



St Martins School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	3534
Principal:	Andrew Mouat
School Address:	Albert Terrace, St Martins, Christchurch, 8022
School Phone:	03 332 6121
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ST MARTINS SCHOOL

Annual Report - For the year ended 31 December 2021

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St Martins School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Kate Hodgins Kate Hodgins

Full Name of Presiding Member

Andrew Mouat Andrew Mouat

Full Name of Principal

Kate Hodgins

Signature of Presiding Member

Andrew Mouat

Signature of Principal

23/8/22

Date:

23/5/22

Date:

St Martins School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Kate Hodgins	Presiding Member	Elected	Dec 2023
Andrew Mouat	Principal ex Officio		
Becky Ellis	Parent Representative	Elected	Sep 2022
Solly Turner	Parent Representative	Elected	Sep 2022
Ranui Callman	Whanau Representative	Co-opted	Feb 2023
Tracy Taylor	Parent Representative	Co-opted	Feb 2023
Helen Norcliffe	Staff Representative	Elected	Feb 2023
Mark Broughton	Parent Representative	Elected	Dec 2023
In Attendance			
Kate Thomson	Secretary		

St Martins School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,573,931	3,541,727	3,987,044
Locally Raised Funds	3	290,206	227,150	191,021
Interest Income		1,041	5,000	4,404
International Students	4	-	-	4,630
Other Revenue		-	-	662
		<u>3,865,178</u>	<u>3,773,877</u>	<u>4,187,761</u>
Expenses				
Locally Raised Funds	3	66,286	78,900	97,834
International Students	4	-	450	583
Learning Resources	5	2,732,151	2,679,079	2,767,161
Administration	6	187,897	193,696	253,335
Finance		2,652	-	4,359
Property	7	774,492	739,964	967,963
Depreciation	12	93,271	101,000	97,217
		<u>3,856,749</u>	<u>3,793,089</u>	<u>4,188,452</u>
Net Surplus / (Deficit) for the year		8,429	(19,212)	(691)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>8,429</u>	<u>(19,212)</u>	<u>(691)</u>

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



St Martins School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		653,929	653,929	654,620
Total comprehensive revenue and expense for the year		8,429	(19,212)	(691)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		19,500	-	-
Equity at 31 December		681,858	634,717	653,929
Retained Earnings		681,858	634,717	653,929
Equity at 31 December		681,858	634,717	653,929

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



St Martins School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	225,047	260,275	242,987
Accounts Receivable	9	180,911	170,764	170,764
GST Receivable		39,106	16,199	16,199
Prepayments		11,166	24,051	24,051
Inventories	10	9,167	15,020	15,020
Investments	11	151,642	101,075	101,075
Funds owing for Capital Works Projects	17	122,080	-	-
		<u>739,119</u>	<u>587,384</u>	<u>570,096</u>
Current Liabilities				
Accounts Payable	13	303,357	241,172	241,172
Revenue Received in Advance	14	16,003	4,643	4,643
Provision for Cyclical Maintenance	15	26,136	-	-
Finance Lease Liability	16	16,821	22,175	22,175
Funds held for Capital Works Projects	17	-	16,690	16,690
		<u>362,317</u>	<u>284,680</u>	<u>284,680</u>
Working Capital Surplus/(Deficit)		376,802	302,704	285,416
Non-current Assets				
Property, Plant and Equipment	12	312,173	360,456	383,956
		<u>312,173</u>	<u>360,456</u>	<u>383,956</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	5,603	13,000	-
Finance Lease Liability	16	1,514	15,443	15,443
		<u>7,117</u>	<u>28,443</u>	<u>15,443</u>
Net Assets		<u>681,858</u>	<u>634,717</u>	<u>653,929</u>
Equity		<u>681,858</u>	<u>634,717</u>	<u>653,929</u>

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



St Martins School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		820,229	806,892	890,827
Locally Raised Funds		301,928	227,150	191,553
International Students		-	-	4,630
Goods and Services Tax (net)		(22,907)	-	(3,205)
Payments to Employees		(455,844)	(402,367)	(516,909)
Payments to Suppliers		(424,955)	(541,887)	(482,689)
Interest Received		782	5,000	5,277
Net cash from/(to) Operating Activities		219,233	94,788	89,484
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(17,342)	(77,500)	(54,363)
Purchase of Investments		(50,567)	-	343
Net cash (to)/from Investing Activities		(67,909)	(77,500)	(54,020)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,500	-	-
Finance Lease Payments		(18,383)	-	(20,968)
Funds Administered on Behalf of Third Parties		(170,381)	-	16,690
Net cash (to)/from Financing Activities		(169,264)	-	(4,278)
Net (decrease)/increase in cash and cash equivalents		(17,940)	17,288	31,186
Cash and cash equivalents at the beginning of the year	8	242,987	242,987	211,801
Cash and cash equivalents at the end of the year	8	225,047	260,275	242,987

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

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



St Martins School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

St Martins School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

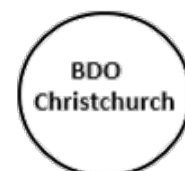
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

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.

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. Finance Lease Payments

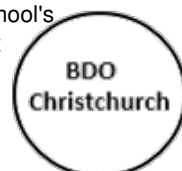
Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.



1.8. Inventories

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

1.9. Investments

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

1.10. 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 to Crown Owned Assets	10–40 years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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



1.12. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.13. 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

1.14. Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

1.15. 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

1.16. Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

1.17. Borrowings

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

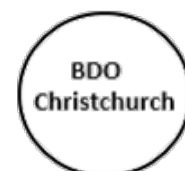
Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.



1.19. Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

1.20. Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	730,731	679,187	768,987
Teachers' Salaries Grants	2,204,076	2,204,076	2,322,293
Use of Land and Buildings Grants	527,464	527,464	756,176
Other MoE Grants	83,085	131,000	139,588
Other Government Grants	28,575	-	-
	<u>3,573,931</u>	<u>3,541,727</u>	<u>3,987,044</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	217,966	117,250	90,775
Fees for Extra Curricular Activities	24,713	51,900	47,476
Trading	32,765	35,500	35,189
Fundraising & Community Grants	-	10,000	-
Other Revenue	14,762	12,500	17,581
	<u>290,206</u>	<u>227,150</u>	<u>191,021</u>
Expenses			
Extra Curricular Activities Costs	28,450	44,650	57,763
Trading	33,558	31,750	36,141
Fundraising & Community Grant Costs	870	-	2,000
Other Locally Raised Funds Expenditure	3,408	2,500	1,930
	<u>66,286</u>	<u>78,900</u>	<u>97,834</u>
	<u>223,920</u>	<u>148,250</u>	<u>93,187</u>

Surplus / (Deficit) for the year Locally raised funds

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	1
Revenue			
International Student Fees	-	-	4,630
Expenses			
Other Expenses	-	450	583
	<u>-</u>	<u>450</u>	<u>583</u>
	<u>-</u>	<u>(450)</u>	<u>4,047</u>

Surplus / (Deficit) for the year International Students

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	159,484	187,037	110,346
Equipment Repairs	-	1,000	997
Information and Communication Technology	19,692	23,250	19,635
Library Resources	2,293	2,500	2,293
Employee Benefits - Salaries	2,526,753	2,440,042	2,620,033
Staff Development	23,929	25,250	13,857
	<u>2,732,151</u>	<u>2,679,079</u>	<u>2,767,161</u>



6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,750	4,000	4,342
Board Fees	3,350	4,000	4,600
Board Expenses	5,464	6,850	8,714
Communication	1,687	3,650	4,226
Consumables	27,303	23,250	33,448
Operating Lease	636	6,100	4,425
Legal Fees	-	400	339
Other	3,933	7,750	8,867
Employee Benefits - Salaries	124,670	122,696	169,437
Insurance	10,154	10,000	10,122
Service Providers, Contractors and Consultancy	4,950	5,000	4,815
	<u>187,897</u>	<u>193,696</u>	<u>253,335</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,427	19,000	21,583
Consultancy and Contract Services	72,491	62,000	68,249
Cyclical Maintenance Provision	31,739	13,000	-
Grounds	4,567	3,000	16,360
Heat, Light and Water	22,128	25,300	25,059
Rates	10,607	10,000	9,841
Repairs and Maintenance	23,472	24,200	12,025
Use of Land and Buildings	527,464	527,464	756,176
Security	9,495	9,000	10,008
Employee Benefits - Salaries	52,102	47,000	48,662
	<u>774,492</u>	<u>739,964</u>	<u>967,963</u>

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

8. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	225,047	210,216	192,928
Short-term Bank Deposits	-	50,059	50,059
Cash and cash equivalents for Statement of Cash Flows	<u>225,047</u>	<u>260,275</u>	<u>242,987</u>

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

Of the \$225,047 Cash and Cash Equivalents, \$7,334 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	362	362
Interest Receivable	324	65	65
Teacher Salaries Grant Receivable	180,587	170,337	170,337
	<u>180,911</u>	<u>170,764</u>	<u>170,764</u>
Receivables from Exchange Transactions	324	427	427
Receivables from Non-Exchange Transactions	180,587	170,337	170,337
	<u>180,911</u>	<u>170,764</u>	<u>170,764</u>



10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	9,167	15,020	15,020
	<u>9,167</u>	<u>15,020</u>	<u>15,020</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	151,642	101,075	101,075
Total Investments	<u>151,642</u>	<u>101,075</u>	<u>101,075</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	2,770	-	-	-	(250)	2,520
Furniture and Equipment	215,156	11,558	-	-	(30,873)	195,841
Information and Communication Technology	87,960	7,974	(2,190)	-	(34,373)	59,371
Leased Assets	38,501	4,146	-	-	(22,829)	19,818
Library Resources	39,569	-	-	-	(4,946)	34,623
Balance at 31 December 2021	<u>383,956</u>	<u>23,678</u>	<u>(2,190)</u>	<u>-</u>	<u>(93,271)</u>	<u>312,173</u>

The net carrying value of equipment held under a finance lease is \$19,818 (2020: \$38,501)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	111,224	(108,704)	2,520	111,224	(108,454)	2,770
Furniture and Equipment	543,273	(347,432)	195,841	531,715	(316,559)	215,156
Information and Communication Technology	408,382	(349,011)	59,371	402,597	(314,637)	87,960
Leased Assets	66,942	(47,124)	19,818	64,562	(26,061)	38,501
Library Resources	125,650	(91,027)	34,623	125,650	(86,081)	39,569
Balance at 31 December	<u>1,255,471</u>	<u>(943,298)</u>	<u>312,173</u>	<u>1,235,748</u>	<u>(851,792)</u>	<u>383,956</u>

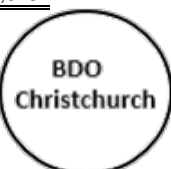
13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	76,850	50,272	50,272
Accruals	4,000	8,052	8,052
Banking Staffing Overuse	33,346	3,295	3,295
Employee Entitlements - Salaries	182,238	170,337	170,337
Employee Entitlements - Leave Accrual	6,923	9,216	9,216
	<u>303,357</u>	<u>241,172</u>	<u>241,172</u>
Payables for Exchange Transactions	<u>303,357</u>	<u>241,172</u>	<u>241,172</u>
	<u>303,357</u>	<u>241,172</u>	<u>241,172</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Revenue in Advance	16,003	4,643	4,643
	<u>16,003</u>	<u>4,643</u>	<u>4,643</u>



15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Increase/ (decrease) to the Provision During the Year	5,334	13,000	-
Adjustment to the Provision	26,405	-	-
Provision at the End of the Year	<u>31,739</u>	<u>13,000</u>	-
Cyclical Maintenance - Current	26,136	-	-
Cyclical Maintenance - Term	5,603	13,000	-
	<u>31,739</u>	<u>13,000</u>	-

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	17,653	24,475	24,475
Later than One Year and no Later than Five Years	1,605	16,047	16,047
Future Finance Charges	(923)	(2,904)	(2,904)
	<u>18,335</u>	<u>37,618</u>	<u>37,618</u>
Finance lease liability - Current	16,821	22,175	22,175
Finance lease liability - Term	1,514	15,443	15,443
	<u>18,335</u>	<u>37,618</u>	<u>37,618</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:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Site Fence Installation	367	-	(166)	-	201
Water Line and Hot Water Cylinder	(6,125)	-	(2,868)	-	(8,993)
Cladding Damage	(7,260)	7,260	-	-	-
SIP Landscaping	31,013	-	(23,880)	-	7,133
Hall Redevelopment	(1,305)	312,842	(431,958)	-	(120,421)
Totals	<u>16,690</u>	<u>320,102</u>	<u>(458,872)</u>	-	<u>(122,080)</u>
Represented by:					7,334
Funds Held on Behalf of the Ministry of Education					(129,414)
Funds Due from the Ministry of Education					<u>(122,080)</u>

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



18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,350	4,600
<i>Leadership Team</i>		
Remuneration	374,995	374,017
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	378,345	378,617

There are 8 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (x1) and Property (x1) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair 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.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

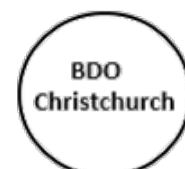
Remuneration \$000	2021 FTE Number	2020 FTE Number
100 -110	1.00	2.00
110 -120	1.00	-
	2.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

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

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



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

Cyclical Maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which resulted in the School's buildings being rebuilt. At the present time the school is working with the Ministry of Education to create a cyclical maintenance plan for future maintenance of the school buildings. As a result, and until such time as a plan has been developed and approved by the Ministry, the School cannot make a reliable estimate of the maintenance required on the School's buildings so an immaterial cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that were not replaced, as well as any new buildings.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) \$46,022 contract for Site Landscaping as agent for the Ministry of Education. The project is fully funded by the Ministry of Education and \$41,420 has been received of which \$34,287 has been spent on the project to balance date; and

(b) \$419,066 contract to have the Hall redeveloped as agent for the Ministry of Education. This project is partially funded by the Ministry for approximately \$347,602 and approximately \$71,465 is to be contributed by the BOT. \$312,842 has been received of which \$433,263 has been spent on the project to balance date.

(c) Site Fence installation \$32,694 received and \$32,694 spent.

(d) Water Line and Hot Water Cylinder - \$8,993 spent.

(e) The school has entered into a painting maintenance contract for the exterior painting of the school for the seven years from 2022-2029 with a total cost of \$42,672, with annual costs of \$6,096 GST Excl. The majority of the painting work (70%) is to be completed in 2022, with

(Capital commitments in relation to Ministry projects at 31 December 2020: \$16,690)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	225,047	260,275	242,987
Receivables	180,911	170,764	170,764
Investments - Term Deposits	151,642	101,075	101,075
Total Financial assets measured at amortised cost	<u>557,600</u>	<u>532,114</u>	<u>514,826</u>

Financial liabilities measured at amortised cost

Payables	303,357	241,172	241,172
Finance Leases	18,335	37,618	37,618
Total Financial liabilities measured at amortised Cost	<u>321,692</u>	<u>278,790</u>	<u>278,790</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.

26. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

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

The Auditor-General is the auditor of St Martins School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Michael Rondel,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand



St Martins School

Kia Maiangi awe ake te mātauranga
Inspiring a passion for learning

Analysis of Variance 2021

St Martins School

Members of the Board of Trustees 2021

Name	Position on Board	Type	Date Started	Date left the board	Current term expires
Kate Hodgins	Presiding Member	Parent Elected	Aug 2017		Dec 2023
Mike Greenslade	Board Member	Parent Elected	Dec 2012	Dec 2021	
Mark Broughton	Board Member	Parent Elected	Dec 2020		Dec 2023
Becky Ellis	Board Member	Parent Elected	June 2016		June 2022
Solly Turner	Board Member	Parent Elected	June 2019		June 2022
Ranui Calman	Board Member	Co-opted (Whānau Rep)	Feb 2020		Feb 2023
Tracy Taylor	Board Member	Co-opted (Accounts)	Oct 2021		Oct 2024
Helen Norcliffe	Board Member	Staff Rep	Feb 2020		Feb 2023
Andrew Mouat	Principal	Principal	Oct 2019		
Kate Thomson	Board Secretary	Board Secretary	August 2021		

ANNUAL TARGETS 2021 REVIEW

It should be noted that 2021 was another school year impacted by Covid. At times this required a major shift in focus to be able to meet the changing needs of the requirements of alert levels, the introduction of mandates and working through social distancing. The school continued to provide an environment that was calm and caring, focussing on providing quality learning opportunities. The school continued to work within the framework to, where possible, offer opportunities for children to engage in off site learning. Whānau were involved at various times under limited conditions.

STRATEGIC GOALS - Wellbeing and Pathways		
<ul style="list-style-type: none"> Tamariki and parents will transition effectively to and from St Martins through strong school, parent / caregiver, and student relationships. Students' wellbeing and resilience will be nurtured through pastoral care programmes and networks, teaching and learning programmes, and relevant learning opportunities for parents / caregivers. 		
	Transition to School Leader undertakes regular liaison with pre schools and leads transition to school meetings.	Where we were able, this was undertaken throughout the year. Although there were limited opportunities for in person visits, Charlotte was able to do follow ups through Meets, Zooms and calls.
	Ensure students and families experience a positive transition from ECE to St Martins School.	Parents commented on the clarity in communication and the welcoming feeling that their children received.
	Develop / review the well being framework	A well being team was developed, Susie Keenan ran staff meetings on character strengths and well being. A number of staff members participated in Pause, Breathe, Smile professional learning and have since implemented this into their classroom programmes.
	Continue to fund CMM, prioritising students as appropriate	A number of students utilised the services provided by CMM throughout the year. Refer to the end of year SENCO report.
	Engage with a number of outside agencies <ul style="list-style-type: none"> Mana Ake in school support and parent programs 	Mana Ake, RTLB, RT Lit, MoE specialist teams were all involved in supporting children and programmes throughout the year.
	Complete the 'Me and My School' / Wellbeing @ School survey for Y5 - 8 children, analysing data for trends.	The Me and My School Survey was completed by Y 5 - 8 students in Nov 2021. This was held over to look at in the new year.
	Teachers undertake a 'Teaching as Inquiry' focus to build enhanced positive relationships with identified children.	Completed in term one and the beginning of term two. The cycle included noticing, recognising, responding and revisiting.
<ul style="list-style-type: none"> EOTC events and programmes will provide children with rich, safe experiences to enhance learning. 		
	Review and develop EOTC systems and processes.	Alice Denley has developed a robust EOTC process. The timeframes and resource materials have been shared with all teachers. Appropriate events have been presented to the BoT, otherwise they are checked with

		a BoT member representing the Health and Safety team. In 2022 the process will be included on an in school Google site for easy access.
	<ul style="list-style-type: none"> Staff will role model self-care by leading or engaging in opportunities and initiatives that focus on enhancing and protecting their own holistic wellbeing. 	
	Complete a staff survey based on wellbeing - either 'Me and My School' / Wellbeing @ School or an internal survey.	This was not completed, however, all staff had timetabled conversations with members of the Senior Leadership Team. A focus on the conversation was wellbeing. This topic was also included in the Implementation Team appraisal discussion when getting feedback from staff members. Staff feedback through Covid changes and general teaching and learning was positive.
	Thoughtful of applications for leave.	All staff leave applications were approved.

STRATEGIC GOALS - **Community Engagement**

	<ul style="list-style-type: none"> St Martins School will develop a culture of community action which encourages participation and engagement in school events and community action. 	
	Develop clear processes to engage the community in classroom programmes (beyond simply supporting events or trips) eg reading mileage, extension groups, interest sessions.	<p>'In person' aspects were impacted throughout the year due to the regulations surrounding Covid. Efforts were made by all staff to be able to meet the requirements, as these changed throughout the year. The decision making to hold learning celebrations/performances with parents became unachievable.</p> <p>Some groups met online while others decided to wait until they could meet in person.</p>
	Include parents / whānau in assembly sharing / everyday learning.	
	Each team holds two celebrations of learning events throughout the year.	
	Hold regular parent workshops / drop in sessions with the Mana Ake team or other outside agencies.	
	All teachers attend either a S'MART Community or Whānau Group meeting throughout the year.	
	Greater participation by teaching staff attending events children represent the school in.	
	All classrooms / pods engage with their families with an online platform sharing a 'window into learning'.	

- St Martins School will be leaders of action in the community on issues relevant and topical to the community.

Attend to issues as they arise - focus areas may be to do with safety on the road

Kate H and Alice D continued to work on the traffic safety around school where possible, this continues as a focus with the Council in 2022.

STRATEGIC GOALS - **Culture and Identity**

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

Deliberate acts of teaching take place to develop the SMS values in programmes

All teams have units of work that have a focus on individual values. Teams link these to their long term plans for the term. These are also backed up through making links to the values in other areas of learning. Refer to the March Principal's report and the well being unit holders end of year report.

Ensure there are opportunities to share / explore / celebrate the diversity of our community within classrooms / teams.

At various times throughout the year we were able to make small offerings to celebrate learning with families. Of note were the open sessions in classes for Matariki. Some teams were able to also hold an inquiry sharing session.

School logo includes Māori translations.

Not completed. This has been on the annual plan to be completed by the BoT for the past two years. Perhaps a revisit in 2022, a committee?

Teams incorporate tikanga, Māori values and Te Reo across a range of learning areas.

We continue to add more to the class programmes. Students throughout all classes are becoming more comfortable to use te reo Māori and this is a direct reflection of the good work our teachers are doing to make te reo part of their everyday programme. On walking through the school it is evident from hearing and viewing classrooms that teachers are using basic te reo with their students. Refer to the Cultural Responsive unit holders Dec report.

Review the SMS Tikanga Māori Curriculum.

School resources are utilised in class programmes - most teachers are using the te reo Māori club we have purchased to access resources.

Ensure all teaching staff have an understanding of the requirements of L1 [Te Aho Arataki Marau mo e Ako i Te Reo Māori](#), investigating / putting into practice L2 aspects (ie 2.4 / 2.5).

The mihi competition saw a large number of students participating at a level that had not been seen before by Heperi Harris who has judged for some years now. He offered a six week, extension te reo Māori, pilot programme to 15 students. This was a successful addition to term four.

	Complete a marae visit / experience.	Marae visits have gone ahead for years 0 - 4. Years 5 - 8 have been canceled due to covid.
	Review the Kapahaka programme.	Refer to the Cultural Responsive unit holders Dec report.
	Teaching staff participate in professional learning.	Most teachers are using the te reo Māori club we have purchased to access resources, utilising this to support and develop their own practice. We started the year looking at how we would assess progress in te reo and tikanga Māori. We were waiting on a Kahui Ako group to work together in term 3 to guide us, unfortunately this group did not happen. Due to covid interruptions and changes in programmes little more has been done on this.
	Teaching staff JD includes a focus on meeting the indicators in the standards for Te Tiriti o Waitangi Partnership .	There are 10 focus areas in the St Martins School Hato Mātene effective practice indicators under the Te Tiriti o Waitangi Partnership. Teachers self selected two - three indicators to focus on providing evidence throughout the year demonstrating that they are meeting the criteria. These make up some of the discussion points of the appraisal conversations

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

Growing students

- Students will have quality, effective, evidence based **literacy and numeracy** (mathematics) school wide learning experiences.
- Levels of student **achievement in numeracy** will be increased through embedding and enhancing mathematical community inquiries.
- Levels of student **achievement in literacy** will be increased through students developing an understanding of languages, texts and literacy practices across the curriculum.¹

	Engage in professional learning based on Structured Literacy / Science of Reading / The Code / online Murray Gadd writing	We worked with Caroline Morritt, the Resource Teacher of Literacy throughout the year. Caroline had a focus at staff meetings, modeled sessions, shared resources and observed teachers to give feedback. This model will continue in 2022. We made a start on resourcing the school in this area. Thanks also to the SMART community for adding additional funding. All teachers wanting to use Murray Gadd's online resources were added
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¹ The aim is to enable students to use texts (texts being digital, printed or multimodal) in the following ways: read and understand texts, construct texts appropriate to the area of study and think about, discuss, interact with, and use texts in subject specific ways.

		to the subscription. These were used in various ways throughout the year, in some cases used as resources for the teacher and others the writing session itself.
	Continued focus on problem solving in maths programmes across all levels of the school.	Aspects of DMIC continue to be used in classroom programmes and planning. We have moved to a blended approach involving more explicit teaching of specific learning objectives. Combinations of ability grouping and high ceiling / low floor activities are planned for.
	Teachers develop programmes to meet the needs of all children through differentiated programmes.	Individual and team planning demonstrates an understanding of the variety of needs within classroom settings. The class review at the beginning of the year focusses classroom teachers on the learners in their home class / pod. Teachers outline how they will differentiate to meet the needs of various learners. At the end of semester one teams look at the achievements of the first two terms, analysing data to focus on numbers, names and needs of ākongā. This document becomes the focus area and replaces the class review. Refer to mid year achievement information.
	Review and develop assessment practices in core curriculum areas, developing sharing of learning across a greater number of curriculum areas.	A focus has been on structured literacy and the assessment / data that can be gathered from this. Changes have been made particularly in the junior school to be inline with this. A future focus for 2022 will be to extend the math learning goals to be included in HERO to share with families.
	Lead teachers in core curriculum areas oversee discussion and implementation within teams and syndicates, including moderation of activities.	Lead teachers engaged in conversations throughout the year at team meetings. The Literacy leaders led writing moderation within their teams and met together, for across school moderation. Literacy and Math Leads engaged teams in mid year discussion of achievement data, looking at the numbers, names and needs to be addressed in the second semester. Refer to mid year assessment data.
<p>Kaitiakitanga (caring for ourselves, others and the environment) will be embedded in teaching and learning programmes, co-curricular opportunities, and the physical school environment.</p> <ul style="list-style-type: none"> • To serve the school and the wider community. • To develop an understanding of environmental sustainability through active, engaging, inquiry based, environmental learning experiences. • To be responsive to the bi-cultural and multi-cultural nature of the school, environment and local community and contribute to the richness that brings to our school. 		
	Students are actively engaged in environmental programmes that make a difference to self / others / school / wider environment.	The Y3 / 4 Garden to Table continued throughout the year. Aspects were adapted when needed to meet the Covid criteria at the time. The GTT programme worked out of a classroom when the hall rebuild started.

		<p>The Y7 / 8s had the opportunity to work with DoC at the King George Reserve. The children were involved in listening to a variety of speakers and contributing to the local area.</p> <p>The Fix It club made penguin huts with the help of resources and skills from members of the mens shed. These were taken out to the DoC areas on the Peninsula.</p>
	Inquiry topics result in social action when appropriate.	Inquiry topics were planned and developed across the school. There were limited opportunities for social action.
<p>Growing Staff / People</p> <ul style="list-style-type: none"> • Teachers lead their own learning. • Teachers' professional learning programmes will continue to be aligned with teacher appraisal. • Teachers engage with our Literacy / Maths / Digital Technologies curriculum leaders to develop / embed programmes. 		
	Unpack the Code of Standards and Professional Responsibility, link these to the JD	The teaching staff unpacked the code, these have been linked to the 2021 JD. The information gleaned from these documents have been on display in the staffroom and referred to throughout the year as appropriate.
	Engage in professional learning based on Digital Technologies Curriculum development	Mandy Dempsey continued to work across the school throughout the year. This involved staff meeting sessions, in class support of both modeling and observation. Refer to the end of year DT report.
	Provide funding to allow for the professional learning development of individual staff members based on needs identified as part of the performance management programme	Staff members were made aware of the ability to access funding for Professional Learning beyond the focus areas of the school. Several aspects were shared with the staff throughout the year. Refer to monthly Principal's reports for professional learning undertaken.

STRATEGIC GOALS - **NAG #4 Property**

Enabling Functions

- Ensure the school's rebuild continues as planned and per the rebuild schedule and in line with the BOTs', Senior Management and Communities fundamental values and beliefs as represented in the original design brief.
- Explore options for landscaping and outdoor play areas as part of the school rebuild.

	Complete Hall extension	The hall extension was started on 15 Nov, the completion date was to be at the end of the year, however, it will be completed for occupancy in 2022.
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	Design and Complete Lachie Friendship Garden	The Lachie Garden was completed and opened in October, it continues to be a feature the children use on a daily basis.
	Demolish four classrooms, rebuild two roll growth classrooms	Demolition and ground work started Nov with a completion date of June / July 2022.
	Review Programmed Property Maintenance - make a decision on maintenance	A seven year painting contract was signed with Programmed Property Services. The majority of the painting is to be completed at the beginning of 2022.
	Relocate materials from the Music Room, Teacher Resource Room and Hall before demolition or extension.	All resources were moved across successfully. We will need to discuss with the MoE where these will finally be housed after demolition / removal of the relocatables on the field.

ACHIEVEMENT TARGETS 2021 REVIEW

Writing

Growing students

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

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

Annual objective:

- 50% of children below the expected level of writing will make accelerated progress, by the end of the 2021 school year be at the expected level
 - Learning Teams will
 - analyse data, respond to learning needs, grouping children to enhance learning opportunities
 - create an overview for the year to focus on accelerating learners, this will include
 - Utilising Structured Literacy resources appropriate to the learning level
 - Rich learning experiences
 - Sharing of Professional Learning
 - Changes in Practice

Review Statement

47% of the children below the expected level made accelerated progress in 2021.

Changes in practice related mostly to our understanding of the 'Code' and implementing structured literacy aspects. Groups were monitored closely with gaps in learning being identified and addressed.

St Martins School Curriculum

Strategic Aim: The local curriculum is reviewed, updated and relevant to National changes and the needs of the current community

Annual Objectives: Provide greater clarity for teachers in developing learning programmes.

- **Review aspects of the St Martins School Curriculum**
 - Tikanga Māori
 - Writing
 - Physical Education

Review Statement

Tikānga Māori

- School resources are utilised in class programmes - most teachers are using the te reo Māori club we have purchased to access resources.
- Marae visits have gone ahead for years 0 - 4. Years 5 - 8 have been cancelled due to covid.

- Whānau group have started to develop a waiata and karakia for our school.
- School narrative is available to teachers through the shared drive.
- Whanau group have discussed how we could manage cultural practices differently within the school.
- Equitable access to Tikanga Māori resources throughout the school
- Staff have shared their mihi at Monday morning meetings.

Team Achievements

We started the year looking at how we would assess progress in te reo and tikanga Māori. We were waiting on a Kahui Ako group to work together in term 3 to guide us but unfortunately this group did not happen. Due to covid interruptions and changes in programmes little further has been done on this. A focus for 2022.

Student Progress

The mihi competition saw a large number of students participating at a level that had not been seen before by Heperi Harris who has judged this for us for some years now. Because of this he has offered a six week, extension te reo Māori, pilot programme to 15 students. This is currently half way through and students are enjoying it.

Students throughout all classes are becoming more comfortable to use te reo Māori and this is a direct reflection of the good work our teachers are doing to make te reo part of their everyday programme. On walking through the school it is evident from hearing and viewing classrooms that teachers are using basic te reo with their students.

Writing

The Literacy focus moved to structured literacy. The curriculum refresh for English is earmarked for 2022 / 2023.

Physical Education

The PE team have had initial discussions around the current PE scope of work. The Canterbury SportsStart programme could be better utilised across the school. Further discussion will take place, being mindful that the curriculum refresh may move to an understand, know, do model.

Develop an understanding and implement the Digital Curriculum

- Engage in Professional Learning
 - Staff Meetings
 - Observation of Practice
- Changes to programmes

Review Statement

- We have integrated school resources into our daily planning and programmes that meet the DT outcomes, evidence is seen in classroom displays.
- Hamish and Helen have observed some teachers implementing DT and modeled different tools in team meetings.
- Feedback from teachers has been very positive around facilitator (Mandy) support.
- Teachers are all more confident in using the DT curriculum and tools.
- Digital Art exhibition produced some outstanding examples of work being completed across the school with a range of digital tools.
- 10 ipads bought for the Year 7-8 team.

Team achievements

Year 7-8

Using a range of apps to support learning across the syndicate

- iMovie and GreenScreen - Filming, editing and adding features to the Year 7/8 production video.
- Stop Motion movies to share the story of Matariki
- Digital Art- using Canva - making posters for a range of events and displays
- Google Sites - Students all made their own Sites. Teachers also made Sites to share learning
- Google Drive/Gmail - All students have their own Drive and use these daily to access learning.
- Code Avengers - One class trialing this new app- includes both plugged and unplugged activities

Encouraging Computational thinking in all areas of the curriculum

- Planning for writing
- Mathematics - problem solving, solving equations step by step
- Group tasks
- Reciprocal Reading tasks

Physical/ Hands on tasks

- Beebots - Used for Maths -Position, Transformation and Orientation
- Plant Challenge -Using digital readers to measure temp, light, humidity and conductivity

Year 5-6

- The team have been trying to make connections to the DT curriculum through their programmes
- Explicit teaching of different apps so they can be used independently during class time eg. Sketches School, Clips, MotionLeap, Canva
- Explicit teaching of computational thinking language and activities
 - Kidbots, beebots, binary, binary bingo
- Computational thinking linked to other curriculum areas,
 - Planning for writing, algorithms in maths, one class trialling the use of Code Avengers
- Teachers taking risks with technology
- Inquiry learning was shared using digital platforms - eg. Google Sites, Clips, iMovie
- Integrated into mathematics time - position and orientation stop motion
- Used to celebrate matariki - digital storytelling
- Unplugged DT activities sent out during lockdown for children to complete

Year 3-4

- Being more mindful in making connections to DT language across the curriculum (eg. debugging when problem solving in Maths, algorithms/sequencing when writing instructions)
- Finding opportunities to use both plugged and unplugged activities, and a variety of apps within subject areas (we are noting these in our planning too)
 - Beebots, Kidbots and Scratch Junior for our Geometry Math unit on directions, position and orientation
 - Implementing our PD from Mandy:
 - Room 9 & 10: Book Creator - used by students to present Inquiry learning, new vocabulary in Te Reo, Reading follow ups.

→ Room 21, 22 & 23: Puppet EDU - used by students to create a digital Mihi, Inquiry learning. Also Sketches School for art activities and Stop Motion to retell Matariki Myths.

→ Room 23: Keynote - used tools within Keynote to retell a Matariki Myth

- All members of the team have been keen to incorporate more of the DT curriculum into their programmes, and learn about the above apps and support their students in using them throughout the year. We have had lots of fun learning alongside the kids!
- **A challenge:** The Electric Garden kit and lessons that come with it were quite advanced for Year 3/4. There were a few obstacles to utilising the kit to its full potential (weather proof container, that the kit only measured ONE small area of garden - we have many vege patches, it couldn't be kept out overnight like it should be, battery and connection is lost frequently). We tried using the kit and lesson with a smaller group of children from our syndicate (lunch time activity) but again, the content was a bit over their heads. Perhaps this might be better suited to Navigators/High Fliers.

Year 0-2

- Most teachers have had observations and feedback implementing the DT curriculum and are all beginning to integrate its use.
- A variety of creative apps were used to complete the Digital Art exhibition. There was some app mashing which included Keynote animation, Stop motion, Sketcher School, and Puppet EDU.
- Beebots have been very well utilized to support learning in Literacy, Numeracy and Inquiry.
- One teacher has trialled Code Avengers and found it reinforced the use of digital language while learning about CT and DDDO with herself and the class. The class looked forward to the Code Avenger sessions. It also provided many unplugged activities.

Professional Learning Undertaken

DT Team Professional Learning

- Bromley DT Road Show
- Mandy Dempsey
- Code Avengers - Introduction zoom session with a facilitator and trialled it in our classes during the second semester.

Staff

- Each teacher has had two sessions with Mandy in their class, modelling both strands of the DT curriculum
- Some staff have had in class observations

Develop an understanding of Structured Literacy to enhance programmes

- Utilise decodable readers in the New Entrant area
- Development of phonics (The Code) across the school
- Engage in Professional Learning
 - Staff Meetings
 - Observation of Practice

Review Statement

Achievements

- Reporting new information to syndicate meetings
- Planning of quality writing units for syndicate
- Lead regular conversations about quality literacy teaching and learning, with particular focus on writing
- Spending budget on Semi decodable Rip Rap books, then introducing these to Yr5/6 syndicate
- Planned structured literacy lessons (based around The Code and the structure modelled by Caroline) for our TAs in Term 1-2.
- Modelled lessons from The Code for Year 7/8 teachers
- Purchased four copies of The Writing Revolution for implementation in 2022
- Implementing the use of the Structured Literacy resources in the classroom.
- Sharing of ideas from Professional Development courses and resources in our Team Meetings.
- Talking Structured Literacy with other school teachers who are on the same journey.
- Making resources for the team to use within the classrooms.
- Changing our spelling programme to best fit The Code.
- Discussion with the Team about our own Scope and Sequence.

Team Achievements

- Consistent moderation of writing within team and across teams
- Have based our spelling programme around The Code
- Shared syndicate planning spreadsheet has been used purposefully
- Updated Spelling Programme, The Code is being used effectively, and no gaps are being missed.
- Implementation of the LLLL books within classrooms.

Student Progress

- Change in attitudes towards writing, taken from attitude survey
- Increase in achievement of Year 6 students in writing, particularly boys
- Improvement in spelling knowledge for lower readers
- Assessment shows that each child working with a TA have made gains
- Increased awareness across the board of syllables, phoneme and grapheme relationships, and spelling patterns
- There is a large group of children in Year 1 who are nearly reaching Year 2 achievement.
- The knowledge the children know of multisyllables and rhyming.

Professional Learning Undertaken

Literacy Team

- Liz Kane Structured Literacy course at Kaiapoi North
- Online webinar on Structure Literacy
- Webinar about iDeal SL assessment approach
- Attendance of hui at Cashmere High with Jo Jessop and Lilian Dowds
- Caroline Morrith's staff workshops
- Jo Jessop and Lilian Dowds MSL Literacy course over 4 weeks
- Researched The Writing Revolution
- Attending the open day at Redcliffs school
- Webinar on Best Start
- Reading Rockets meetings

- Attending a day with Christine Braid at Beckenham School

Staff

- Attended ToD and Staff Meetings with Caroline Morrill
- Observations of Caroline taking individual sessions, small groups
- Feedback observations of teachers
- Team meeting discussions and follow up
- Resources for staff information
- Some staff have attended the meeting at Redcliffs
- Participated in moderation meetings
- Viewed some Murray Gadd talks and used his lessons in the classroom

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$7059.00.

The funding was spent on skipping ropes, a boccia ball set, basketball and korfballs, a rippa rugby set, squash coaching, sports equipment, wooden game set, and a sports tournament at Hagley Park.

The number of students that participated in organised sport was 480 students.