

GLEN EDEN INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1284

Principal: Maree Stavert

School Address: 23 Kaurilands Road, Titirangi 0604

School Postal Address: 23 Kaurilands Road, Titirangi 0604

School Phone: 09 817 0032

School Email: marees@geis.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Megan Syddall	Presiding Member	Elected	Jul 2025
Maree Stavert	Principal ex Officio	Appointed	Current
Jacob Prisk	Acting Principal	Appointed	Current
Adrian Hipa	Parent Representative	Elected	Jul 2025
Kirstie Barton O'Brien	Parent Representative	Elected	Jul 2025
Sarah Leyton	Parent Representative	Co-Opted	Jul 2025
Dave Kindley	Staff Representative	Elected	Jul 2025
Phil Wilkinson	Parent Representative	Elected	Jul 2025
Katherine Brown	Parent Representative	Elected	May 2023
Phil Wilkinson	Presiding Member	Elected	Dec 2023

Accountant / Service Provider:

Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610



GLEN EDEN INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements
	Independent Auditor's Report
	Analysis of Variance
	Kiwisport
	Good Employer Statement

Glen Eden Intermediate School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Megan Syddall

Full Name of Presiding Member

DocuSigned by:

84FA952A5797445...

Signature of Presiding Member

31 May 2024

Date:

Jacob Prisk

Full Name of Principal

DocuSigned by:

1A4C8B3E4D214F1...

Signature of Principal

30 May 2024

Date:

Glen Eden Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	8,708,107	7,866,338	8,171,567
Locally Raised Funds	3	541,612	468,900	396,892
Interest		180,831	61,000	84,161
Total Revenue		9,430,550	8,396,238	8,652,620
Expense				
Locally Raised Funds	3	374,020	342,495	283,438
Learning Resources	4	6,235,098	6,051,765	5,796,692
Administration	5	335,009	395,699	356,832
Interest		7,206	6,500	6,101
Property	6	2,107,147	1,688,639	1,711,214
Loss on Disposal of Property, Plant and Equipment		2,647	-	6,356
Total Expense		9,061,127	8,485,098	8,160,633
Net Surplus / (Deficit) for the year		369,423	(88,860)	491,987
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		369,423	(88,860)	491,987

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

Glen Eden Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		5,088,181	5,015,747	4,549,990
Total comprehensive revenue and expense for the year		369,423	(88,860)	491,987
Contribution - Furniture and Equipment Grant		-	-	46,204
Equity at 31 December		5,457,604	4,926,887	5,088,181
Accumulated comprehensive revenue and expense		5,457,604	4,926,887	5,088,181
Equity at 31 December		5,457,604	4,926,887	5,088,181

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.

Glen Eden Intermediate School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	608,619	190,852	524,741
Accounts Receivable	8	519,903	422,222	494,656
GST Receivable		10,224	76,280	76,280
Prepayments		71,226	49,428	49,428
Inventories	9	202,236	279,018	279,018
Investments	10	3,141,907	3,060,996	4,060,996
		4,554,115	4,078,796	5,485,119
Current Liabilities				
Accounts Payable	12	660,998	637,565	637,565
Revenue Received in Advance	13	58,629	29,038	29,038
Provision for Cyclical Maintenance	14	48,776	146,421	67,082
Finance Lease Liability	15	38,840	38,646	34,874
Funds held for Capital Works Projects	16	114,847	349,552	349,552
		922,090	1,201,222	1,118,111
Working Capital Surplus/(Deficit)		3,632,025	2,877,574	4,367,008
Non-current Assets				
Property, Plant and Equipment	11	2,207,348	751,549	851,540
Work in Progress		-	1,414,420	141,441
		2,207,348	2,165,969	992,981
Non-current Liabilities				
Provision for Cyclical Maintenance	14	358,332	92,801	212,317
Finance Lease Liability	15	23,437	23,855	59,491
		381,769	116,656	271,808
Net Assets		5,457,604	4,926,887	5,088,181
Equity		5,457,604	4,926,887	5,088,181

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

Glen Eden Intermediate School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,104,482	2,482,920	2,177,158
Locally Raised Funds		453,990	448,488	372,176
International Students		88,043	2,404	6,708
Goods and Services Tax (net)		66,056	(60,081)	(60,081)
Payments to Employees		(772,227)	(977,773)	(900,076)
Payments to Suppliers		(1,299,241)	(1,556,691)	(1,078,154)
Interest Paid		(7,206)	(18,794)	(6,101)
Interest Received		176,129	42,881	66,042
Net cash from/(to) Operating Activities		810,026	363,354	577,672
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,374,841)	(1,309,978)	(188,440)
Purchase of Investments		-	-	(557,215)
Proceeds from Sale of Investments		919,089	1,000,000	-
Net cash from/(to) Investing Activities		(455,752)	(309,978)	(745,655)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	46,204
Finance Lease Payments		(35,691)	(34,872)	(34,530)
Funds Administered on Behalf of Other Parties		(234,705)	-	311,669
Net cash from/(to) Financing Activities		(270,396)	(34,872)	323,343
Net increase/(decrease) in cash and cash equivalents		83,878	18,504	155,360
Cash and cash equivalents at the beginning of the year	7	524,741	172,348	369,381
Cash and cash equivalents at the end of the year	7	608,619	190,852	524,741

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

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

Glen Eden Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) Accounts Receivable

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

g) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

k) 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.

l) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

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

n) 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 Comprehensive Revenue and Expense.

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

o) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 6 to 28 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

q) 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.

r) Budget Figures

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

s) 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,111,490	1,976,714	2,121,615
Teachers' Salaries Grants	5,150,719	4,743,615	4,771,840
Use of Land and Buildings Grants	1,435,350	1,121,009	1,227,233
Other Government Grants	10,548	25,000	50,879
	<u>8,708,107</u>	<u>7,866,338</u>	<u>8,171,567</u>

The school has opted in to the donations scheme for this year. Total amount received was \$155,353. (2022: \$153,150)

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	21,856	3,000	7,868
Curriculum related Activities - Purchase of goods and services	32,415	40,000	30,812
Fees for Extra Curricular Activities	167,256	180,150	141,557
Trading	213,031	170,250	137,533
Fundraising & Community Grants	15,680	28,500	35,502
Other Revenue	42,779	40,000	32,316
International Student Fees	48,595	7,000	11,304
	<u>541,612</u>	<u>468,900</u>	<u>396,892</u>
Expense			
Extra Curricular Activities Costs	165,826	184,850	135,721
Trading	120,473	97,545	78,824
Fundraising and Community Grant Costs	6,867	12,500	14,964
Other Locally Raised Funds Expenditure	49,480	45,000	52,211
International Student - Student Recruitment	1,483	1,600	1,682
International Student - Other Expenses	29,891	1,000	36
	<u>374,020</u>	<u>342,495</u>	<u>283,438</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>167,592</u>	<u>126,405</u>	<u>113,454</u>

During the year, the School hosted 18 short stay International students (2022: 1 full year)

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	321,861	376,650	245,038
Equipment Repairs	2,948	20,000	2,584
Information and Communication Technology	32,753	50,000	29,330
Library Resources	3,375	4,400	4,209
Employee Benefits - Salaries	5,677,597	5,380,715	5,347,979
Staff Development	35,134	80,000	17,419
Depreciation	161,430	140,000	150,133
	<u>6,235,098</u>	<u>6,051,765</u>	<u>5,796,692</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	9,970	10,000	9,670
Board Fees	2,690	3,240	2,615
Board Expenses	5,878	10,440	16,402
Communication	12,674	14,040	12,347
Consumables	1,186	3,500	2,153
Operating Leases	-	779	1,558
Other	55,500	81,200	51,005
Employee Benefits - Salaries	201,388	232,700	220,065
Insurance	17,048	11,000	12,817
Service Providers, Contractors and Consultancy	28,675	28,800	28,200
	335,009	395,699	356,832

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	166,677	166,000	152,037
Cyclical Maintenance	127,709	73,500	20,521
Grounds	104,640	42,000	40,179
Heat, Light and Water	85,515	99,000	80,647
Rates	61	130	123
Repairs and Maintenance	50,822	47,000	57,179
Use of Land and Buildings	1,435,350	1,121,009	1,227,233
Security	14,342	15,000	12,396
Employee Benefits - Salaries	122,031	125,000	120,899
	2,107,147	1,688,639	1,711,214

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	608,619	190,852	524,741
Cash and cash equivalents for Statement of Cash Flows	608,619	190,852	524,741

Of the \$608,619 Cash and Cash Equivalents, \$114,847 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Other restrictions on cash that may require disclosure include funds held in trust and international student as disclosed in note 13.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	49,526	3,615	3,615
Interest Receivable	31,178	26,476	26,476
Banking Staffing Underuse	-	-	72,434
Teacher Salaries Grant Receivable	439,199	392,131	392,131
	<u>519,903</u>	<u>422,222</u>	<u>494,656</u>
Receivables from Exchange Transactions	80,704	30,091	30,091
Receivables from Non-Exchange Transactions	439,199	392,131	464,565
	<u>519,903</u>	<u>422,222</u>	<u>494,656</u>

9. Inventories

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	450	425	425
School Uniforms	201,786	278,593	278,593
	<u>202,236</u>	<u>279,018</u>	<u>279,018</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	3,141,907	3,060,996	4,060,996
Total Investments	<u>3,141,907</u>	<u>3,060,996</u>	<u>4,060,996</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	420,523	1,467,772	-	-	(49,688)	1,838,607
Furniture and Equipment	247,393	11,095	-	-	(41,631)	216,855
Information and Communication Technology	41,911	31,018	(2,647)	-	(24,263)	46,020
Leased Assets	87,043	3,604	-	-	(37,238)	53,408
Library Resources	54,670	6,397	-	-	(8,610)	52,458
Balance at 31 December 2023	<u>851,540</u>	<u>1,519,886</u>	<u>(2,647)</u>	<u>-</u>	<u>(161,430)</u>	<u>2,207,348</u>

The net carrying value of furniture and equipment held under a finance lease is \$53,408 (2022: \$87,043)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	2,735,464	(896,857)	1,838,607	1,267,692	(847,169)	420,523
Furniture and Equipment	1,201,344	(984,489)	216,855	1,190,250	(942,857)	247,393
Information and Communication Technology	578,025	(532,005)	46,020	584,896	(542,985)	41,911
Motor Vehicles	51,087	(51,087)	-	51,087	(51,087)	-
Leased Assets	118,690	(65,282)	53,408	118,096	(31,053)	87,043
Library Resources	246,080	(193,622)	52,458	239,683	(185,013)	54,670
Balance at 31 December 2023	4,930,690	(2,723,342)	2,207,348	3,451,704	(2,600,164)	851,540

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	166,193	195,764	195,764
Accruals	9,970	9,670	9,670
Employee Entitlements - Salaries	439,199	392,131	392,131
Employee Entitlements - Leave Accrual	45,636	40,000	40,000
	660,998	637,565	637,565
Payables for Exchange Transactions	660,998	637,565	637,565
	660,998	637,565	637,565

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	16,741	16,741
International Student Fees in Advance	44,913	5,465	5,465
Other revenue in Advance	13,716	6,832	6,832
	58,629	29,038	29,038

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	279,399	279,399	258,878
Increase to the Provision During the Year	127,709	73,500	20,521
Use of the Provision During the Year	-	(113,677)	-
Provision at the End of the Year	<u>407,108</u>	<u>239,222</u>	<u>279,399</u>
Cyclical Maintenance - Current	48,776	146,421	67,082
Cyclical Maintenance - Non current	358,332	92,801	212,317
	<u>407,108</u>	<u>239,222</u>	<u>279,399</u>

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

15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	42,955	42,746	41,868
Later than One Year and no Later than Five Years	24,860	25,255	64,725
Future Finance Charges	(5,538)	(5,500)	(12,228)
	<u>62,277</u>	<u>62,501</u>	<u>94,365</u>
Represented by			
Finance lease liability - Current	38,840	38,646	34,874
Finance lease liability - Non current	23,437	23,855	59,491
	<u>62,277</u>	<u>62,501</u>	<u>94,365</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
AMS 3,4,8,9, DQLS 7	209,062	-	(165,608)	-	43,454
Weathertightness Remedial	140,490	1,500,000	(1,569,097)	-	71,393
Flood Remediation	-	33,237	(33,237)	-	-
Totals	<u>349,552</u>	<u>1,533,237</u>	<u>(1,767,942)</u>	<u>-</u>	<u>114,847</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	114,847
Funds Receivable from the Ministry of Education	-

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
AMS 3,4,8,9, DQLS 7	4,220	250,000	(45,158)	-	209,062
Weathertightness Remedial	(30,554)	250,000	(78,956)	-	140,490
Heat Pumps 1 & 2	7,542	-	(7,542)	-	-
Tech Block Gutter Replacement	56,675	-	(56,675)	-	-
Totals	37,883	500,000	(188,331)	-	349,552

Represented by:

Funds Held on Behalf of the Ministry of Education

349,552

17. Related Party Transactions

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

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

Phil Wilkinson is a Board member and also owns Cambrian Plastics Limited. During the year the School purchased trophies for prizegiving and plastic for hard materials. The total value of all transactions for the year was \$6,035 (2022: \$3,772) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 (excl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

18. Remuneration*Key management personnel compensation*

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,690	2,615
<i>Leadership Team</i>		
Remuneration	1,059,249	971,383
Full-time equivalent members	8	8
Total key management personnel remuneration	1,061,939	973,998

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	200-210
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	8.00	6.00
110 - 120	4.00	1.00
120 - 130	3.00	2.00
150 - 160	1.00	0.00
	16.00	9.00

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

21. Commitments**(a) Capital Commitments**

At 31 December 2023, the Board had capital commitments of \$2,517,683 (2022:\$1,272,969):

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AMS 3,4,8,9, DQLS 7	1,610,005	305,281	1,304,724
Weatherightness Redial	3,048,631	1,835,672	1,212,959
Total	4,658,636	2,140,953	2,517,683

(b) Operating Commitments

The total lease payments incurred during the period were \$0 (2022: \$0).

22. 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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	608,619	190,852	524,741
Receivables	519,903	422,222	494,656
Investments - Term Deposits	3,141,907	3,060,996	4,060,996
Total financial assets measured at amortised cost	<u>4,270,429</u>	<u>3,674,070</u>	<u>5,080,393</u>

Financial liabilities measured at amortised cost

Payables	660,998	637,565	637,565
Finance Leases	62,277	62,501	94,365
Total financial liabilities measured at amortised cost	<u>723,275</u>	<u>700,066</u>	<u>731,930</u>

23. 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 Glen Eden Intermediate's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656

www.rsmnz.co.nz

The Auditor-General is the auditor of Glen Eden Intermediate (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, 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 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

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.

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING



Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, compliance with good employer requirements, 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 *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 Glen Eden Intermediate.

A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand





Glen Eden Intermediate School

2023 Student Achievement-Analysis of Variance

Focus:	READING
Annual aim:	To ensure a sustained increase of students achieving within Level 4 of the NZ curriculum for reading.
Baseline data:	<p>Year 7 2023 We continue to use our 2023 mid-year achievement judgements as the baseline data for a Year 7 target for the end of 2023 and a Year 8 target for the end of 2024.</p> <p>Analysis of mid-year 2023 interim teacher judgements of student achievement: 32% (163) of Year 7 all students were at NZC Level 4 or above 23.2% (65) of Year 7 male students were at NZC Level 4 or above 18.6% (16) of Year 7 Maori students were at NZC Level 4 or above (70 students below) 26.8% (11) of Year 7 Pasifika students were at NZC Level 4 or above (30 students below)</p> <p>Year 8 2023 We continue to use our 2022 mid-year achievement judgements as the baseline data for our Year 8 targets. Therefore our Year 8 targets are tracked over 18 months from mid-year 2022 to end of year 2023.</p> <p>Analysis of mid-year 2022 interim teacher judgements of student achievement: 26% of Year 7 students were at NZC Level 4 or above 21% of Year 7 male students were at NCZ Level 4 or above 14% of Year 7 Maori students were at NZC Level 4 or above (71 students below) 23% of Year 7 PI students were at NZC Level 4 or above (53 students below)</p>
Targets 2022-2023:	<p>Year 7 2022 - Year 8 2023 Targets: By the end of Year 7 55% of all students will be at NZC Level 4 or above. By the end of Year 8 75% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 55% of male students will be at NZC Level 4 or above. By the end of Year 8 75% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 50% of Maori students will be at NZC Level 4 or above. By the end of Year 8 75% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 60% of Pasifika students will be at NZC Level 4 or above. By the end of Year 8 70% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2023 - Year 8 2024 Targets: By the end of Year 8 75% of all students will be at NZC Level 4 or above. By the end of Year 8 75% of male students will be at NZC Level 4 or above.</p>

By the end of Year 8 75% of Maori students will be at NZC Level 4 or above.
By the end of Year 8 80% of Pasifika students will be at NZC Level 4 or above.

Actions (<i>what did we do?</i>)	Outcomes (<i>what happened?</i>)	Reasons for the variance (<i>why did it happen?</i>)	Evaluation/Planning for 2024 (<i>where to next?</i>)
<p>Planning and Teaching</p> <ul style="list-style-type: none"> Full implementation and consistent application of GEIS reading progressions across the school. Students' self-regulation and reflection on their learning was implemented. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> Focused on all teachers making effective use of the progressions, and assessment tasks and can use tracking sheets provided. Ensure student progress through the curriculum levels is accurately measured. Students were active participants in assessing their learning. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> Clear, concise reporting to parents about student achievement. The formal report showed 'value added' from mid-Year 7 to the end of Year 8. Proactive participation In the Kotuitui Kahui Ako GEIS ICoL position continued to focus on developing a shared understanding of progress through the curriculum levels. ICOL inquiries continued within the school and aligned with ICOL inquiries across Kotuitui. 	<p>The year 7 incremental reading target for all students was met. Males, Māori and Pasifika student targets were not met however, positive progress was made</p> <p>Males +22.4% Māori +17.3% Pasifika +14.7%</p> <p>Year 8 reading data from mid-year 2022 to the end of 2023 showed that positive progress was made over this period:</p> <ul style="list-style-type: none"> 88.5% of all Year 8 students are at NZC Level 4 or above. (+62.5% from mid-Year 7). 85.4% of Year 8 male students are at NZC Level 4 or above. (+64.4% from mid-Year 7). 76.8% of Year 8 Maori students are at NZC Level 4 or above. (+62.8% from mid-Year 7). 87.7% of Year 8 Pasifika students are at NZC Level 4 or above. (+64.7% from mid-Year 7). <p>In summary, Year 8 reading targets were all achieved and significant gains were made over time.</p>	<p>COVID disruptions continued to affect 2023 with many students away at various times of the year. This affected our ability to effectively implement the actions planned for the year and achieve set targets.</p>	<p><u>Moving forward in 2024:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> Inquire into Te Mātaiaho and the English curriculum refresh. Full implementation and consistent application of the reading progressions continue to be a focus. Continue to promote students' self-regulation and reflection on their learning. Targeted internal PLD focused on best practice in reading which is readily available. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> Implementation and full integration of SATAF (Student and Teacher Assessment Framework) Students will be active participants in assessing their learning. ICoL curriculum workstream will incorporate the principles of best assessment practice. Regularly focus on moderation during learning area meetings. <p>Māori and Pasifika</p> <ul style="list-style-type: none"> RAPLD application for cultural capabilities PLD to upskill staff understanding of Te Tiriti o Waitangi and better support our Māori and Pasifika students. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> Continue to report to parents regarding reading progress will be completed regularly using digital technologies and student-led discussions. Students will be active participants in sharing their learning with their parents. Proactive participation In the Kotuitui Kahui Ako. The GEIS ICoL position will continue to focus on developing a shared understanding of progress through the curriculum levels ICOL inquiries continue within the school and connect with ICOL inquiries across Kotuitui.

Focus:	WRITING
Annual aim:	To ensure a sustained increase of students achieving at Level 4 of the NZ curriculum for writing.
Baseline data:	<p>Year 7 2023 We continue to use our 2023 mid-year achievement judgements as the baseline data for the Year 7 target for the end of 2023 and the Year 8 target for the end of 2024.</p> <p>Analysis of mid-year 2023 interim teacher judgements of student achievement: 26.5% (133) of Year 7 students were at NZC Level 4 or above 18.3% (51) of Year 7 male students were at NZC Level 4 or above 14% (12) of Year 7 Māori students were at NZC Level 4 or above (74) students below 22.5 (9) % of Year 7 Pasifika students were at NZC Level 4 or above (31) students below)</p> <p>Year 8 2022 We continue to use our 2022 mid-year achievement judgements as the baseline data for our Year 8 targets. Therefore the Year 8 targets are tracked over 18 months from mid-year 2022 to end of year 2023.</p> <p>Analysis of mid-year 2022 overall teacher judgements of student achievement: 21% (106) of this cohort were at NZC Level 4 or above 15% (15) of male students were at NZC Level 4 or above 10% (8) of Maori students were at NZC Level 4 or above 20% (14) of Pasifika students were at NZC Level 4 or above</p>
Targets 2022-2023:	<p>Year 7 2022- Year 8 2023 Targets: By the end of Year 7 60% of all students will be at NZC Level 4 or above. By the end of Year 8 85% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 55% of male students will be at NZC Level 4 or above. By the end of Year 8 80% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 55% of Maori students will be at NZC Level 4 or above. By the end of Year 8, 75% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 60% of Pasifika students will be at NZC Level 4 or above. By the end of Year 8 80% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2023 - Year 8 2024 Targets: By the end of Year 8 80% of all students will be at NZC Level 4 or above. By the end of Year 8 80% of male students will be at NZC Level 4 or above. By the end of Year 8 75% of Maori students will be at NZC Level 4 or above. By the end of Year 8 80% of Pasifika students will be at NZC Level 4 or above.</p>

Actions (<i>what did we do?</i>)	Outcomes (<i>what happened?</i>)	Reasons for the variance (<i>why did it happen?</i>)	Evaluation/Planning for 2024 (<i>where to next?</i>)
<p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full and consistent implementation of the writing progressions • A particular focus on students self-regulating and reflecting on their learning. • Writers Toolbox PLD was implemented for all staff with no previous PLD. This writing improvement programme accelerates writing and builds teacher capability in writing instruction. It included using an online writing tool. • Focus on all teachers making effective use of the progressions, and assessment tasking and can use the tracking sheets provided. • Students will be active participants in assessing their learning. • The CoL curriculum workstream has incorporated the principles of best assessment practice. • Regular focus on moderation at whole school and learning area meetings. <p>Māori</p> <ul style="list-style-type: none"> • Targeted writing support for Māori students was resourced through Noah Megget. This included a writing programme that focuses on Māori contexts. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • Clear, concise reporting to parents about student achievement. The formal report showed 'value added' from mid-Year 7 to the end of Year 8. 	<p>Year 7 incremental writing targets for all students, males, Māori and Pasifika students were not achieved. However positive progress was made:</p> <p>All 22.7% Male 20.3% Māori 20.8% Pasifika 13.2%</p> <p>Year 8 writing data from mid-year 2022 to the end of 2023 showed that positive progress was made over this period:</p> <ul style="list-style-type: none"> • 84.1% of all Year 8 students are at NZC Level 4 or above. (+63.1% from mid-Year 7). • 77.9% of Year 8 male students are at NZC Level 4 or above. (+62.9% from mid-Year 7). • 69.6% of Year 8 Maori students are at NZC Level 4 or above. (+59.6% from mid-Year 7). • 80% of Year 8 Pasifika students are at NZC Level 4 or above. (+60% from mid-Year 7). <p>In summary, significant gains were made over time although all year 8 writing targets were not achieved.</p>	<p>COVID disruptions continued to have an effect on 2023 with many students away at various times of the year. This affected our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p>	<p><u>Moving forward in 2024</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full implementation and consistent application of the writing progressions continue to be a focus. • Continue to promote students' self-regulation and reflection on their learning. • Writer's Toolbox PLD will continue to be implemented schoolwide. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> • Implementation and full integration of SATAF (Student and Teacher Assessment Framework) • Students will be active participants in assessing their learning. • The ICoL curriculum workstream will incorporate the principles of best assessment practice. • Regular focus on moderation during whole staff and learning area meetings. <p>Maori & Pasifika</p> <ul style="list-style-type: none"> • Targeted literacy support for Maori and Pasifika students will continue. • RAPLD application for cultural capabilities PLD to upskill staff understanding of Te Tiriti o Waitangi and better support our Māori and Pasifika students. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • The School will continue to communicate to all stakeholders the vision and purpose of the 'Writer's Toolbox'. • Reporting to parents regarding writing progress will be completed regularly using digital

<ul style="list-style-type: none">• Proactive participation In the Kotuitui Kahui Ako• GEIS ICoL position continued to focus on developing a shared understanding of progress through the curriculum levels• ICOL inquiries continued within the school and aligned with ICOL inquiries across Kotuitui.			<p>technologies and student-led discussions.</p> <ul style="list-style-type: none">• Students will be active participants in sharing their learning with their parents.• Proactive participation In the Kotuitui Kahui Ako• GEIS ICoL position will continue to focus on developing a shared understanding of progress through the curriculum levels• ICOL inquiries continue within the school and connect with ICOL inquiries across Kotuitui.
--	--	--	---

Focus:	MATHEMATICS
Annual aim:	To ensure a sustained increase of students achieving at Level 4 of the NZ curriculum for mathematics.
Baseline data:	<p>Year 7 2023 We continue to use our 2023 mid-year achievement judgements as the baseline data for the Year 7 target for the end of 2022 and the Year 8 target for the end of 2023.</p> <p>Analysis of mid-year 2023 interim teacher judgements of student achievement: 37.5% (188) of Year 7 students were at NZC Level 4 or above 16.7% (23) of Year 7 Maori students were at NZC Level 4 or above (63 students below) 34.1% (14) of Year 7 Pasifika students were at NZC Level 4 or above (27 students below)</p> <p>Year 8 2023 We continue to use our 2022 mid-year achievement judgements as the baseline data for our Year 8 targets. Therefore our Year 8 targets will be tracked over 18 months from mid-year 2022 to end of year 2023.</p> <p>Analysis of mid-year 2022 overall teacher judgements of student achievement: 36% of the cohort were at NZC Level 4 or above 19% of Maori students were at NZC Level 4 or above 32% of Pasifika students were at NZC Level 4 or above</p>
Targets 2022-2023	<p>Year 7 2022- Year 8 2023 Targets: By the end of Year 7 65% of all students will be at NZC Level 4 or above. By the end of Year 8 85% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 50% of Maori students will be at NZC Level 4 or above. By the end of Year 8 80% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 50% of Pasifika students will be at NZC Level 4 or above. By the end of Year 8 85% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2023 - Year 8 2024 Targets: By the end of Year 8 85% of all students will be at NZC Level 4 or above. By the end of Year 8 85% of Maori students will be at NZC Level 4 or above. By the end of Year 8 85% of Pasifika students will be at NZC Level 4 or above.</p>

Actions <i>(what did we do?)</i>	Outcomes <i>(what happened?)</i>	Reasons for the variance <i>(why did it happen?)</i>	Evaluation/Planning for 2024 <i>(where to next)</i>
<p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full and consistent implementation of the mathematics progressions • A particular focus is on students self-regulating and reflecting on their learning. • Internal targeted PLD provided by ICoL focused on best practices in mathematics. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> • Focused on all teachers making effective use of the progressions, and assessment tasks and can use tracking sheets provided. • Students were active participants in assessing their learning. • ICoL curriculum workstream incorporated the principles of best assessment practice. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • Change in reporting mindset as we measure value added to individuals rather than against ambiguous benchmarks. • Reporting to parents regarding mathematics progress will be completed regularly using digital technologies and student-led discussions. • Students will be active participants in sharing their learning with their parents. • Proactive Participation in the Kotuitui Kahui Ako • GEIS ICoL position will continue to focus on developing a shared understanding of progress through the curriculum levels 	<p>Year 7 incremental mathematics targets for all students, Māori and Pasifika were not achieved. However positive progress was made: All +16.2% Māori +14% Pasifika +4%</p> <p>Year 8 mathematics data from mid-year 2022 to the end of 2023 showed that positive progress was made all over this period:</p> <ul style="list-style-type: none"> • 86.9% of all Year 8 students are at NZC Level 4 or above. (+50.9% from mid-Year 7). • 73.9% of Year 8 Maori students are at NZC Level 4 or above. (+54.9% from mid-Year 7). • 80% of Year 8 Pasifika students are at NZC Level 4 or above. (+48% from mid-Year 7). <p>In summary, the Year 8 mathematics target for all students was achieved. Significant gains were made for our Māori and Pasifika cohorts over time.</p>	<p>COVID disruptions continued to have an effect on 2023 with many students away at various times of the year. This affected our ability to effectively implement the actions planned for the year and achieve set targets.</p>	<p><u>Moving forward in 2024:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full and consistent implementation of the mathematics progressions • A particular focus is on students' self-regulating and reflecting on their learning. • Inquire into Te Mātaiaho and the refreshed Maths and Statistics curriculum • Targeted PLD focused on best practices in mathematics. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> • Implementation and full integration of SATAF (Student and Teacher Assessment Framework) • Students will be active participants in assessing their learning. • The ICoL curriculum workstream will incorporate the principles of best assessment practice. • Regular focus on moderation during whole staff and learning area meetings. <p>Māori and Pasifika</p> <ul style="list-style-type: none"> • RAPLD application for cultural capabilities PLD to upskill staff understanding of Te Tiriti o Waitangi and better support our Māori and Pasifika students. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • Reporting to parents regarding mathematics progress will be completed regularly, using digital technologies and student-led discussions. • Students will be active participants in sharing their learning with their parents. • Proactive participation In the Kotuitui Kahui Ako. • GEIS ICoL position will continue to focus on developing a shared understanding of progress through the curriculum levels • ICOL inquiries continue within the school and connect with ICOL inquiries across Kotuitui.

<ul style="list-style-type: none">• ICOL inquiries continued within school.			
---	--	--	--

School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$14,767 (excluding GST). The funding was spent on purchasing sports equipment for classes to increase the numbers taking part in active play during break times. Purchasing gear for lunchtime sports to increase the value of participation in sports.

We also used part of the funding to pay for our participation in the AAIMS sports which is an Auckland sports organisation and Glen Eden competed in over 30 zone days. times, participate in Lunchtime sports organised 3 times a week, participate in school wide sporting events and compete at Auckland wide competitions.

The number of students participating in sport and active play increased from 60% to 75%.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes we have and we will continue to do so.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Glen Eden Intermediate is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non- teaching positions and strive to find the best person for each position. This has been modelled in the recent appointments been made.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have an appointments committee that interviews and selects suitably qualified persons for any appointment.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>We always recognise the aims and aspirations of Māori and support Māori in these.</i> <i>We recently have appointed Māori to our staff and always seeking Māori for greater involvement in our school.</i>
How have you enhanced the abilities of individual employees?	<i>We are continually enhancing the abilities of individual employees by providing targeted professional development to enhance teacher and staff capabilities.</i>
How are you recognising the employment requirements of women?	<i>We are continually inquiring, collaborating conferencing and listening to the requirements of women in our space.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We meet the needs of any staff member with disabilities so they can perform their duties with out any out any hindrance.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	X	

A

Good Employer Statement.pdf

Has this policy or programme been made available to staff?	X	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	X	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	X	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	X	
Does your EEO programme/policy set priorities and objectives?	X	