15

### What is the data telling us?

- The number of children below continues to decrease as they move through the school. This is an ongoing trend, showing progress over time.
- The largest number of students below are in Year 2 and 3.
- The Year 1 data presents a slightly better picture compared to 2022 (22% below compared to 27% in 2022)
- Children well below have identified needs and have plans in place to support them.
- Our Pasifika data is better than the whole school data, with 80% of Pasifika students on track, at or above compared to 79.4% of the whole school.

### Targeted Interventions used in 2023 to Accelerate Progress

- Specialist ORS teacher and teacher aide support in classrooms using SPRING Maths.
- Teacher aide SPRING group at Year 4-6.
- Online Mathletics at Year 4-6 to target individual learning needs.
- Targeted digital learning apps at Year 1-3.

### Next Steps as a Result of Data Analysis

- **Identification of students within our data in 2024.** Teachers will ensure that they are aware of who the children are within our data and what their next learning steps will be. As part of transition and close monitoring systems, teachers will identify key actions to support learning from Term 1 2024.
- **Exploration and further understanding of assessment practices and expectations in Maths.** With the Curriculum Refresh work, it is important to further understand expectations at each level of the school. Building greater consistency of understanding across the school will allow for a review of what is taught, moving into how it is taught. This will be a focus of the 2024 Annual Plan
- **Further development of strategies to support self-regulation of emotions and behaviours, particularly at the junior end of our school.** The needs of the children coming into school have changed over the last few years. Before academic progress can really take off, there are behaviours to be supported. A focus on strategies to support emotional regulation will be a key action in our 2024 Annual Plan.
- **Further development of strategies to support the diversity of learners.** We need to understand, review and implement further strategies designed to help children to access reading tasks and ensure that necessary supports are in place to promote success. This will be a focus of staff workshops throughout 2024.



**Belmont School**

*Mā te mahi tahi ka piki kōtuku  
Succeeding together*

## Achievement Summary

*Consistent attendance over time helps to make a difference to student achievement. Data has been analysed to help understand the impact of practice on a group of children who attended Belmont School from Year 1 right the way through to Year 6. Those children are included in the percentages below.*

### Percentage of Children AT or ABOVE expectations



**Year 1**  
End of 2018

**66%**



**Year 6**  
End of 2023

**97%**



**74%**



**89%**



**94%**



**94%**





# Analysis of 2023 Annual Targets and Action Plan

## 2023 School Targets for Raising Student Achievement

### Targets:

- **To increase the number of boys achieving expectations in Reading and Writing**
  - End of 2022 **Writing** Data: 62 boys (30%) compared to 31 girls (20%) below
  - End of 2022 **Reading** Data: 37 boys (18%) compared to 21 girls (14%) below
- **To reduce the number of students below making less than expected progress in Reading and Writing**
  - End of 2022 **Writing** Data: 14 children below at the end of 2021 (22%) made less than expected progress
  - End of 2022 **Reading** Data: 12 children below at the end of 2021 (27%) made less than expected progress
- **To increase consistency of achievement for Māori and Pasifika students**
  - End of 2022 **Writing** Data: 28 Māori children (67%), 11 Pasifika children (65%), 264 whole school (73.9%) on track, at or above
  - End of 2022 **Reading** Data: 33 Māori children (80%), 12 Pasifika children (71%), 299 whole school (83.8%) on track, at or above
  - End of 2022 **Maths** Data: 31 Māori children (76%), 14 Pasifika children (82%), 298 whole school (83.5%) on track, at or above

### Evaluation of Impact:

**Target:** To increase the number of boys achieving expectations in Reading and Writing

Boys (197)	On Track, At or Above (Boys)		On Track, At or Above (Girls)		On Track, At or Above (School)	
	End of 2022	End of 2023	End of 2022	End of 2023	End of 2022	End of 2023
Girls (154)						
<b>Writing</b>	70% (143)	65% (129)	80% (121)	77% (118)	73.9% (264)	70.3% (247)
<b>Reading</b>	82% (168)	77% (152)	86% (131)	83% (128)	83.8% (299)	79.8% (280)

**Target:** To reduce the number of students below making less than expected progress in Reading and Writing

Whole School (351)	Below or Well Below		Rate of Progress of those below or well below in 2022		
	End of 2022	End of 2023	Less than Expected	Expected	Accelerated
<b>Writing</b>	26.1% (93)	29.7% (104)	19% (14)	39% (29)	42% (31)
<b>Reading</b>	14.6% (47)	20.2% (71)	24% (11)	35% (16)	41% (19)

- The data related to these targets has been impacted by an implementation dip of new practice. A change in systems, processes and resources supporting literacy teaching and learning has begun this year. Different skills have been developed with our children through a change in practice. It will be important to further monitor the effect of our PLD in 2024.
- It is pleasing to note that over 40% of children who were below in Reading or Writing at the end of 2022 have achieved accelerated progress. Those who made less than expected progress are those with additional needs who have specific supports and plans in place.

**Target:** To increase consistency of achievement for Māori and Pasifika students

Māori (40)	On Track, At or Above (Māori)		On Track, At or Above (Pasifika)		On Track, At or Above (School)	
	End of 2022	End of 2023	End of 2022	End of 2023	End of 2022	End of 2023
Pasifika (14)						
<b>Writing</b>	69% (28)	66% (27)	65% (11)	67% (10)	73.9% (264)	70.3% (247)
<b>Reading</b>	80% (33)	68% (28)	71% (12)	87% (13)	83.8% (299)	79.8% (280)
<b>Maths</b>	76% (31)	68% (28)	82% (14)	80% (12)	83.5% (298)	79.4% (279)

- The overall achievement of our Māori students is down. In 2023 we had children new to our school. One of the barriers being addressed in this space is attendance as this has had an impact on achievement.
- Our Pasifika data is positive with overall achievement above that of the whole school data in Reading and Maths.

## Curriculum | Marautanga

Planned Actions and Strategies <i>What are we going to do differently in 2023?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> understanding of the refreshed English and Maths curriculum areas</p> <ul style="list-style-type: none"> <li>Engage with draft material from MoE at a leadership level, particularly the English. Unpack the structure and content</li> <li>Participate in webinars designed to support understanding and implementation of the refreshed content</li> <li>Make connections to PLD in Literacy</li> <li>Begin exploring the framework and content of the refreshed English document with staff</li> <li>Keep up to date with curriculum, information and resource release from MoE and the opportunities that are on offer</li> </ul>	<ul style="list-style-type: none"> <li>Principal and DP attended a MoE workshop to unpack the thinking behind the changes to the curriculum.</li> <li>Draft Literacy and Maths curriculum documents have been received. We are waiting for further information regarding progress indicators at each year level which will help clarify expectations as children move through the school.</li> <li>The curriculum framework was explored during a Staff Only Day in Term 4. This has built staff understanding of the purpose of the Curriculum Refresh as a whole and the whakapapa of Te Mātaiaho.</li> <li>Structured Literacy work has been linked to the Common Practice Model, analysing and strengthening best practice in Literacy across the school.</li> </ul>
<p><b>Consolidate</b> practices to enable the implementation of the Aotearoa NZ Histories Curriculum</p> <ul style="list-style-type: none"> <li>Continue to engage with Māori Achievement Collaborative (MAC) facilitator at Principal and staff level</li> <li>Determine further priorities for staff sessions with the MAC facilitator, designed to build teacher knowledge about Aotearoa NZ Histories</li> <li>Begin using the curriculum framework and expectations at team level, planning for a Term 1 unit on Whakapapa</li> <li>Make connections to our conceptual curriculum, using meaningful contexts for teaching and learning</li> <li>Identify and use key support resources for teaching and learning</li> <li>Explore opportunities to connect with whānau around this new curriculum area</li> <li>Engage at a Kāhui Ako level to build understanding of our local history, using this to extend teacher knowledge</li> </ul>	<ul style="list-style-type: none"> <li>The Principal continues to be part of the MAC initiative, meeting regularly with facilitators and other Principals.</li> <li>Staff attended a Kāhui Ako session on Teacher Only Day in Term 2, supporting the learning of our local haka. This has been introduced to kapa haka students who attended a practice session with all Kāhui Ako schools in Term 3.</li> <li>The ANZHC was used to guide planning in Term 1, connected to our conceptual curriculum. The focus was Whakapapa with children exploring their own and others' journey stories to NZ.</li> <li>Updated online resources provided to support the implementation of the ANZHC were used.</li> <li>Family and whānau had input into children's whakapapa learning, helping them to share their family stories.</li> <li>Two teachers are part of the Kāhui Ako local histories network. This has more structure than the previous group, allowing for shared learning between schools.</li> </ul>
<p><b>Embed</b> a conceptual curriculum with meaningful contexts for learning</p> <ul style="list-style-type: none"> <li>Determine school wide concepts to focus on this year within classroom programmes, based on a newly developed 3 year cycle</li> <li>Track curriculum coverage for each year group over time</li> <li>Plan, implement and review inquiry based learning programmes, using new learning to inform practice</li> <li>Find opportunities for students to share their learning across the school</li> </ul>	<ul style="list-style-type: none"> <li>Concepts for the year have been established. These are helping to ensure that learning is focused and clearly linked back to the curriculum. Time is being spent on understanding what students are interested in and what they already know before planning forward.</li> <li>Cohort tracking sheets are being used to track curriculum coverage.</li> <li>Term 1 - Culture and Diversity, Term 2 - Change, Term 3 - Hauora inquiries planned and implemented.</li> <li>Change learning was shared schoolwide as part of our Production.</li> </ul>

## Acceleration | Ako

Planned Actions and Strategies <i>What are we going to do differently in 2023?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> strategies and approaches to support the diversity of learners</p> <ul style="list-style-type: none"> <li>At teacher level, develop a deeper understanding of students below and the journey they have been on - how have they tracked over time? What's worked for them? What are the barriers? What needs to happen next?</li> <li>Carry out teacher observations and conversations in Term 1 to unpack current practices, and identify challenges and areas for growth</li> <li>Analyse teacher planning each term, exploring how identified learners are catered for through programmes</li> <li>Unpack 'Working together: How teacher aides can have the most impact' document published by ERO. Review our way of working against this current research and determine next steps</li> </ul>	<ul style="list-style-type: none"> <li>A Close Monitoring document has been developed to ensure each child below expectations has specific goals, strategies and supports in place. These are updated termly and are part of ongoing conversations and review of practice.</li> <li>Teacher observations were carried out in Term 1 and 2 with a specific focus on identified learners and the strategies being used to support them in classrooms.</li> <li>Teacher planning was looked at by Team Leaders in Term 1 as part of observations.</li> <li>Teacher and Teacher Aide Meetings have been held on a termly basis to ensure support time is carefully planned to maximise effect.</li> <li>This is yet to be prioritised.</li> </ul>
<p><b>Consolidate</b> greater consistency of practice in Literacy</p> <ul style="list-style-type: none"> <li>Engage with Christine Braid from Massey University at Leadership level to design the direction of the PLD</li> <li>Establish a 'map' of practice from Year 1-6. What approaches and practices do we need to use at each level of the school?</li> <li>Identify practices and teacher knowledge from the 'map' that require strengthening</li> <li>Carry out PLD with teachers to build knowledge and practice</li> <li>Identify and purpose resources to help achieve desired outcomes</li> </ul>	<ul style="list-style-type: none"> <li>PLD is underway, helping with strengthening structured practice in Literacy. The initial focus has been spelling programmes in Years 2-6 and decodable texts in Year 1. Handwriting programmes have also been a focus.</li> <li>A map of practice has been developed and analysed by staff to determine key priorities for further PLD and strengthening in the classroom.</li> <li>Ongoing leadership work is happening to plan, support and embed the direction of this professional learning, aligned to research, student and teacher needs.</li> <li>A number of resources have been identified and purchase to support revised approaches to teaching.</li> </ul>
<p><b>Embed</b> practices to ensure the Professional Growth Cycle is purposeful and contextualised</p> <ul style="list-style-type: none"> <li>Unpack at staff level the Teaching Standards using the Quality Practice template</li> <li>Using the annual goals, priorities, current schoolwide PLD focus and knowledge of individual children within classes, identify professional learning goals at teacher level</li> <li>Plan for and engage in opportunities for professional learning and feedback</li> <li>Capture the professional growth journey throughout the year</li> <li>Obtain principal sign off against the registration criteria at the end of the year</li> </ul>	<ul style="list-style-type: none"> <li>The Teaching Standards have been unpacked with staff and have been used to redevelop Job Descriptions.</li> <li>All teachers and teacher aides have had an identified goal and a pathway to support learning. This was recorded on the Professional Growth Cycle summary document that is added to over time.</li> <li>Observations in Term 2 directly supported identified goals.</li> <li>Conversations happened in Term 3 to capture further growth against goals.</li> <li>In Term 4, Principal met with all teaching staff to capture professional growth and sign off each teacher against registration criteria. DP has led the PGC process with all teacher aides, including goal setting, supported actions, observations and evaluation of impact.</li> </ul>

## Wellbeing | Hauora

Planned Actions and Strategies <i>What are we going to do differently in 2023?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> a deeper understanding about what student's need to thrive as learners</p> <ul style="list-style-type: none"> <li>● Carry out the NZCER Wellbeing at School survey, targeting a cohort to track over time</li> <li>● Using the survey data to identify areas of strength and areas for further development</li> <li>● Identify key actions to inform direction in 2024</li> </ul>	<ul style="list-style-type: none"> <li>● Wellbeing@School survey was carried out across the school at the beginning of Term 4. This was adapted for Years 1-4 to be age specific and capture key feedback.</li> <li>● Data was analysed by staff during Staff Only Day in Term 4.</li> <li>● Key areas for development were identified from the data and have been used to inform annual priorities for 2024.</li> </ul>
<p><b>Consolidate</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>● At team level, use the draft progressions of learning for Health and PE included in our Local Curriculum</li> <li>● Continue to engage with Nuku Ora Healthy Active Learning initiative</li> <li>● Identify opportunities for teacher PLD in the Health and PE Curriculum to support implementation of teaching and learning programmes</li> </ul>	<ul style="list-style-type: none"> <li>● The newly developed school Health and PE learning progression has been used in teams for planning in Terms 1-4.</li> <li>● Health programmes have been strengthened with the implementation of Keeping Ourselves Safe across the school, and Navigating the Journey in Years 4-6.</li> <li>● Nuku Ora supported with resources for our school cross country.</li> <li>● Further PLD opportunities in Health and PE are yet to be identified.</li> <li>● Our bi-annual community Health Consultation was carried out.</li> </ul>
<p><b>Embed</b> school wide practices that support teaching for positive behaviour</p> <ul style="list-style-type: none"> <li>● Use the KURA Values handbook for induction of new staff</li> <li>● Review and replace KURA Values resources in classrooms to ensure they are consistent</li> <li>● Unpack the KURA Values matrix at staff level</li> <li>● Teach our KURA values and the Belmont Active Learner Traits using shared lesson plans</li> <li>● Build on our system for acknowledging expected behaviour, connecting this to the behaviours we are teaching</li> <li>● Focus on the development of the next PB4L-SW Essential Features: <ul style="list-style-type: none"> <li>○ Discouraging inappropriate behaviour</li> <li>○ Active Supervision</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>● The KURA Values handbook was used for induction of new staff in Term 1.</li> <li>● New KURA Values posters for each classroom were developed and distributed. These are being used to support teaching of expectations across the school and are aligned to the values matrix.</li> <li>● Ongoing teaching of the values is occurring, with recognition happening through our token system.</li> <li>● Major and minor behaviours have been identified by staff. The next step is to determine consistent actions for responding to these behaviours. This will be a priority for 2024.</li> </ul>

## Culture | Toitū te Mātauranga

Planned Actions and Strategies <i>What are we going to do differently in 2023?</i>	Evaluation of Progress and Impact
<p><b>Develop</b> systems to strengthen whānau voice</p> <ul style="list-style-type: none"> <li>● Unpack 'Niho Taniwha' as a guide for connecting with whānau</li> <li>● Identify a clear purpose for connecting with whānau, including what's important to them</li> <li>● Consider ways to connect on a more regular basis with whānau</li> </ul>	<ul style="list-style-type: none"> <li>● This has been part of the Principal PGC goals. Practices at other schools have been identified ready for further discussion and planning.</li> <li>● Work has been done to clarify the 'why' behind re-establishing a whānau ropu. The implementation of this will be a priority for 2024.</li> <li>● Leadership attended 'Niho Taniwha' workshop to further unpack information and concepts within this text, considering what it means for us as a school.</li> </ul>
<p><b>Consolidate</b> the teaching of te reo Māori using Te Aho Arataki Marau mo te Ako i Te Reo Māori</p> <ul style="list-style-type: none"> <li>● Continue Principal engagement in MAC to support leadership and staff development</li> <li>● Continue to engage with the Māori Achievement Collaborative initiative at staff level around te reo and te ao Māori teaching and learning</li> <li>● Unpack and use the progressions of learning for te reo outlined within Te Aho Arataki Marau mō te Ako i Te Reo Māori - Kura Auraki</li> <li>● Develop understanding of the steps required to move towards becoming a Level 3 te reo Māori school, including initial data gathering</li> </ul>	<ul style="list-style-type: none"> <li>● The Principal continues to be involved in the MAC initiative.</li> <li>● The teaching of te reo Maori is being guided by Te Aho Arataki Marau mō te Ako i Te Reo Māori - Kura Auraki at team level. Specific teaching sessions are being implemented regularly in classrooms.</li> <li>● Wai Ako has been used as a supporting resource for the teaching of te reo Māori across the school. This will be reviewed for 2024 with staff and further possible resources explored to help strengthen the work happening in this space.</li> </ul>
<p><b>Embed</b> teacher knowledge of te reo Māori</p> <ul style="list-style-type: none"> <li>● Provide opportunity for staff to enrol in Te Aho o Te reo Māori</li> <li>● Purchase digital support resource, Wai Ako, for use in classrooms to allow teachers to learn alongside children</li> <li>● Actively plan for the integration of te reo Māori into team planning</li> <li>● Use the self assessment tool from Niho Taniwha at staff level</li> <li>● Offer optional afterschool sessions focused on developing te reo Māori knowledge</li> <li>● Regularly build te reo Māori learning into staff workshops, including opportunities for staff to use their pepeha</li> </ul>	<ul style="list-style-type: none"> <li>● Two staff continue to be involved in Te Aho o Te reo Māori.</li> <li>● Wai Ako was reviewed and reintroduced to all staff. It is being used to support te reo programmes across the school, and is aligned to Te Aho Arataki Marau mō te Ako i Te Reo Māori - Kura Auraki. This will be further reviewed for 2025.</li> <li>● Staff have had the opportunity to explore the Self Assessment in Niho Taniwha.</li> <li>● A continued focus on starting staff meetings with pepeha and te reo Māori language learning is important.</li> </ul>

## Physical Environment

Planned Actions and Strategies <i>What are we going to do differently in 2023?</i>	Evaluation of Progress and Impact
<p><b>Roofing Replacement of Blocks C, F, G and H</b></p> <ul style="list-style-type: none"> <li>• Work with Seniors Roofing to enable the roofing replacement to be completed</li> <li>• Monitor health and safety throughout the process</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>	<ul style="list-style-type: none"> <li>• Roofing project complete.</li> </ul>
<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 to rescope the project, focusing on external parts of the building within the current 5YA</li> <li>• Once consent has been obtained and tender awarded, 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>	<ul style="list-style-type: none"> <li>• This project has been tendered and awarded to Carrara Holdings. Work onsite will begin in February 2024.</li> </ul>
<p><b>Replacement of sewer and stormwater infrastructure</b></p> <ul style="list-style-type: none"> <li>• Work with Lee Ashby, Stephen Geuze and MoE to secure further funds to enable this project to get underway</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>	<ul style="list-style-type: none"> <li>• Supplementary funding has been received totalling \$302,492. The next step is to confirm timeframes for this work to be completed.</li> </ul>
<p><b>Water Tightness Remediation of Blocks E and L</b></p> <ul style="list-style-type: none"> <li>• Work with MoE in response to water tightness remediation</li> <li>• Work with MoE and the company who are awarded the tender to manage the work programme in three phases (R9-11, R7-8, R6)</li> <li>• Monitor health and safety throughout the process</li> </ul>	<ul style="list-style-type: none"> <li>• Room 9-11 have been completed, including a change in scope to internal works.</li> <li>• Room 7 and 8 have been demolished</li> <li>• Work on Room 6 has been completed.</li> <li>• A new toilet block has been designed and tendered. Work has begun with expected completion in March 2024.</li> </ul>
<p><b>Replacement of Block B</b></p> <ul style="list-style-type: none"> <li>• Confirm designs and sign off necessary paperwork</li> <li>• Enable and manage site access for Niche when modular buildings are installed</li> <li>• Monitor health and safety throughout the process</li> </ul>	<ul style="list-style-type: none"> <li>• The buildings have been completed, are onsite and have been occupied since late Term 3.</li> <li>• Demolition of Block B is scheduled for December/January.</li> </ul>

## Kiwisport Funding Statement

Kiwisport is a Government funding initiative to support students' participation in sport. In 2023 the school received Kiwisport funding totalling \$5,355.00

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. The total cost of swimming at Stokes Valley Pool totalled \$5101.50
- 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 \$550.00.
- For our school to have appropriate equipment and uniforms to support the performance of:
  - 9 (7 in 2022) Netball teams (Y1-Y6),
  - 17 (11 in 2022) Touch Rugby teams (Y1-6)
  - 6 (6 in 2022) Basketball teams (Y1-6)
  - 2 (1 in 2022) Waterpolo teams (Yrs 5-6)
  - 11 (8 in 2022) Floorball teams (Y5-6)

We continue to be 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.

## Equal Employment Opportunities

The school has an Equal Employment Opportunities policy to ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

In 2023, appointments were made for the Resource Teacher of Literacy position, a Fixed Scale A Teacher from Term 3 to the end of the year, and a Fixed Term Roll Growth Scale A Teacher. Two additional fixed term, part time teachers were also appointed. Additional appointments for four teaching positions for 2024 were also carried out.

The board is assured that appointments made in 2023 aligned with this policy.

- The Principal acted as the EEO officer with all appointments.
- As part of the application process, gender and ethnicity data was collected from applicants. This was analysed after each appointment and the board assured that the appointment process had been followed.
- The appointment panel for each vacancy selected the person most suited to the position in terms of skills, experience, qualifications, and aptitude. This was determined through CVs, cover letters, interview processes and referee checks.
- Employment and personnel practices at our school are fair and free of any bias.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF BELMONT SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 22, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 6 June 2024. 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