

BANKS AVENUE SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	3289
Principal:	Toni Burnside
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BANKS AVENUE SCHOOL

Annual Report - For the year ended 31 December 2019

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Banks Avenue School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflect the financial position and operations of the school.

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

Kirk McKay

Full Name of Board Chairperson

Toni Bredside

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

28/05/2020

Date:

28/05/2020

Date:

Banks Avenue School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Kirk McKay	Chairperson	Elected	May 2022
Noella Gould	Deputy Chairperson	Elected	May 2022
Glenn Bongartz	Parent Rep	Elected	May 2022
Phillip Black	Parent Rep	Elected	May 2022
Paul O'Donovan	Parent Rep	Elected	May 2022
Michael Stewart	Parent Rep	Elected	May 2022
Helen Stowers	Staff Rep	Elected	May 2019
Adam Hastilow	Staff Rep	Elected	May 2022
Toni Burnside	Principal	ex Officio	

Banks Avenue School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,836,517	2,724,342	2,545,732
Locally Raised Funds	3	151,144	31,500	147,195
Interest Income		17,946	20,000	19,978
Other Revenue		-	-	7,339
		<u>3,005,607</u>	<u>2,775,842</u>	<u>2,720,244</u>
Expenses				
Locally Raised Funds	3	83,792	9,400	59,190
Learning Resources	4	2,317,000	2,249,829	2,066,363
Administration	5	178,126	191,952	178,671
Finance Costs		2,795	-	5,053
Property	6	336,424	337,900	349,124
Depreciation	7	96,932	78,000	112,348
Loss on Disposal of Property, Plant and Equipment		3,272	-	906
		<u>3,018,341</u>	<u>2,867,081</u>	<u>2,771,655</u>
Net (Deficit) / Surplus		(12,734)	(91,239)	(51,411)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(12,734)</u>	<u>(91,239)</u>	<u>(51,411)</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.

Banks Avenue School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	883,285	883,285	925,796
Total comprehensive revenue and expense for the year	(12,734)	(91,239)	(51,411)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	8,900
Equity at 31 December	870,551	792,046	883,285
Retained Earnings	870,551	792,046	883,285
Equity at 31 December	870,551	792,046	883,285

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.



Banks Avenue School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	694,346	628,662	641,901
Accounts Receivable	9	147,570	123,166	123,166
GST Receivable		7,649	9,006	9,006
Prepayments		10,993	7,687	7,687
Inventories	10	4,002	1,855	1,855
		<u>864,560</u>	<u>770,376</u>	<u>783,615</u>
Current Liabilities				
Accounts Payable	12	200,882	142,757	142,757
Revenue Received in Advance	13	3,827	12,755	12,755
Finance Lease Liability - Current Portion	14	23,046	36,036	36,036
		<u>227,755</u>	<u>191,548</u>	<u>191,548</u>
Working Capital Surplus/(Deficit)		636,805	578,828	592,067
Non-current Assets				
Property, Plant and Equipment	11	237,080	233,964	311,964
		<u>237,080</u>	<u>233,964</u>	<u>311,964</u>
Non-current Liabilities				
Finance Lease Liability	14	3,334	20,746	20,746
		<u>3,334</u>	<u>20,746</u>	<u>20,746</u>
Net Assets		<u>870,551</u>	<u>792,046</u>	<u>883,285</u>
Equity		<u>870,551</u>	<u>792,046</u>	<u>883,285</u>

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



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

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		715,803	603,628	637,536
Locally Raised Funds		148,185	31,500	156,609
Goods and Services Tax (net)		1,357	-	6,160
Payments to Employees		(394,642)	(335,800)	(396,414)
Payments to Suppliers		(376,941)	(332,567)	(341,143)
Interest Received		17,200	20,000	20,434
Net cash from Operating Activities		110,962	(13,239)	83,182
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(49,978)	-	(53,162)
Proceeds from Sale of Investments		-	-	567,162
Net cash from Investing Activities		(49,978)	-	514,000
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,900
Finance Lease Payments		(8,539)	-	(29,049)
Net cash from Financing Activities		(8,539)	-	(20,149)
Net increase/(decrease) in cash and cash equivalents		52,445	(13,239)	577,033
Cash and cash equivalents at the beginning of the year	8	641,901	641,901	64,867
Cash and cash equivalents at the end of the year	8	694,346	628,662	641,901

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

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



Banks Avenue School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

Banks Avenue School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 23.

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.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Use of Land and Buildings Expense

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

1.5. 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.



Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

1.8. Inventories

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

1.9. Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value



1.10. 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.

1.11. 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.

1.12. Employment Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

1.13. 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.

1.14. 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).

1.15. Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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



1.16. 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.

1.17. Budget Figures

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

1.18. Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	570,412	595,208	566,927
Teachers' salaries grants	1,948,333	1,948,333	1,737,595
Use of Land and Buildings grants	158,301	158,301	169,646
Resource teachers learning and behaviour grants	15,819	-	2,537
Other MoE Grants	115,161	22,500	69,027
Other government grants	28,491	-	-
	2,836,517	2,724,342	2,545,732

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	19,181	18,000	22,741
Fundraising	21,268	-	-
Bequests & Grants	22,243	-	22,348
Other revenue	20,609	4,400	39,468
Transport Revenue	-	-	9,528
Trading	10,195	9,100	-
Activities	57,648	-	53,110
	151,144	31,500	147,195
Expenses			
Activities	60,130	1,400	47,813
Trading	7,372	8,000	10,527
Fundraising (costs of raising funds)	16,136	-	-
Other Expenses	154	-	850
	83,792	9,400	59,190
<i>Surplus for the year Locally raised funds</i>	67,352	22,100	88,005

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	43,319	50,191	39,411
Information and communication technology	28,117	46,050	23,008
Library resources	1,217	1,255	990
Employee benefits - salaries	2,228,821	2,135,333	1,990,845
Staff development	15,526	17,000	12,109
	2,317,000	2,249,829	2,066,363



5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,215	4,092	4,092
Board of Trustees Fees	5,733	6,000	5,535
Board of Trustees Expenses	6,032	2,920	670
Communication	4,605	5,800	5,908
Consumables	18,304	16,400	13,881
Operating Lease	(647)	10,050	-
Legal Fees	-	300	-
Other	22,180	25,720	28,583
Employee Benefits - Salaries	106,175	108,000	109,314
Insurance	8,769	9,450	7,638
Service Providers, Contractors and Consultancy	2,760	3,220	3,050
	<u>178,126</u>	<u>191,952</u>	<u>178,671</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,649	11,000	13,019
Consultancy and Contract Services	37,395	37,400	36,697
Grounds	9,368	10,000	13,661
Heat, Light and Water	40,093	42,500	37,497
Rates	8,697	5,400	6,209
Repairs and Maintenance	15,000	16,419	26,299
Use of Land and Buildings	158,301	158,301	169,646
Security	2,612	2,000	2,026
Employee Benefits - Salaries	52,309	54,880	44,070
	<u>336,424</u>	<u>337,900</u>	<u>349,124</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	19,476	15,000	19,475
Furniture and Equipment	19,652	15,000	30,055
Information and Communication Technology	18,306	15,000	20,571
Motor Vehicles	318	-	318
Leased Assets	35,318	30,000	37,515
Library Resources	3,862	3,000	4,414
	<u>96,932</u>	<u>78,000</u>	<u>112,348</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	400	-	400
Bank Current Account	(6,104)	628,662	23,411
Bank Call Account	700,050	-	618,090
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>694,346</u>	<u>628,662</u>	<u>641,901</u>

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



9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	10,496	16,465	16,465
Interest Receivable	1,083	337	337
Teacher Salaries Grant Receivable	135,991	106,364	106,364
	<u>147,570</u>	<u>123,166</u>	<u>123,166</u>
Receivables from Exchange Transactions	11,579	16,802	16,802
Receivables from Non-Exchange Transactions	135,991	106,364	106,364
	<u>147,570</u>	<u>123,166</u>	<u>123,166</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	4,002	1,855	1,855
	<u>4,002</u>	<u>1,855</u>	<u>1,855</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019	\$	\$	\$	\$	\$	\$
Building Improvements	106,809	-	-	-	(19,476)	87,333
Furniture and Equipment	67,678	9,010	(6,412)	-	(19,652)	50,624
Information and Communication	47,174	12,333	-	-	(18,306)	41,201
Motor Vehicles	1,220	-	-	-	(318)	902
Leased Assets	58,187	7,117	-	-	(35,318)	29,986
Library Resources	30,896	-	-	-	(3,862)	27,034
Balance at 31 December 2019	<u>311,964</u>	<u>28,460</u>	<u>(6,412)</u>	<u>-</u>	<u>(96,932)</u>	<u>237,080</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019	\$	\$	\$
Building Improvements	290,504	(203,171)	87,333
Furniture and Equipment	522,186	(471,562)	50,624
Information and Communication	340,564	(299,363)	41,201
Motor Vehicles	1,591	(689)	902
Leased Assets	82,396	(52,410)	29,986
Library Resources	98,395	(71,361)	27,034
Balance at 31 December 2019	<u>1,335,636</u>	<u>(1,098,556)</u>	<u>237,080</u>

The net carrying value of equipment held under a finance lease is \$29,986 (2018: \$58,187)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	126,284	-	-	-	(19,475)	106,809
Furniture and Equipment	77,714	20,019	-	-	(30,055)	67,678
Information and Communication	51,993	15,752	-	-	(20,571)	47,174
Motor Vehicles	1,538	-	-	-	(318)	1,220
Leased Assets	68,864	56,358	(29,520)	-	(37,515)	58,187
Library Resources	32,188	4,028	(906)	-	(4,414)	30,896
Balance at 31 December 2018	358,581	96,157	(30,426)	-	(112,348)	311,964

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	290,504	(183,695)	106,809
Furniture and Equipment	520,132	(452,454)	67,678
Information and Communication	328,231	(281,057)	47,174
Motor Vehicles	1,591	(371)	1,220
Leased Assets	107,054	(48,867)	58,187
Library Resources	98,395	(67,499)	30,896
Balance at 31 December 2018	1,345,907	(1,033,943)	311,964

12. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	7,766	9,972	9,972
Accruals	4,847	4,393	4,393
Banking staffing overuse	37,142	14,080	14,080
Employee Entitlements - salaries	143,764	107,486	107,486
Employee Entitlements - leave accrual	7,363	6,826	6,826
	200,882	142,757	142,757
Payables for Exchange Transactions	200,882	142,757	142,757
	200,882	142,757	142,757

The carrying value of payables approximates their fair value.

13. Revenue Received In Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Other	3,827	12,755	12,755
	3,827	12,755	12,755

14. Finance Lease Liability

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

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
No Later than One Year	24,028	38,556	38,556
Later than One Year and no Later than Five Years	3,586	21,274	21,274
	27,614	59,830	59,830

15. 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.

16. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,733	5,535
Full-time equivalent members	0.20	-
<i>Leadership Team</i>		
Remuneration	337,775	318,872
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	343,508	324,407
Total full-time equivalent personnel	3.20	3.00

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	0 - 10
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	2019 FTE Number	2018 FTE Number
100 - 110	-	-
110 - 120	-	-
120 - 130	-	-
	-	-

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



17. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$ -	\$ -
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

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 will result in the School's buildings either being repaired or rebuilt. At the present time, the School is working with the Ministry of Education to create a cyclical maintenance plan for future maintenance. 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 no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

19. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

20. Managing Capital

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



21. Financial Instruments

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

Financial assets measured at amortised cost

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	694,346	628,662	641,901
Receivables	147,570	123,166	123,166
Total Financial assets measured at amortised cost	<u>841,916</u>	<u>751,828</u>	<u>765,067</u>

Financial liabilities measured at amortised cost

Payables	200,882	142,757	142,757
Finance Leases	26,380	56,782	56,782
Total Financial liabilities measured at amortised Cost	<u>227,262</u>	<u>199,539</u>	<u>199,539</u>

22. Events After Balance Date

Impact from COVID-19

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

23. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

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



Banks Avenue School

Living and Learning with HEART



2019

Community Annual Report

Written March 2020 : Reflecting on 2019 school year

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Vision Statement

Living and Learning with HEART

With community support, Banks Avenue School endeavours to provide a happy, secure working environment. Every attempt is made to provide balanced programmes, accept children as individuals and, as far as possible, cater for their needs. We aim to develop healthy attitudes and work habits while giving our pupils a sense of pride and success.

Values

H.E.A.R.T

Hauora: *Be well to do well*
Excellence: *Better than before*
Aroha: *Kind words, thoughts and actions*
Respect: *Give respect to get respect*
Togetherness: *Together is better*

OUR SCHOOL'S PURPOSE

At Banks Avenue School we show H.E.A.R.T by being a caring, learning community where positive behaviours and respectful relationships are valued. We nurture lifelong learning in order for all of us to thrive.

Our School 2019

Roll

We began 2019 with 339 students and finished with 398 students. The roll has been stable at around the 400 mark for the last six years. During 2019 we started one roll growth class and put some term 4 enrolments off to term 1 2020; we also continued to enrol students across all age groups. About 45% of our students are out of zone placements which reflects we are *a school of choice*. We have endeavoured to reduce out of zone enrolments as at this stage our new school is being built for 375 pupils. We begin 2020 with 356 students.

Ethnicity

Approximately 20% of our pupils are Maori; we have children from many different ethnicities, e.g. Afghani, Pacific Islander and Asian.

BOT

Our board members have a diverse range of skills, strengths and experience. Our BOT remain focused and passionate about lifting the achievement of all students. They understand the difference between management and governance. In 2016 we identified our strategic vision for the following 4-5 years. In 2017 we reviewed and revised our vision statement so it aligned to our newly embedded values and our strategic direction. Our strategic goals are:

1. Active learners at the HEART
2. Living HEART
3. The HEART of the community.

Our vision statement is:

Living and Learning with HEART.

In 2020 we will be ready to once again review our strategic direction and set new strategic goals. These new focuses will take us into the next phase of Banks Avenue School, on our new site.

ERO commented on the strength of the BOT in their December 2019 report.

'Effective school leadership provides an unrelenting focus on improving outcomes for children. A respectful, productive relationship is evident between the board, principal and senior leaders.

PTA

The PTA run primarily as a local fundraising organisation although they also manage *lunch online*, supervise the second hand uniform shop, manage lost property and organise and run school discos. At times the PTA has also organised parent social nights.

This small number of parents work tirelessly for the benefit of the students.

Fundraising Committee

Besides the PTA who raise funds at a local level we also have a small group of parents who apply for larger amounts of money through charitable trusts. In 2019 they raised \$24000; this money was spent on a variety of things e.g.a dodgeball pit, a table tennis table, and new basketball hoops..

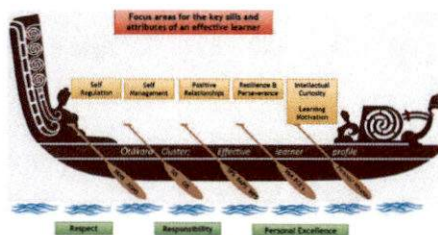
Otakaro Kahui Ako

BAS belongs to the Otakaro Kahui Ako (community of learning). This CoL is made up of two high schools, three primary schools, two intermediates and a number of preschools. In 2017 we transitioned from a cluster to a kahui Ako, our lead principal was appointed and our achievement challenges were identified. In 2019 we reviewed our goals and appointed two new principals in a lead role. In 2019 we appointed in school and across school lead teachers and we developed and implemented action plans aligned to five key areas:

1. Writing
2. Maths
3. Well being
4. Cultural responsiveness
5. Curriculum development including inquiry and e-learning

We have developed an Otakaro Learner Profile. Five clear learner attributes have been identified as important:

1. Self-management
2. Self-regulation
3. Resilience and perseverance
4. Positive relationships
5. Intellectual curiosity and learning motivation



In 2017 all schools in the kahui ako focused on the attribute of *self-regulation*. In 2018 schools in our kahui ako were involved in maths professional development: DMIC *developing mathematical inquiry communities* so we did not focus explicitly on any of the learner attributes however in 2019 the schools across the kahui ako will be focusing on *intellectual curiosity and learning motivation*

The kahui ako continued to function well in 2019 with *across the school teachers* supporting schools. Within the cluster we did not have any suitably qualified teachers to work on writing across schools so in 2019 we released one of our deputy principals. Tricia Carroll, to do this. She has a wealth of experience

and knowledge to share.

In 2019 we had three *in school positions* to appoint so we focused on well being, maths and cultural responsiveness. Appointing David to the well being lead role allowed us to have him provide support in the office regularly. This in turn led to his appointment in 2020 as our learning support coordinator.

In 2018 we created a Maori at Banks Ave website which continued to have resources for teachers added to it. In 2019 highlights of the year were beginning with a whole school mihi whakatau to welcome new staff and students. In 2019 we also made a digital interpretation of our school cultural narrative; this is available on our website for our parents to access. At the end of the year we had a community hangi. We hope these cultural practises become embedded in who we are as a school.

Once again we had great math student achievement data across the school; we attribute gains to DMIC. In 2019 87% of our students were at or above their curriculum level for math. This is a slight improvement on 2018's math data where 85% were at or above.

Support Networks

Within our school (and across our cluster) there are growing numbers of children with learning, behavioural and social needs. A wide range of agencies and supports are used to help support these needs.

We have continued with or implemented a number of our own initiatives to support needs:

Initiatives already in place

School Social worker: funded one day a week by the BOT for terms 1 and 2. This support was stopped in July as Mana Ake was beginning to offer similar support but at no cost to the school.

BAMP: Our parent mentoring group involves a small number of parents working once a week with a child. This has proven to be a very successful programme.

Pastoral Care: Pastoral care meetings are organised once a term to discuss needs and ensure students are getting the most effective support. We endeavour to have all of our support agencies attend these meetings. Sadly these will be stopped in 2020 due to potential privacy issues.

Support Agencies: We work with a number of agencies: STAND social workers, CDHB personnel, truancy agencies, MOE agencies, e.g. RTLb, RTlit, GSE. Meetings with different agencies are hugely time consuming and too frequently of little practical use.

Support staff: BAS have a small team of dedicated support staff who manage different intervention programmes and work in class and in a withdrawal capacity with individuals and groups. A large amount of *IRF money* was applied for in 2019 to help fund support staff to work with our high level needs.

Truancy: Attendance continues to be an issue for a small number of children.

ESOL: We have a growing number of children with ESOL needs. In 2019 we employed a new ESOL teacher who works twenty hours a week to support needs.

Reading Recovery: In 2019 we employed a reading recovery teacher for three days a week (.6 FTTE). She worked with six children at a time. In 2020 this will increase to .8 and allow eight children to be supported daily.

Play Therapist: In 2019 we continued to work in partnership with City Church who sourced and funded two play therapists. On average they worked with twelve children a term. Each child gets ten sessions at a cost of \$60 a session. This is a huge amount of financial support from this organisation!

Mana Ake: This is a resource that involves the Ministry of Education and the Ministry of Health working in partnership to provide mental health and well being support to our tier two students. Group and individual programmes and supports were offered.

Self-Review and Evaluation

Excellence, *better than before*, is one of our school values. We carry out a myriad of reviews and consultations in an endeavour to improve our practice and ultimately lift student achievement.

Parent Consultation

Mihi Whakataua Reflection

- We were very pleased with our first Mihi whakataua but reflected on it to see how we could build on it.

Whanau hui

- Our whānua hui was attended by five families and Joseph (SBHS), Kirk (BOT), Emma and Tricia, Tāmara Rochford-Kerr the Kaitakawaenga Mana Whenua (Mana Whenua Education Facilitator) from Ngāi Tahu. She shared the cultural narrative for our new school and the community were advised of the gift of a new name 'Pareawa'.

Year 6 Exit Survey

44 out of 50 students responded to this survey.

Staff and Student Wellbeing Survey - AWE

In 2019 we followed up on an individual basis with 21 children who had presented the previous year as being sad or being bullied.

In 2020 a new well being survey which is a cross between AWE and NZCER will be used.

Health Review

Each two years we review our Health Curriculum. [2019 Health consultation](#)

Policy Review

Policies are reviewed according to the *school docs* yearly schedule. Parents are notified via the newsletter of policy reviews and are given the chance to give feedback.

We also carry out emerging reviews as the need arises e.g. health and safety issues related to iron fences.

All policy reviews are documented and shared with the BOT.

Emerging Reviews

Sometimes a situation prompts an emerging review; this was the case after the 2020 t;error attack [Crisis Management](#)

BOT Review

The BOT uses a self-reflection tool where BOT members are surveyed to seek their feedback, e.g. *did the BOT genuinely add value to the school with this meeting?*

Strategic Review

In 2019 we had five clear strategic goals. Each strategic goal had a team leader attached to it and every staff member was on at least one strategic team. Each team was responsible for creating a vision and an action plan for their strategic area. Teams met at least twice a term and ran PD sessions with staff. Mid-year the team reflected and reported on progress. These reports were then collated into one overall report and this was shared with the BOT. The same reflection and reporting process was set up and followed for the end of the year. Next steps were identified which in turn fed into our 2019 action plan.

Our five strategic areas for 2019 were:

Well being
PB4L
Cultural Responsiveness
Curriculum
Elearning

Strategic Goals 2016-2020	Active learners at the HEART		Living HEART		Connecting HEART of the Community
2019 Annual Goals	Curriculum development and maths	E-Learning	Cultural Responsiveness	PB4L	Well-being
Strategic Teams led by	Leadership team and Rhonda Aitken	Emma Derrick	Helen Stowers	Belinda Walsh	David Erece

2019 End of Year Strategic Review

Professional Development

In 2019 we continued to align all professional development to our strategic direction: all PD was linked to a strategic goal or an emerging need. We were in our fourth year of PB4L and we began our second year of DMIC training *developing mathematical inquiring communities*.

Each strategic team took responsibility for organising and running staff meetings aligned to their strategic goal. We began a visual representation of our learning through creating PD bricks - see sample below. These are on display in the Boardroom. We also have all PD bricks on our *Teaching at Banks Ave* website.

Positive Education Conference

8-9 April 2019

Positive Education is the bringing together of the science of wellbeing with best-practice teaching to enable whole school communities to thrive.

Visit for more details and links or come and see Belinda, David or Tracey

Positiveeducation.nz

"Burnout affects those most deeply invested in their careers, for whom work is an important source of meaning..."

Educator Wellbeing:

Dr Lucy Hone & Dr Denise Quinlan: NZ Institute of Wellbeing and Resilience.

Focus on Teacher Burnout.

Warning signs are being exhausted all of the time, cynical and feeling ineffective.

School Staff Wellbeing: What **supports** teacher wellbeing in our school? Opportunities for conversations and offloads.

Recommended Book: The Primary Behaviour Cookbook - Sue Roffey

Mental Health First Aid Certificate - CoLiberate

Value mental health as much as physical health by completing a **Mental Health First Aid Certificate**.

Start everyday with a 'check-in'. Honour rather than trying to answer problems and emotions. Help people to recognise and respond to stress. Their are healthy stress responses that are healthy.

CLUB OF TEACHERS REFLECTING AND INQUIRING INTO PRACTICE

TRIPs (Teachers Reflecting and Inquiring into Practice) formed a strong basis of teachers own growth as teachers. As we were looking at building *intellectual curiosity* all TRIP's had this as a focus.

TRIP 2019

DMIC *Developing mathematical Inquiring Communities*

DMIC maths is a cluster wide focus and it plays a key role in meeting our Kahui maths goals. 2019 was

our second year doing DMIC PD: other schools in our COL are into year 3 or year 4 of DMIC professional development. It is a commitment of two professional development afternoons a term as well as two in class mentoring and support sessions a term. Our 2019 end of year maths data once again showed significant improvement which we attributed to a change in practise from introducing DMIC. 87% of our students are achieving at or above where we would expect them to be for maths.

Coaching is an area the school continues to develop. In 2017 the principal sourced professional development on coaching. In 2018 the deputy principal also sourced professional development on coaching. In 2018 a small coaching and mentoring group was set up. The principal decided that she would like to do more work around this topic so she was granted a sabbatical for 2019 to look further into coaching and mentoring. Out of this sabbatical came a *coaching leadership programme* that will be introduced in 2020.

[Coaching and Mentoring Guidelines](#)

Staff Performance and Appraisal

[Staff Appraisal Guidelines](#)

The majority of our staff have e-appraisal portfolios. Digital Portfolios are a great tool for sharing a teacher's learning journey. They allow reflections to be made regularly and evidence uploaded which their appraiser then has access to at any stage. Those teachers who do not have a digital portfolio keep a google doc.

A key component of our appraisal process are teacher individual inquiries - TRIPs (*teachers reflecting and inquiring into practice*). In 2019 all teacher inquiries needed to be focused on building intellectual curiosity in children. [TRIP 2019](#)

TRIPs were completed over term 3 and then shared with colleagues in term 4. We also did a formal observation in term 2 focused on reading.

Term 2 Purpose of Observations 2019

This year we are gathering evidence about

- Supporting teachers and leaders capability to **analyse, interpret and respond to a wide range of data**. *The use of evidence to inform, practice.*
- How we are building capacity to:
 - work with parents, family/whānau as partners in the learning process.
 - **observe and provide feedback.**
 - provide inclusive learning environments for all students, especially those with additional learning needs and
 - work with and support **accelerated achievement.**

ERO Report

In December [2019 ERO Report](#) visited for three days.

The achievement of Pacific students has shown considerable improvement over time. Most students are now achieving at or above curriculum expectations in reading, and the majority are achieving at or above curriculum expectations in mathematics.

Across the school there is a strong and effective commitment to a holistic approach to students' wellbeing and learning.

Effective school leadership provides an unrelenting focus on improving outcomes for children. A respectful, productive relationship is evident between the board, principal and senior leaders. The

senior leadership team models and promotes a collaborative approach to practice and a culture of reflection.

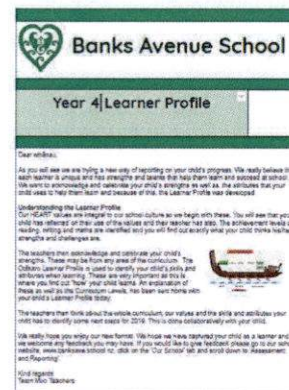
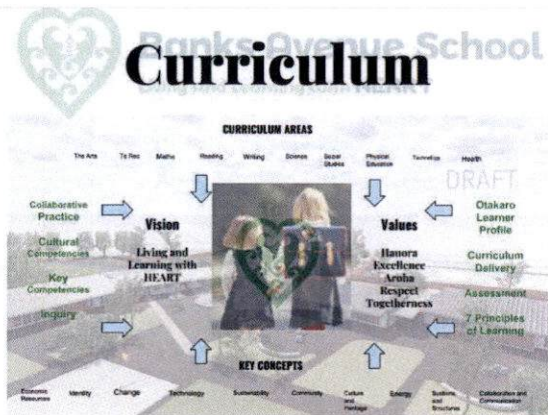
Curriculum BAS Curriculum 2019

A key next step identified by ERO in 2016 (and by us) was to work on our School Curriculum Document. In 2019 the leadership team continued this review unpacking learning assets (key competencies) and formally launching the curriculum with staff. Staff planned and assessed one inquiry unit.

We were thrilled to see ERO recognise the efforts and progress we have made with our curriculum.

ERO Report 2019

The school's curriculum reflects the breadth and depth of the New Zealand Curriculum and is strongly underpinned by its vision and values, which are embedded in planning and programmes. Students are engaged, confident and comfortable in their learning environment.



BYOD continued to be embedded in Team Miro with more than 70% of children having their own device. The senior school report, focussing on student's strengths was a powerful record of children's progress and achievement.

In 2019 we undertook three whole school curriculum reviews; the arts, science and technology.

2019 - Summary of Highlights

- We began the year with a Mihi Whakataua. This was the first time we have done this. Staff were supportive. This reflects the shift in the school on being more culturally responsive which has been a strategic goal for the last four years.
- 5 new staff. We are developing systems to support and induct them.
- Distributed Leadership Model
 - The leaders of learning made a good start this year with running a PD session on inquiry at TOD.
 - Staff meeting on inquiry-the way the leadership team worked collaboratively on it..
- David supported the behaviours in the school and took on the Mana Aka role.
- Toni visiting the muslim families-feeling privileged and blessed to have that opportunity.
- Jane Goodall and children being on the Sunday Programme.
- Arts Festival in Term 3.
- Camp for the Senior School.
- We won Our School Rules again!
- The Grant Team and the money they have raised for us.
- Having Maaka back and the cultural festival being in a different place, Employing Feleti.
- Kahui Ako gave us 3 to make one whole Learning Co-ordinator for 2020 onward.

- We have had a lot more referrals accepted and funding through the RTLB.
- The four staff we employed at the end of 2018 have been a great asset to our school.
- Four of our teachers really enjoyed the Te Ahu O te reo ki nga Tahu course.
- Storytelling PD has had a positive impact in the junior school and in some classes in the senior school.
- Red zone group presenting to CCC
- Employment of Chantel our ESOL coordinator.
- The great turn out for our annual Father's day (and reading) event and our 'uncles' from Dudley who came too.
- school hangit
- ERO visit
- New school plans continue to evolve and we are happy with them
 - Work with Tamara on our cultural narrative was valuable
 - We now have a digital depiction of our cultural narrative on our website.
- Support from across kahui ako at a number of levels
- Reduction in behaviour data across the school
- Steady progress with achievement across the school



BOT

Our BOT continues to grow in strength and capability. In 2019 we had a BOT election and elected two new members. The BOT offers a diverse range of skills and strengths.

Three BOT sub-committees have evolved:

- Finance - two BOT members, principal and office administrator
- Health and Safety - two BOT members, learning assistant, caretaker and principal
- New School - two BOT members, the principal and MOE personnel

Each of these subcommittees meet regularly and report back to the BOT.

Challenges in 2019

March Crisis

The events in Christchurch on March 15 sent shockwaves through our community. On the day of the terror attack we reacted, however we did a full review afterward of our processes to identify what we could potentially have done better.

We had a number of families who were directly impacted by the event who we supported.

Staffing

We had key staff in the school away during the year, e.g. the principal was on sabbatical and the key office administrator was away for three terms. Although we backfilled these positions it did add pressure for staff and to systems.

Needs

Behavior data improved across the year however we are alarmed with the number of junior children enrolling with large learning or physical needs and the lack of timely and effective transition support for these children.

School Environment and School Site

Our school continues to suffer from infrastructure problems; particularly with sewage and heating. We deal with these issues as they arise.

Staff, students and whanau continue to be frustrated working and learning in a broken and deteriorating school.

Looking Ahead 2020

Professional Development

- Year three of DMIC PD
- Fifth year of PB4L tier one and second year of PB4L tier two
- Te reo PD through new MOE for two staff
- Kahui ako teacher only day in July
- Leadership PD on PAT testing and scale scores
- Leadership PD on coaching
- Restorative practices PD Jan 2020
- Storytelling PD in April

Curriculum

- Create a planning template that aligns to our curriculum

Inquiry

- To consolidate learning from this year, around the phases of inquiry, thinking and questioning skills.
- To develop a school wide visual for the HEART of Learning Inquiry Process.

Maths

- Complete across school planning units. These can then be used to identify the DMIC assessment tasks that can be implemented to gather school wide assessment data in specific areas.
- Embed schoolwide maths assessment - think about the best methods for the transference of information from one teacher to the next.
- Discuss and plan for sustainability of the DMIC pedagogy. Look towards trialling 'Learning Story' theory to develop in school sustainability within collaborative pairs. Planning for this in Term 1 with implementation in Terms 2 & 3.
- Processes set up for DMIC to be sustainable e.g. study lessons introduced

ELearning

- Consider eportfolios- Scott has been trialling these.
- Introduce BYOD to year 4 students in Kahikatea

Writing

- Undertake some professional learning for teachers and learning assistants around the use of Storytelling across the school.

Staffing

- Two NE positions to fill term 1 (one maternity leave)
- Potentially office admin role to fill.

New School

- Detailed design stage with regular meetings with MOE and architects
- BAS will take over SBHS gym and Spartan room to manage - this is still being worked through
- Uniform review
- Decision on school name after parent consultation
- Three teams working on:
 - playground
 - disposing of resources

- cycle track

Student Achievement

Teams continued to analyse data and identify it from target groups. Each team wrote SMART goals for the target students and in turn identified and implemented suitable interventions. These students were closely tracked by teams and formally monitored and reported on twice a year.

The BOT also received:

- An analysis of reading and math PAT data for years 4-6
- STAR data was analysed and shared
- EastTle reading data analysed and shared
- At the end of 2019 the BOT received a Reading Recovery report showing how many children had been through the programme during the year
- Attendance was tracked and reported on twice a year
- An analysis of whole school progress and achievement at the end of the year.
- Behaviour is always a priority ; the BOT received a behaviour report at every meeting. This report identified trends and showed what interventions and supports were in place

2019 Assessment Data

2019

PAT and STAR	STAR	EastTle	Targets	NAG 2	Analysis of variance	Otakaro
TERM 1 2019 Data Analysis Term 1 & Term 4 PAT	Note star data in this report TERM 1 2019 Data Analysis	Nov eAsttle Reading	2019 Targets Mid Year Review Targets	Mid year data 2019 EOY data	AoV 2019	BAS Comparative Data 2016 /2018
Shared at BoT level	Shared at BoT level Moderation of writing across schools	Shared at BoT level, through teams with teachers	Shared at BoT level and with MOE through Charter	Shared at BoT level, through teams with teachers	Shared at BoT level, and with teachers	Shared at BoT level

RAW Data

The data below has been analysed in the *End of Year data Section* section above.

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	7	3.3%	36	17.1%	137	65.2%	30	14.3%	210
	Female	1	0.5%	24	12.9%	130	69.9%	31	16.7%	186
	Total	8	2.0%	60	15.2%	267	67.4%	61	15.4%	396
Maori	Male	2	4.0%	12	24.0%	33	66.0%	3	6.0%	50
	Female	0		7	16.3%	30	69.8%	6	14.0%	43
	Total	2	2.2%	19	20.4%	63	67.7%	9	9.7%	93
Pasifika	Male	2	22.2%	2	22.2%	3	33.3%	2	22.2%	9
	Female	0		2	18.2%	9	81.8%	0		11
	Total	2	10.0%	4	20.0%	12	60.0%	2	10.0%	20

Reading End General

Percentage of Pupils - for 2019 Printed: 04 Feb 2020

	Pre	1B	1W	1T	2B	2W	2T	3B	3W	3T	4B	4W	4T	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0		86% (25)	14% (4)											0%	0%	86% (23)	14% (5)	7% (2)
Y1	4% (2)	37% (21)	58% (33)	2% (1)										0%	4%	95% (54)	2% (1)	14% (5)
Y2		6% (4)	45% (29)	44% (28)	3% (2)	2% (1)								0%	6%	89% (57)	5% (3)	16% (6)
Y3			11% (7)	16% (10)	35% (21)	38% (23)								0%	27%	73% (45)	0%	18% (6)
Y4			4% (3)	1% (1)	10% (7)	36% (25)	26% (18)	19% (13)	4% (3)					4%	11%	61% (43)	23% (16)	18% (7)
Y5			2% (1)		3% (2)	5% (3)	21% (13)	19% (12)	24% (15)	17% (10)	10% (6)			5%	25%	43% (27)	27% (17)	16% (6)
Y6			2% (1)			2% (1)	8% (5)	18% (11)	20% (12)	10% (6)	18% (11)	12% (7)	16% (10)	4%	26%	30% (19)	40% (25)	13% (5)
Total pupils	1% (2)	13% (50)	20% (78)	10% (40)	8% (32)	14% (54)	9% (35)	9% (34)	7% (28)	4% (16)	4% (15)	2% (8)	1% (4)	10% (40)	15% (60)	67% (267)	15% (60)	396

Maths

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	7	3.3%	23	11.0%	149	71.0%	31	14.8%	210
	Female	1	0.5%	22	11.8%	153	82.3%	10	5.4%	186
	Total	8	2.0%	45	11.4%	302	76.3%	41	10.4%	396
Maori	Male	2	4.0%	5	10.0%	40	80.0%	3	6.0%	50
	Female	0		6	14.0%	35	81.4%	2	4.7%	43
	Total	2	2.2%	11	11.8%	75	80.6%	5	5.4%	93
Pasifika	Male	0		3	33.3%	4	44.4%	2	22.2%	9
	Female	0		3	27.3%	8	72.7%	0		11
	Total	0		6	30.0%	12	60.0%	2	10.0%	20

	Pre	1B	1W	1T	2B	2W	2T	3B	3W	3T	4B	4W	4T	Total Well Below	Total Below	Total At	Total Above	Total Pupils	
Y0		75% (22)	24%											0%	0%	76%	24%	7%	
Y1	4% (2)	25% (18)	68% (30)	2%										0%	4%	95%	2%	14%	
Y2		3% (2)	69% (44)	25% (16)	3%									0%	3%	94%	3%	16%	
Y3		2% (1)	14% (9)	17% (11)	56% (36)	10% (6)	2%							2%	14%	83%	2%	16%	
Y4			1% (1)	1% (1)	10% (7)	51% (36)	29% (20)	6% (4)	1%						1%	11%	80%	7%	18%
Y5			2% (1)		5% (3)	6% (4)	11% (7)	24% (17)	33% (23)	16% (11)	3%			6%	17%	57%	19%	16%	
Y6				2% (1)	2% (1)		10% (7)	16% (11)	20% (14)	24% (17)	4% (3)	16% (11)	6% (4)	4%	26%	44%	26%	13%	
Total pupils	1 % (2)	10 % (49)	26 % (103)	8 % (30)	12 % (48)	12 % (46)	8 % (32)	7 % (27)	8 % (32)	6 % (22)	1 % (4)	2 % (8)	1 % (3)	2%	11%	76%	10%	(366)	

Writing

All students Years 1 - 6		Well Below		Below		At		Above	
		No	%	No	%	No	%	No	%
All	Male	11	5.2%	51	24.3%	135	64.3%	13	6.2%
	Female	3	1.6%	24	12.9%	146	78.5%	13	7.0%
	Total	14	3.5%	75	18.9%	281	71.0%	26	6.6%
Maori	Male	2	4.0%	16	32.0%	31	62.0%	1	2.0%
	Female	0		8	18.6%	33	76.7%	2	4.7%
	Total	2	2.2%	24	25.8%	64	68.8%	3	3.2%
Pasifika	Male	2	22.2%	2	22.2%	4	44.4%	1	11.1%
	Female	0		3	27.3%	7	63.6%	1	9.1%
	Total	2	10.0%	5	25.0%	11	55.0%	2	10.0%

Writing End General

	Pre	1B	1W	1T	2B	2W	2T	3B	3W	3T	4B	4W	4T	Total Well Below
Y0		100% (29)												0%
Y1	4% (2)	26% (15)	68% (39)	2% (1)										0%
Y2		5% (3)	67% (43)	27% (17)	2% (1)									0%
Y3			10% (6)	35% (22)	46% (29)	10% (6)								0%
Y4			6% (4)	1% (1)	7% (5)	43% (30)	29% (20)	10% (7)	4% (3)					6% (4)
Y5			2% (1)	2% (1)	6% (4)	10% (6)	25% (17)	27% (18)	21% (13)	8% (5)				10% (6)
Y6			2% (1)		2% (1)	4% (2)	12% (6)	16% (8)	20% (10)	26% (13)	12% (6)	4% (2)	2% (1)	8% (4)
Total pupils	1 % (2)	12 % (47)	24 % (94)	11 % (42)	10 % (40)	11 % (44)	11 % (42)	8 % (32)	7 % (26)	5 % (18)	2 % (6)	1 % (2)	0 % (1)	4% (14)

2019 Analysis of Variance

End Year Progress Report of Target Groups

December 2019

What is a Student Achievement Target?

A student achievement target is a goal set for a particular group of children in each year. It could be a reading, writing or numeracy goal. The Ministry of Education requires all schools to send at least one student achievement target to them by the 1st March each year.

Overview Of Our Target Reporting

- 2018 end of year school-wide assessment data is analysed at Senior Management level and at team level for reading, writing and mathematics. All teachers are involved in this process.
- Leaders of Learning, along with their teams, look closely at their team's achievement data and select 2 targets for 2019. Target groups can be for remedial (students who are working below the expected level) or for extension.
- Teams led by their Leaders of Learning plan interventions to assist students in reaching the set target by the end of the year.
- Interim Reports take place mid-year. During the term Leaders of Learning meet with their teachers and reflect on how their target students are going? What does the assessment say? Are our students on track to meet the targets by the end of the year? What is working? Going well? What needs to change? Is more intervention needed? Regular discussions also occur on the progress of the target groups at leadership meetings.
- At the end of the year assessment data for each target group is analysed and teams reflect on whether or not the interventions have worked. Have the children achieved the targets? What's made a difference? Where to next? Analysis of Variance is completed for all targets by the Leaders of Learning with support from Senior Management.
- 2019 end of year school-wide student achievement data is analysed and target groups selected for 2020.

Summary Of End Year Progress Reports

Team Totara (Y0-2)

S.M.A.R.T Goal - Writing

By the end of 2019, **ten** students will be able to record between 30-50 words within a ten minute time frame. (Scoring will be according to the Reading Recovery Writing Vocabulary scores and stanines). This will put the children within a stanine bracket of 6-9 for their age group.

How did they do?

No. of Chn	Left	Target Met	Did Not Meet Target
10	0	10	0

Interventions that made a difference

- The children working with a Learning Assistant once a week to focus on these early words. Positive and rewarding to have this one-on-one time and for the children to receive immediate positive feedback.
- Learning Assistants trained in early words.
- Sending the early words home each night with their reading book.
- Graphed results shared with the children so they could see they were improving.

Next Steps

- All our targets achieved success earlier in the year and this growth continued throughout the year.
-

Team Kahikatea (Years 2-3)

S.M.A.R.T Goal (Target) - Writing

Nine Year 2 students who are currently achieving *at* (1B) the expected curriculum level for writing will be achieving *at* the expected curriculum level for writing (1T) by the end of 2019.

S.M.A.R.T Goal (Target) - Maths

Five Year 3 students who are currently achieving *at* (1T) the expected curriculum level for mathematics will make accelerated progress and be achieving *above* the expected curriculum level (2T) by the end of 2019.

How did they do?

Target	No. of Chn	Left	Target Met	Did Not Meet Target
Writing	9	1	0	8
Maths	5		0	5
Total	14	1	0	13

Writing Target Results

From the nine target students, 8 did not meet the target and 1 student left the school.

- Seven students made good progress in both their spelling and writing ability this year, unfortunately, the 7 children who met the mid-year target of 1W stayed at the 1W level in their end of year report so did not make enough progress to get to the required 1T (their target goal).
- The one child who had not met the mid-year goal of 1W made no further progress this year due to some severe behavioural issues.

Maths Target Results

No student met the target:

- All our students have made progress but unfortunately, none of them made enough progress to be at an *above* level by the end of 2019.
- Three of the students are achieving at level 2W (*at*) and have made good progress. They have moved two sub-levels, therefore were one sub-level off achieving the target. They have gained greater addition and subtraction knowledge and a good basic understanding of multiplication and division. Two of these students moved from stanine 5 at the beginning of the year in their PAT Maths test results to stanine 8 and 9 in the end of year PAT test. The other student stayed the same achieving a stanine 9 at the beginning and end of the year.
- Two students are at 2B (*at*) and have made slower progress. Both students have had extended periods of absence from school. These students however did move from stanine 4 at the beginning of the year in their PAT Maths test results to stanines 6 and 7 at the end of the year PAT test.

This is the first time our team has attempted to take students from an *at* to an *above* level.

Interventions that made a difference

- Children whose parents were more involved made more progress.
- One teacher attended a professional development session with our RTLit (Resource Teacher of Literacy) learning what the RTLit does in a session. (*an added intervention throughout the year*)
- The use of Prodigy.
- Working with Tom Davies in an extension maths class (*an added intervention throughout the year*) - It would have been more beneficial if it had been for a longer period of time.

Things that hindered progress

- As teachers, we can not predict what occurs in families throughout the year. A child can go from being relatively settled at school at the beginning of the year to being a Tier 3 student during the year.
- Behaviour of some of the students.
- Absenteeism.

Next Steps

- Team Kahikatea will continue to look for ways to extend our top math students whether it is through our DMIC programme, basic facts knowledge. web sites and apps or outside experts who can help.
- We are going to review our spelling/phonics programme in 2020. From the PD received by one staff member with the RTLit, a whole class programme will be implemented in 2020.

Team Miro (Years 4-6)

S.M.A.R.T Goal - Writing - MoE Target

By the end of November 2019, **seven** Year 6 students will have made accelerated progress (*more than a year*) and be achieving at curriculum level 3W or higher for writing, **three** of our Year 5 students will have made accelerated progress (*more than a year*) and be achieving at curriculum Level 3B or higher and **five** of our Year 4 students will have made accelerated progress and be achieving at level 2W or higher. Of these 15 students, 5 are priority learners.

S.M.A.R.T Goal - Maths - MoE Target

By the end of November 2019, **eight** Year 6 students will have made accelerated progress (*more than a year*) and be achieving at curriculum level 3W or higher for mathematics, **three** of our Year 5 students will have made accelerated progress (*more than a year*) and be achieving at curriculum Level 3B or higher and **two** of our Year 4 students will have made accelerated progress and be achieving at level 2W or higher. Of these 13 students, 2 are priority learners.

Target	No. of Chn	Left	Target Met	Did Not Meet Target
Writing	15	1	5	9
Maths	13	0	5	8
TOTAL	28	1	10	17

Writing Target Results

- Of the 15 students, 5 students met the target, 9 students did not meet the target and 1 student left the school.
- From the 9 students who did not meet the target, 6 students made accelerated progress (*more than a year*) and were one sub-level off achieving the target.

Maths Target Results

- 5 students met the target and 8 did not.
- From the 8 students who did not meet the target, 7 students made accelerated progress (*more than a year*) and were one sub-level off achieving the target.

Interventions that are making a difference for writing and maths

- e-learning to engage.
- Professional learning in writing, the analysis sheet and the trackers sheets helped give clarity around both the levelling and the next steps for children. These were new to us in term 4 and for 2020 we will be able to use them across each term.

- The mindset of the children has changed and the children are now talking more openly about where they are at and what their next steps are for writing.
- Numicon-we purchased this in term 3. This is an intervention programme designed to enhance childrens' maths vocabulary by manipulating materials. It helps children create visuals. One delegated teacher worked with other teachers in the team developing their understanding of the programme.
- DMIC does help support the strength base learning.
- RTLB worked with a group which did accelerate the learning.

Things that are hindered progress

- Lack of engagement in writing.
- Absenteeism
- Writing anxiety
- Unlearning entrenched strategies.
- The mindset of children with mathematics. Getting them to move from the 'I can't do this mindset'.

Next Steps

- Use a fresh approach with our interventions through divvying up the implementation of each intervention across the team. Each team member will take responsibility for an intervention and 'see it through' in collaboration with the team.
- Plan Writing and Maths into our HEART In The Community programme so our learners are supported in independent learning at home.
- Research the most 'effective interventions' for Writing and Maths so we are following best practice.
- Develop the assessment and analysis capability of teachers working with their class/cohort data and their ability to report back to the team.
- Use the BAS Writing Tracker for the entire year with every student. Customise implementation as necessary to suit learning needs.
- Develop shared understandings across the team re: What is an intervention? What differentiates it from business as usual?
- Embed Numicon effectively into all Senior classes - one staff member to complete the 'Big Ideas' intervention PD (30 April-1 May) and share new knowledge with the team and our learning assistants.
- Use of the PAT scale scores for maths as our core analysis tool in determining children's achievement.

Summary of Overall Data for 2019

From a total of 52 students, 20 met the target, 30 did not meet the target and 2 have left the school.

We all felt this was a disappointing result. For 2020, we are going to take more time at the beginning of the year to set our targets. Normally they have to be decided upon pretty quickly as the targets are required to go to the board and then be sent to the MoE by the 1st March. This means that targets are usually set within the first two weeks of school. Having more time will allow the teachers to investigate what the gap is with each student and allow them to spend time talking to the children's previous teachers. Having more time will also allow discussions around interventions to occur during team meetings. Meeting the children's parents at the beginning of the year will also help the teacher to dig deeper into the thoughts of the parent, as to why their child is achieving below the expected level. For 2020, one target will be sent to the Ministry (we usually send two) and this one target will be completed by the due date. The other targets (4) will be presented to the board in the March meeting.

Members of the Board of Trustees 2019 -2020

Chairperson	Mr Kirk McKay
Treasurer	Mr Paul O Donovan
Staff Representative	Mrs Asam Hasilow
Principal	Toni Burnside

Trustees

Mr Mike Stewart
Mr Glenn Bongartz
Ms Noella Gould
Phil Black

Secretary

Mrs Colleen Lucas

Assurances

EEO (Equal Employment Opportunities)

The school adheres to an EEO policy. All staff are surveyed during the year and a report is compiled for the Board.

This data was collected in May of 2019 June of 2018 May of 2017. All 37 35, 34 staff members were asked to take part in the survey. 28 out of 37, (32 out of 35) (24 out of 35) staff members or 76%, 91%, 70.5% returned the survey. Two people indicated they did not wish to fill in the form. One person indicated they did not wish to fill in the form and one did not state their birthdate.

The results show that of the respondents:

- 25, 27, 24 are female and 3, 4, 0 are male
- The age range of the staff is from 22, 24 23 to 63, 68, 69 years old and 45, 49, 53 is the average age of staff members.
- 24, 27, 22 are New Zealand European and 7, 4, 2 are from other ethnic groups.
- 22, 28, 20 stated they had no disability and 6, 4, 4 stated that they lived with the effects of injury, long term illness or disability.

Recommendations that came out of this report are at management level and have been reported to the principal

Kiwi Sport

Kiwi sport is a Government funded initiative to support children's participation in organised sport. In 2019 we receive XXXXXX this funding was used to pay for We had on average 380 children benefit from this initiative.

Banks Avenue School
91 Banks Avenue
Christchurch 8061
Phone: 03 385 4163
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31 December 2019

Banks Avenue School

MOE No. 3289

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2019, the school received a total Kiwisport funding of \$6,134.00 (excluding GST). The funding was spent on an in-school sporting programme by Youthtown. This programme enabled all children to develop skills across the sporting spectrum.

Every child at Banks Avenue School participated in the Youthtown Sports In-School Programme.

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

The Auditor-General is the auditor of Banks Avenue 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 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - financial position as at 31 December 2019; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 22 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of Opinion

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

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

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

Responsibilities of the Board of Trustees

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are

required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand