

BELMONT INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number: 1225
Principal: Nicholas Hill
School Address: 188 Lake Road, Takapuna, 0622, Auckland
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School Email: office@belmontint.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Date of Leaving Office
Ashley Cooper	Chair Person	Co-opted	June 2019
Nicholas Hill	Principal	Principal	N/A
Graeme Free	Elected Parent Representative	Elected	June 2019
Tresna Hunt	Elected Parent Representative	Elected	June 2019
Catherine Thorpe	Elected Parent Representative	Elected	June 2019
Kevin Miles	Elected Parent Representative	Elected	December 2020
Samantha Gray	Elected Parent Representative	Elected	December 2020
Andrew Milne	Elected Staff Representative	Elected	February 2020

Accountant/Service Provider: In-house

BELMONT INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2018

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Belmont Intermediate School

Statement of Responsibility

For the year ended 31 December 2018

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

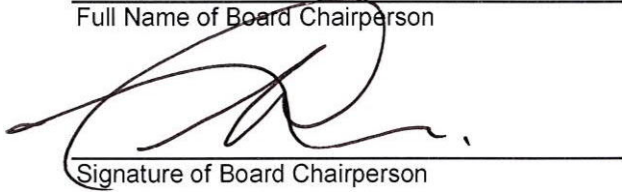
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Ashley Cooper

Full Name of Board Chairperson



Signature of Board Chairperson

13 May 2019

Date

Nicholas Hill

Full Name of Principal



Signature of Principal

13 May 2019

Date

Belmont Intermediate School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	9,384,136	9,939,592	9,355,820
Locally Raised Funds	3	570,314	503,184	445,815
Interest Earned		26,232	8,500	29,314
International Students	4	364,819	337,300	307,498
Other Revenue		-	-	1,151
		<u>10,345,501</u>	<u>10,788,576</u>	<u>10,139,598</u>
Expenses				
Locally Raised Funds	3	268,323	297,796	257,458
International Students	4	181,444	151,499	131,047
Learning Resources	5	2,953,644	2,763,601	2,923,254
Administration	6	240,139	242,120	252,434
Property	7	6,232,653	7,219,954	6,335,525
Depreciation	8	117,641	149,975	96,173
Loss on Disposal of Property, Plant and Equipment		368	-	-
		<u>9,994,212</u>	<u>10,824,945</u>	<u>9,995,891</u>
Net Surplus / (Deficit) for the year		351,289	(36,369)	143,707
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>351,289</u></u>	<u><u>(36,369)</u></u>	<u><u>143,707</u></u>

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



Belmont Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>1,190,482</u>	<u>608,583</u>	<u>1,046,775</u>
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education	351,289	(36,369)	143,707
Equity at 31 December	<u>1,541,771</u>	<u>572,214</u>	<u>1,190,482</u>
Retained Earnings	1,541,771	572,214	1,190,482
Reserves	-	-	-
Equity at 31 December	<u>1,541,771</u>	<u>572,214</u>	<u>1,190,482</u>

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



Belmont Intermediate School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	698,754	397,889	356,248
Accounts Receivable	10	167,787	72,000	152,469
Prepayments		106,832	20,000	19,039
Inventories	11	40,689	20,000	20,751
Investments	12	200,000	150,000	542,411
		<u>1,214,062</u>	<u>659,889</u>	<u>1,090,918</u>
Current Liabilities				
GST Payable		3,745	10,000	11,269
Accounts Payable	14	222,776	296,000	146,779
Revenue Received in Advance	15	256,698	330,000	260,178
Provision for Cyclical Maintenance	16	31,059	35,000	7,500
Painting Contract Liability - Current Portion	17	28,184	28,000	28,184
Finance Lease Liability - Current Portion	18	4,125	5,000	19,601
Funds held in Trust	19	15,000	-	33,400
Funds held for Capital Works Projects	20	6,200	-	-
		<u>567,787</u>	<u>704,000</u>	<u>506,911</u>
Working Capital Surplus/(Deficit)		646,275	(44,111)	584,007
Non-current Assets				
Property, Plant and Equipment	13	957,784	841,325	789,633
		<u>957,784</u>	<u>841,325</u>	<u>789,633</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	13,555	160,000	163,759
Painting Contract Liability	17	5,637	5,000	16,911
Finance Lease Liability	18	43,096	60,000	2,488
		<u>62,288</u>	<u>225,000</u>	<u>183,158</u>
Net Assets		<u>1,541,771</u>	<u>572,214</u>	<u>1,190,482</u>
Equity		<u>1,541,771</u>	<u>572,214</u>	<u>1,190,482</u>

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



Belmont Intermediate School Statement of Cash Flows

For the year ended 31 December 2018

	2018	2018 Budget	2017
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	906,387	820,600	862,830
Locally Raised Funds	623,231	578,184	437,743
International Students	368,251	387,300	373,285
Goods and Services Tax (net)	(7,525)	-	3,698
Payments to Employees	(640,139)	(602,453)	(624,049)
Payments to Suppliers	(968,907)	(853,528)	(843,054)
Cyclical Maintenance Payments in the year	(22,840)	(38,997)	(19,156)
Interest Received	26,137	9,500	30,224
Net cash from / (to) the Operating Activities	284,595	300,606	221,521
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	2,973	-	-
Purchase of PPE (and Intangibles)	(242,599)	(253,300)	(95,623)
Purchase of Investments	342,411	210,000	-
Net cash from / (to) the Investing Activities	102,785	(43,300)	(95,623)
Cash flows from Financing Activities			
Finance Lease Payments	(21,400)	25,000	(30,279)
Painting contract payments	(11,274)	(12,000)	(19,729)
Funds Administered on Behalf of Third Parties	(18,400)	-	33,400
Funds Held for Capital Works Projects	6,200	-	-
Net cash from Financing Activities	(44,874)	13,000	(16,608)
Net increase/(decrease) in cash and cash equivalents	342,506	270,306	109,290
Cash and cash equivalents at the beginning of the year	9 356,248	127,583	246,958
Cash and cash equivalents at the end of the year	9 698,754	397,889	356,248

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 Cash Flow Statement should be read in conjunction with the accompanying notes.



Belmont Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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.

The School has early adopted PBE IFRS 9 Financial Instruments from the year ended 31 December 2018 (although not mandatory until periods beginning on or after 1 January 2022). This accounting standard introduces new requirements for the classification and measurement of financial assets and financial liabilities, impairment of financial assets, and rules for hedge accounting. The Board of Trustees is of the view that there is no material impact to the recognition or measurement of financial instruments and disclosure of the school's financial assets and liabilities for the current period and each prior period presented.

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as occupant's 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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.



Depreciation

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

The estimated useful lives of the assets are:

Building improvements . Crown	20 years
Furniture and equipment	20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	5-10 years
Musical equipment	10 years
Plant and machinery	10 years
Sports equipment	5 years
Library resources	12.5% Diminishing value

l) 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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.



o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	763,598	735,000	730,388
Teachers' salaries grants	2,381,381	2,157,996	2,394,565
Use of Land and Buildings grants	6,096,368	6,960,996	6,098,424
Resource teachers learning and behaviour grants	100,918	69,300	98,421
Other government grants	41,871	16,300	34,022
	<u>9,384,136</u>	<u>9,939,592</u>	<u>9,355,820</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	129,654	134,201	124,758
Activities	325,603	324,483	286,665
Trading	22,484	23,400	6,347
Fundraising	92,573	21,100	28,045
	<u>570,314</u>	<u>503,184</u>	<u>445,815</u>
Expenses			
Activities	249,805	280,096	252,369
Trading	18,518	17,700	5,089
	<u>268,323</u>	<u>297,796</u>	<u>257,458</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>301,991</u>	<u>205,388</u>	<u>188,357</u>

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	30	26	19
	<u>30</u>	<u>26</u>	<u>19</u>
Revenue			
International student fees	364,819	337,300	307,498
Expenses			
Advertising	10,254	10,000	10,262
Commissions	31,376	30,000	32,238
International student levy	8,117	7,000	3,947
Employee Benefit - Salaries	92,936	90,000	70,848
Other Expenses	38,761	14,499	13,752
	<u>181,444</u>	<u>151,499</u>	<u>131,047</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>183,375</u>	<u>185,801</u>	<u>176,451</u>



5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	162,909	136,300	116,870
Information and communication technology	80,430	81,901	70,510
Library resources	1,214	3,502	1,462
Employee benefits - salaries	2,675,094	2,501,898	2,711,652
Staff development	33,997	40,000	22,760
	<u>2,953,644</u>	<u>2,763,601</u>	<u>2,923,254</u>

6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	7,000	7,000	6,391
Board of Trustees Fees	2,685	5,405	2,940
Board of Trustees Expenses	8,591	6,999	16,475
Communication	5,396	5,504	5,365
Consumables	705	1,002	860
Legal Fees	-	4,000	5,196
Other	20,908	28,708	21,117
Employee Benefits - Salaries	182,711	171,100	183,916
Insurance	12,143	12,402	10,174
	<u>240,139</u>	<u>242,120</u>	<u>252,434</u>

7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	77,938	76,801	79,260
Consultancy and Contract Services	-	5,000	6,448
Cyclical Maintenance Expense	(103,806)	33,997	(5,203)
Grounds	13,929	17,001	14,754
Heat, Light and Water	22,247	20,700	18,609
Rates	11,193	16,001	13,751
Repairs and Maintenance	47,272	33,007	40,927
Use of Land and Buildings	6,096,368	6,960,996	6,098,424
Security	7,854	9,000	10,695
Employee Benefits - Salaries	59,658	47,451	57,860
	<u>6,232,653</u>	<u>7,219,954</u>	<u>6,335,525</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Land and Buildings	34,723	34,975	15,633
Plant and Equipment	13,202	25,000	13,155
Furniture and Equipment	26,877	40,000	20,447
Information and Communication Technology	18,164	23,000	19,278
Musical equipment	2,003	2,000	1,742
Sports equipment	344	-	433
Leased Assets	19,236	22,000	22,076
Library Resources	3,092	3,000	3,409
	<u>117,641</u>	<u>149,975</u>	<u>96,173</u>

9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	467	500	870
Bank Current Account	697,486	396,389	347,583
Bank Call Account	801	1,000	7,795
Cash and cash equivalents for Cash Flow Statement	<u>698,754</u>	<u>397,889</u>	<u>356,248</u>

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

Of the \$698,754 Cash and Cash Equivalents, \$15,000 is held in trust by the School on behalf of international students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

10. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	27,712	10,000	87,540
Interest Receivable	2,194	2,000	2,099
Teacher Salaries Grant Receivable	137,881	60,000	62,830
	<u>167,787</u>	<u>72,000</u>	<u>152,469</u>
Receivables from Exchange Transactions	29,906	12,000	89,639
Receivables from Non-Exchange Transactions	137,881	60,000	62,830
	<u>167,787</u>	<u>72,000</u>	<u>152,469</u>

11. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	40,689	20,000	20,751
	<u>40,689</u>	<u>20,000</u>	<u>20,751</u>



12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	150,000	542,411

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Land and Buildings	371,185	-	(264)	-	(34,723)	336,198
Plant and Equipment	122,710	29,650	-	-	(13,202)	139,158
Furniture and Equipment	211,797	155,535	-	-	(26,877)	340,455
Information and Communication Technology	38,293	46,893	(368)	-	(18,164)	66,654
Musical equipment	4,491	7,702	-	-	(2,003)	10,190
Sports equipment	701	-	-	-	(344)	357
Leased Assets	16,596	45,770	-	-	(19,236)	43,130
Library Resources	23,860	886	(12)	-	(3,092)	21,642
Balance at 31 December 2018	789,633	286,436	(644)	-	(117,641)	957,784

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Land and Buildings	543,490	(207,292)	336,198
Plant and Equipment	265,582	(126,424)	139,158
Furniture and Equipment	617,258	(276,803)	340,455
Information and Communication Technology	316,632	(249,978)	66,654
Musical equipment	27,849	(17,659)	10,190
Sports equipment	8,093	(7,736)	357
Leased Assets	101,817	(58,687)	43,130
Library Resources	98,298	(76,656)	21,642
Balance at 31 December 2018	1,979,019	(1,021,235)	957,784

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land and Buildings	386,554	264	-	-	(15,633)	371,185
Plant and Equipment	73,231	62,634	-	-	(13,155)	122,710
Furniture and Equipment	207,475	24,769	-	-	(20,447)	211,797
Information and Communication Technology	38,589	18,982	-	-	(19,278)	38,293
Musical equipment	6,233	-	-	-	(1,742)	4,491
Sports equipment	1,134	-	-	-	(433)	701
Leased Assets	33,892	4,780	-	-	(22,076)	16,596
Library Resources	26,160	1,173	(64)	-	(3,409)	23,860
Balance at 31 December 2017	773,268	112,602	(64)	-	(96,173)	789,633

The net carrying value of equipment held under a finance lease is \$43,130 (2017: \$16,596).



2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land and Buildings	543,754	(172,569)	371,185
Plant and Equipment	235,932	(113,222)	122,710
Furniture and Equipment	461,723	(249,926)	211,797
Information and Communication Technology	270,790	(232,497)	38,293
Musical equipment	20,146	(15,655)	4,491
Sports equipment	8,093	(7,392)	701
Leased Assets	56,047	(39,451)	16,596
Library Resources	97,536	(73,676)	23,860
Balance at 31 December 2017	1,694,021	(904,388)	789,633

14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	59,542	86,000	47,476
Employee Entitlements - salaries	153,116	210,000	99,303
Employee Entitlements - leave accrual	10,118	-	-
	222,776	296,000	146,779
Payables for Exchange Transactions	222,776	296,000	146,779
	222,776	296,000	146,779

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	239,558	300,000	236,126
Other	17,140	30,000	24,052
	256,698	330,000	260,178

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	171,259	171,259	190,415
Increase/ (decrease) to the Provision During the Year	(103,806)	33,997	(5,203)
Use of the Provision During the Year	(22,839)	(10,256)	(13,953)
Provision at the End of the Year	44,614	195,000	171,259
Cyclical Maintenance - Current	31,059	35,000	7,500
Cyclical Maintenance - Term	13,555	160,000	163,759
	44,614	195,000	171,259



17. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	28,184	28,000	28,184
Non Current Liability	5,637	5,000	16,911
	<u>33,821</u>	<u>33,000</u>	<u>45,095</u>

In 2010 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a 12 year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2010, with regular maintenance in subsequent years. The agreement has an annual commitment of \$28,184. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	4,720	5,000	19,601
Later than One Year and no Later than Five Years	48,976	60,000	2,488
	<u>53,696</u>	<u>65,000</u>	<u>22,089</u>

19. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	15,000	-	33,400
	<u>15,000</u>	<u>-</u>	<u>33,400</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

20. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5YA - Replacement of heat pumps	<i>completed</i>	-	39,832	33,632	-	6,200
Totals		<u>-</u>	<u>39,832</u>	<u>33,632</u>	<u>-</u>	<u>6,200</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	6,200
	<u>6,200</u>



21. 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.

22. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,685	2,940
Full-time equivalent members	0.14	0.08
<i>Leadership Team</i>		
Remuneration	328,670	328,980
Full-time equivalent members	3	3.00
Total key management personnel remuneration	331,355	331,920
Total full-time equivalent personnel	3.14	3.08

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

There were no other employees with remuneration greater than \$100,000 (2017: nil).

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

23. 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:

	2018 Actual \$0	2017 Actual \$4,000
Total	0	1
Number of People		



24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

(a) \$230,812 contract for the restoration and reestablishment of sports fields and installation of an irrigation system, which will be fully funded by the Board. \$12,000 has been spent on the project to date and the project will be completed in February 2019; and

(b) \$161,000 contract to replace the bitumen sports courts with synthetic artificial turf. This project is fully funded by the Board and will be completed in February 2019. This project has been approved by the Ministry.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

Operating leases of computers and printers:

	2018 Actual \$	2017 Actual \$
No later than One Year	15,768	28,291
Later than One Year and No Later than Five Years	13,048	27,611
	<u>28,816</u>	<u>55,902</u>

26. 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.



27. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	698,754	397,889	356,248
Receivables	167,787	72,000	152,469
Investments - Term Deposits	200,000	150,000	542,411
Total Loans and Receivables	<u>1,066,541</u>	<u>619,889</u>	<u>1,051,128</u>

Financial liabilities measured at amortised cost

Payables	222,776	296,000	146,779
Finance Leases	47,221	65,000	22,089
Painting Contract Liability	33,821	33,000	45,095
Total Financial Liabilities Measured at Amortised Cost	<u>303,818</u>	<u>394,000</u>	<u>213,963</u>

28. Events After Balance Date

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





INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BELMONT INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Belmont Intermediate School (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 13 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board 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 arises from the Public Audit Act 2001.



Other information

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

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

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

Independence

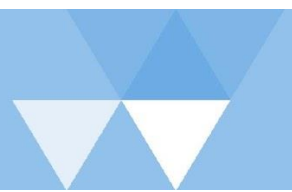
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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

A handwritten signature in black ink, appearing to read "M. Youngson".

Melissa Youngson
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Analysis of variance reporting



School name: Belmont Intermediate School	School number: 1225
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Focus: Reading	
Strategic Aim: BIS will provide excellent educational opportunities for all students in an engaging, safe and rewarding learning culture	
Annual Aim: For 85% or more of our students achieving AT or ABOVE the National Standards.	
Targets	
That 85% of students in Year 8 at BIS are working at or above the NS That 85% of students in Year 7 at BIS are working at or above the NS To increase the progress and achievement of all Asian students by 10%	
Baseline data: At the beginning 2017 our data showed	
Year 7	(Baseline data is from our contributing schools)84% of students At or Above
Year 8	84% of students At or Above
Asian students	68% of students At or Above

Baseline data: At the beginning 2017 our data showed Actions (what did we do?)	Baseline data: At the beginning 2017 our data showed Outcomes (what happened?)	Baseline data: At the beginning 2017 our data showed Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In order to improve reading results summative and formative data will be collected and analysed using e-asttle reading data to plan programmes that include specific, targeted LI and SC</p>	<p>Year 7 : 88% At or Above</p> <p>Year 8: 82% At or Above</p> <p>Asian Students: 65% At or Above</p>	<p>All students were tested using e-asttle and the results analysed. Teachers then used data to plan direct instruction in the key reading areas identified in the data</p> <p>EOY NS Reading target met for year 7</p>	<p>See Annual Plan for 2018</p>
<p>Team leaders and DP will monitor student achievement through progress and achievement meetings in Term 1 and 3 as well as detailed analysis of mid-year progress reports and end of year NS data</p>		<p>Detailed analysis took place throughout the terms at team level and with DP on NS data</p>	<p>Continue this in 2018</p>
<p>Teachers provide deliberate, specific targeted feedback based on student goals and identified learning outcomes (decoding strategies/comprehension) from e-asttle pathways and SOLO rubrics</p>		<p>Teachers used the e-asttle pathways and supporting resources to help give targeted feedback to all their students</p>	<p>Continue this in 2018</p>
<p>Curriculum Leaders and DP provide school wide professional Learning in e-asttle reading to support and upskill classroom teachers</p>		<p>Professional learning in reading was held in teams and with individual teachers. All new staff received training in e-asttle reading</p>	<p>Refer to Professional Development Plan 2018</p>
<p>Literacy/Integrated Plans reviewed by Team Leader. Feedback shapes future goals and development</p>		<p>Plans were reviewed and feedback given and acted upon</p>	<p>Continue this in 2018</p>
<p>ESOL students progress and achievement tracked by DP, ESOL teacher, International director. Reading results reported to BOT twice a year</p>		<p>Detail analysis took place about who are these students and the programmes that are supporting them. iPad apps and extra ESOL</p>	<p>These practices are embedded in our school and will continue during 2018</p>

		<p>support material were purchased to support their learning</p> <p>Clear evidence of accelerated progress in our ESOL students. Many students moved up years in their reading ages as they become familiar with English</p> <p>New Asian students came in throughout the year and this affected the achievement data at the end of the year as many had very little English.</p>	
<p>Reading and writing support for students who are below and well below in reading, Rainbow Reading, Guided Reading</p>		<p>All B and WB Students were tested and grouped according to need. Enhancement teacher met with all teachers and discussed actions that have enhance the progress of the students in the programme. A small number have moved out of the programme back into their homeroom classes. All students in enhancement reading used RAZ KIDS, an online reading programme.</p>	<p>Developing clearer systems are who is working with some Asian students. As they are not ESOL funded but still have English needs. Transitioning them from ESOL programmes into enhancement programmes to help support their reading development</p>

Planning for next year:

- See Annual Plan and 2018 Professional Development Plan

Focus: **Writing**

Strategic Aim:

BIS will provide excellent educational opportunities for all students in an engaging, safe and rewarding learning culture

Annual Aim:

For 85% or more of our students achieving AT or ABOVE the National Standards.

Target:

That 80% of students in Year 8 at BIS are working at or above the NS

That 80% of students in Year 7 at BIS are working at or above the NS

Increase Year 8 boys achieving at or above the standard by 5%

Baseline data: At the beginning 2017 our data showed

Year 7	(Baseline data is from our contributing schools) 82% of students At or Above
Year 8	74% of students At or Above
Year 8 boys	66% of Year 8 Boys At or Above

Baseline data: At the beginning 2017 our data showed Actions (what did we do?)	Baseline data: At the beginning 2017 our data showed Outcomes (what happened?)	Baseline data: At the beginning 2017 our data showed Reasons for the variance (why did it happen?)	ata: At the beginning 2017 our data showed Evaluation (where to next?)
In order to improve writing results summative and formative data will be collected and analysed to plan programmes that include specific, targeted LI and SC		Teachers have collected multiple pieces of evidence and set goals/targets for their students progress. There was some evidence of accelerated progress in some	See 2018 Annual Plan

	Year 7 : 77% At or Above	students Student goal setting is now a regular part of their learning and the introduction of the writing matrix has assisted students to focus their goals	
Team leaders and DP will monitor student achievement through progress and achievement meetings in Term 1 and 3 as well as detailed analysis of mid-year progress reports and end of year NS data	Year 8: 75% At or Above	DP met with all the teachers and had a working knowledge of student achievement. Target students were tracked at team level. Discussions take place within each team Ideas and strategies are shared, action identified	
Teachers co construct Learning Intentions and Success Criteria with students. Teachers provide deliberate, specific targeted feedback based on student goals and identified learning outcomes	Year 8 Boys: 72% At or Above	Teachers were all observed on how they co-constructed LI and SC. Teachers were provided with feedback, they all set goals and worked on individual improvement plans with a expert teacher.	Continue focus on the development of observational component with lead teachers coaching colleagues during lessons.
Literacy/Integrated Plans reviewed by Team Leader. Feedback shapes future goals and development		Plans were reviewed and feedback given and acted upon	
Strengthen moderation of writing to make defensible OTJ's		All new staff received training in how to make an OTJ. Based on the feedback meetings with DP there still are slight differences in how progress judgements made. Clarification was given. School wide matrix launched with professional learning provided on how it is used. This supports teachers development and understanding of how an OTJ is developed and moderated. Target students used moderation was held in teams.	
Professional Learning around 'How to make an OTJ'. Including the development of a school wide writing matrix			

PL provided on a range of aspects to upskill teachers in assessing and teaching writing. This will be personalised and needs based		Sessions were held throughout the year in 'Write That Essay' using digital tools to enhance writing, using metacognitive strategies to support writing essays. Sessions were held that were differentiated and focused on teacher needs	
Targeted acceleration Year 8 boys to underpin our focus on the specific cohort target		Team tracking identified boys and strategies talked about	
Year 7 and 8 writing enhancement groups started in February based on beginning of the year data programmes reviewed in July based on published criteria		Students have been grouped according to need. Enhancement teacher has met with all teachers and discussed actions that have enhanced the progress of the students in the programme. A small number moved out of the programme back into their homeroom classes	
Online writing programme and professional learning in teaching essay writing		Teachers have all had 1 on 1 sessions with the provider and he identified best practices teachers who supported others with the programme	

Monitoring

1. Teachers will have identified and targeted specific students based on 2017 data. The progress and achievement of these students will be reported formally on 2 times per year
2. Tracking system that supports the achievement of cohort and Ministry targets is continued
3. DP (teaching and learning) to meet every teacher week 9 & 10 Term 1 and in Term 3 to review and discuss targeted students and the programmes that have been developed in writing
4. Team Leaders to hold specific meetings discussing targeted students, instructional strategies that accelerate achievement
5. SLT to monitor progress and achievement of target and priority students at regular meetings

Resourcing

Board funded Enhancement Teacher 5 days a week specifically targeting below and well below students

Online writing programme 'Write That Essay' provided to every student and supported by ongoing PL around how to use the tool to enhance the teaching of writing

TA funding for specific students to provide one on one support where appropriate based on available funds

Human resource within and across teams to support the achievement of targets
Reliever time to release Curriculum lead teacher to support teachers in the teaching of writing.

Focus: **Mathematics**

Strategic Aim:

BIS will provide excellent educational opportunities for all students in an engaging, safe and rewarding learning culture

Annual Aim:

For 85% or more of our students achieving AT or ABOVE the National Standards.

Target:

That 85% of students in Year 8 at BIS are working at or above the NS

That 85% of students in Year 7 at BIS are working at or above the NS

To increase the progress and achievement of all Maori students by 10%

Baseline data: At the beginning 2017 our data showed

Year 7	(Baseline data is from our contributing schools) 82% At or Above
Year 8	83% At of Above
Cohort Target	70% At or Above

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In order to improve Mathematics results summative and formative data was be collected and analysed</p>	<p>Year 7 :87% At or Above</p> <p>Year 8: 81% At or Above</p> <p>All Maori Students: 69% At or Above</p>	<p>Teachers collect and use assessment data to provide personalised learning programmes for individual students. All students have PAT data and this is shared with students in most classes. Teachers and students use pretests to identify the learning gaps they have and teachers provide resources to help fill these gaps</p> <p>Year 8 and Maori Cohort target not met. Discussions are being held within the Year 8 teams about how we raise the achievement of these students</p>	
<p>Through the COL(Community of Learning) a shared and clear understanding of our achievement challenges across the Peninsula was presented</p>		<p>Initial discussions took place about the nature of the school wide professional learning for 2018 and beyond in mathematics.</p>	<p>Lead teachers are working with External Factictor on developing a mathematics programme for COL wide launch in 2019</p>
<p>Team leaders and DP monitored student achievement through progress and achievement meetings in Term 1 and 3 as well as detailed analysis of mid year progress reports and end of year NS data</p>		<p>DP has met with all the teachers and has a working knowledge of student achievement</p> <p>There was little evidence of focused conversations at TL or leadership level about student achievement at the beginning of the year. This will be addressed in Term 2</p>	
<p>Year 7 and 8 maths enhancement groups started in February based on beginning of the year data Programmes were reviewed in July based on published criteria</p>		<p>All B and WB Students have been tested and grouped according to need</p> <p>Enhancement teacher has met with all teachers and discussed actions that have</p>	

		<p>enhanced the progress of the students in the programme. A small number have moved out of the programme back into their homeroom classes. The focus of the programme continues in numeracy and number skills to be able to cope back in the homeroom class programme</p>	
<p>Underachieving Maori and Pasifika students are identified and supported</p>		<p>Discussions at TL and SLT were held in Term 3 to address this need.</p>	<p>Review of mathematics practice in 2018 will lead to pedagogy that aligns more with Maori & Pasifika learners</p>

**BELMONT INTERMEDIATE SCHOOL
KIWISPORTS FUNDING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

Kiwisports is a Government funding initiative to support students' participation in organised sports. The table below outlines the funding received, spent and the level of participation noted during the year:

Funding received during the year - excluding GST	\$7,565
Funding spent on:	
1. Swimming	
2. Tennis	
3. Orienteering	
4. Football	
5. Rugby	
6. Hockey	
7. Netball	
8. Cross-country	
9. Basketball	
10. Gymnastics	
11. Basketball	
12. Volleyball	
13. Formal dance	
14. Athletics	
15. Triathlon	
16. Water polo	
Level of participation	80%