

GLEN EDEN INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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 of Trustees

Name	Position	How Position Gained	Term Expires
Dave Kindley	Elected	Staff Rep	May-22
Leah Holland	Co-opted	Parent Rep	May-22
Lisa van Beurden	Elected	Parent Rep	May-22
Maree Stavert	Appointed	Principal	Current
Megan Syddall	Elected	Parent Rep	May-22
Phil Wilkinson	Elected	Chairperson	May-22
Richard Nauck	Elected	Parent Rep	Dec-20
Sarah Layton	Elected	Parent Rep	May-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

GLEN EDEN INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2020

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Glen Eden Intermediate School

Statement of Responsibility

For the year ended 31 December 2020

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

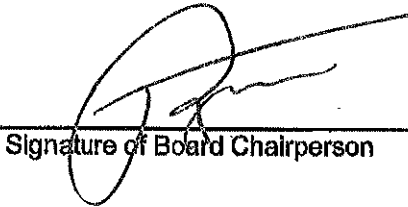
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Phil Wilkinson

Full Name of Board Chairperson



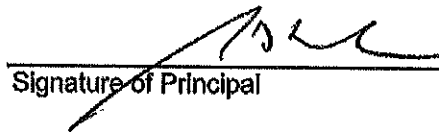
Signature of Board Chairperson

31/05/2021

Date:

Maree Stavert

Full Name of Principal



Signature of Principal

31/05/2021

Date:

Glen Eden Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	8,209,541	7,483,731	7,397,421
Locally Raised Funds	3	391,804	554,500	897,495
Interest income		46,801	60,000	67,652
International Students	4	37,827	160,000	247,261
		<u>8,685,973</u>	<u>8,258,231</u>	<u>8,609,829</u>
Expenses				
Locally Raised Funds	3	367,806	549,180	587,287
International Students	4	78,310	107,000	102,618
Learning Resources	5	5,175,973	4,795,090	4,666,481
Administration	6	329,419	352,520	323,122
Finance		5,921	6,966	6,998
Property	7	2,136,188	2,304,676	2,161,582
Depreciation	8	141,349	140,000	140,818
Loss on Disposal of Property, Plant and Equipment		1,698	-	4,519
		<u>8,236,664</u>	<u>8,255,432</u>	<u>7,993,425</u>
Net Surplus / (Deficit) for the year		449,309	2,799	616,404
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>449,309</u></u>	<u><u>2,799</u></u>	<u><u>616,404</u></u>

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

Glen Eden Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>3,552,920</u>	<u>3,552,920</u>	<u>2,903,091</u>
Total comprehensive revenue and expense for the year		449,309	2,799	616,404
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		3,750	-	33,425
Equity at 31 December	25	<u>4,005,979</u>	<u>3,555,719</u>	<u>3,552,920</u>
Retained Earnings		4,005,979	3,555,719	3,552,920
Equity at 31 December		<u>4,005,979</u>	<u>3,555,719</u>	<u>3,552,920</u>

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	690,487	602,344	618,544
Accounts Receivable	10	397,186	327,052	327,052
GST Receivable		14,466	29,220	29,220
Prepayments		46,652	9,926	9,926
Inventories	11	215,690	135,625	135,625
Investments	12	2,672,996	2,172,116	2,172,116
		<u>4,037,477</u>	<u>3,276,283</u>	<u>3,292,483</u>
Current Liabilities				
Accounts Payable	14	557,066	384,069	384,070
Revenue Received in Advance	15	17,041	22,266	22,265
Provision for Cyclical Maintenance	16	87,206	97,353	97,353
Finance Lease Liability - Current Portion	17	35,594	31,778	31,778
Funds held in Trust	18	-	20,326	20,326
Funds held for Capital Works Projects	19	92,780	32,330	32,330
		<u>789,687</u>	<u>588,122</u>	<u>588,122</u>
Working Capital Surplus/(Deficit)		3,247,790	2,688,161	2,704,361
Non-current Assets				
Property, Plant and Equipment	13	917,102	1,013,855	994,854
		<u>917,102</u>	<u>1,013,855</u>	<u>994,854</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	145,105	99,222	99,222
Finance Lease Liability	17	13,808	47,075	47,075
		<u>158,913</u>	<u>146,297</u>	<u>146,297</u>
Net Assets		<u>4,005,979</u>	<u>3,555,719</u>	<u>3,552,920</u>
Equity	25	<u>4,005,979</u>	<u>3,555,719</u>	<u>3,552,920</u>

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,053,432	2,416,659	1,650,295
Locally Raised Funds		385,053	557,163	900,157
International Students		20,826	148,822	236,083
Goods and Services Tax (net)		14,754	(63,853)	(63,853)
Funds Administered on Behalf of Third Parties		(20,326)	12,889	12,889
Payments to Employees		(672,089)	(791,557)	(685,028)
Payments to Suppliers		(1,216,099)	(1,545,439)	(1,408,964)
Cyclical Maintenance Payments in the year		(7,930)	(118,839)	(49,111)
Interest Paid		(5,921)	(6,966)	(6,998)
Interest Received		51,668	61,120	68,772
Net cash from/(to) Operating Activities		603,368	669,999	654,242
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(62,285)	(189,597)	(215,933)
Purchase of Investments		(500,880)	(193,245)	(193,245)
Net cash from/(to) Investing Activities		(563,165)	(382,842)	(409,178)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,750	-	33,425
Finance Lease Payments		(32,460)	(38,143)	(38,145)
Funds Held for Capital Works Projects		60,450	32,330	32,330
Net cash from/(to) Financing Activities		31,740	(5,813)	27,610
Net increase/(decrease) in cash and cash equivalents		71,943	281,344	272,674
Cash and cash equivalents at the beginning of the year	9	618,544	321,000	345,870
Cash and cash equivalents at the end of the year	9	690,487	602,344	618,544

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

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

Glen Eden Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2020

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 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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

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

Recognition of grants

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

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) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are 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.

n) Revenue Received in Advance

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

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

o) 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, 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.

r) 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.

s) Budget Figures

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

t) 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,691,724	1,680,151	1,502,262
Teachers' Salaries Grants	4,502,048	4,009,765	4,099,940
Use of Land and Buildings Grants	1,677,692	1,668,376	1,647,186
Resource Teachers Learning and Behaviour Grants	132,358	82,000	95,393
Other MoE Grants	189,984	43,439	47,244
Other Government Grants	15,735	-	5,396
	<u>8,209,541</u>	<u>7,483,731</u>	<u>7,397,421</u>

The school has opted in to the donations scheme for this year. Total amount received was \$153,750.

Other MOE Grants total includes additional COVID-19 funding totalling \$95,921 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	3,332	3,000	117,238
Bequests & Grants	-	-	33,181
Activities	86,000	197,400	346,758
Trading	221,636	235,600	246,664
Fundraising	41,145	73,500	105,425
Other Revenue	39,691	45,000	48,229
	<u>391,804</u>	<u>554,500</u>	<u>897,495</u>
Expenses			
Activities	160,424	318,000	351,343
Trading	161,645	185,680	133,948
Fundraising (Costs of Raising Funds)	2,743	500	13,685
Transport (Local)	42,994	45,000	52,508
Other Locally Raised Funds Expenditure	-	-	35,803
	<u>367,806</u>	<u>549,180</u>	<u>587,287</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>23,998</u>	<u>5,320</u>	<u>310,208</u>

4. International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	2	18	23
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	37,827	160,000	247,261
Expenses			
Commissions	410	10,000	9,083
Recruitment	-	-	4,716
International Student Levy	586	8,000	5,888
Employee Benefit - Salaries	75,152	74,000	74,416
Other Expenses	2,162	15,000	8,515
	78,310	107,000	102,618
<i>Surplus/ (Deficit) for the year International Students</i>	(40,483)	53,000	144,643

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	195,937	209,325	177,021
Equipment Repairs	8,956	24,000	13,157
Information and Communication Technology	56,453	70,000	55,218
Library Resources	2,968	3,300	3,010
Employee Benefits - Salaries	4,873,342	4,425,265	4,382,638
Staff Development	38,317	63,200	35,437
	5,175,973	4,795,090	4,666,481

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,780	8,000	7,980
Board of Trustees Fees	3,000	3,240	3,020
Board of Trustees Expenses	5,227	5,940	11,559
Communication	15,620	20,340	17,813
Consumables	1,327	2,000	1,662
Other	52,505	76,000	47,768
Employee Benefits - Salaries	202,756	199,000	203,052
Insurance	13,194	10,000	13,213
Service Providers, Contractors and Consultancy	28,010	28,000	17,055
	329,419	352,520	323,122

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	135,423	132,000	126,527
Cyclical Maintenance Provision	43,666	104,500	34,772
Grounds	29,431	42,500	22,602
Heat, Light and Water	63,435	93,000	78,355
Rates	114	100	96
Repairs and Maintenance	64,196	136,000	129,886
Use of Land and Buildings	1,677,692	1,668,376	1,647,186
Security	10,427	20,000	15,780
Employee Benefits - Salaries	111,804	108,200	106,378
	<u>2,136,188</u>	<u>2,304,676</u>	<u>2,161,582</u>

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

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	31,341	31,042	31,341
Furniture and Equipment	39,599	39,221	29,057
Information and Communication Technology	18,710	18,532	16,776
Motor Vehicles	10,217	10,120	10,217
Leased Assets	33,382	33,063	45,163
Library Resources	8,100	8,022	8,264
	<u>141,349</u>	<u>140,000</u>	<u>140,818</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	650,562	362,445	378,645
Bank Call Account	39,725	39,699	39,699
Short-term Bank Deposits	-	200,000	200,000
Cash and cash equivalents for Statement of Cash Flows	<u>690,487</u>	<u>602,344</u>	<u>618,544</u>

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

Of the \$690,487 Cash and Cash Equivalents, \$92,780 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	19,098	570	570
Interest Receivable	7,165	12,032	12,032
Banking Staffing Underuse	-	23,630	23,630
Teacher Salaries Grant Receivable	370,923	290,820	290,820
	<u>397,186</u>	<u>327,052</u>	<u>327,052</u>
Receivables from Exchange Transactions	26,263	12,602	12,602
Receivables from Non-Exchange Transactions	370,923	314,450	314,450
	<u>397,186</u>	<u>327,052</u>	<u>327,052</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,316	1,408	1,408
School Uniforms	214,374	134,217	134,217
	<u>215,690</u>	<u>135,625</u>	<u>135,625</u>

12. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	2,672,996	2,172,116	2,172,116
	<u>2,672,996</u>	<u>2,172,116</u>	<u>2,172,116</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	514,546	-	-	-	(31,341)	483,205
Furniture and Equipment	282,134	18,974	-	-	(39,599)	261,509
Information and Communication Technology	39,842	34,664	-	-	(18,710)	55,796
Motor Vehicles	30,653	-	-	-	(10,217)	20,435
Leased Assets	69,832	3,009	-	-	(33,382)	39,459
Library Resources	57,849	8,647	(1,698)	-	(8,100)	56,698
Balance at 31 December 2020	994,856	65,294	(1,698)	-	(141,349)	917,102

The net carrying value of equipment held under a finance lease is \$39,459 (2019: \$69,831)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	1,267,692	(784,487)	483,205
Furniture and Equipment	1,125,778	(864,269)	261,509
Information and Communication Technology	576,003	(520,207)	55,796
Motor Vehicles	51,087	(30,652)	20,435
Leased Assets	108,233	(68,774)	39,459
Library Resources	241,847	(185,149)	56,698
Balance at 31 December 2020	3,370,640	(2,453,538)	917,102

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	545,887	-	-	-	(31,341)	514,546
Furniture and Equipment	123,648	187,544	-	-	(29,057)	282,134
Information and Communication Technology	25,207	31,411	-	-	(16,776)	39,842
Motor Vehicles	40,870	-	-	-	(10,217)	30,652
Leased Assets	41,084	73,911	-	-	(45,163)	69,831
Library Resources	61,652	8,980	(4,519)	-	(8,264)	57,849
Balance at 31 December 2019	838,348	301,846	(4,519)	-	(140,818)	994,854

The net carrying value of equipment held under a finance lease is \$69,831 (2018: \$41,084)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	1,267,692	(753,146)	514,546
Furniture and Equipment	1,126,706	(844,572)	282,134
Information and Communication Technology	544,189	(504,347)	39,842
Motor Vehicles	51,087	(20,434)	30,652
Leased Assets	218,649	(148,817)	69,831
Library Resources	240,252	(182,403)	57,849
Balance at 31 December 2019	3,448,575	(2,453,719)	994,854

14. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	152,847	64,192	64,191
Accruals	3,300	7,980	7,980
Banking Staffing Overuse	11,719	-	-
Employee Entitlements - Salaries	370,923	297,593	297,595
Employee Entitlements - Leave Accrual	18,277	14,304	14,304
	<u>557,066</u>	<u>384,069</u>	<u>384,070</u>

Payables for Exchange Transactions	557,066	384,069	384,070
	<u>557,066</u>	<u>384,069</u>	<u>384,070</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	-	17,001	17,001
Other	17,041	5,265	5,264
	<u>17,041</u>	<u>22,266</u>	<u>22,265</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	196,575	196,575	210,914
Increase/ (decrease) to the Provision During the Year	43,666	104,500	34,772
Use of the Provision During the Year	(7,930)	(104,500)	(49,111)
Provision at the End of the Year	<u>232,311</u>	<u>196,575</u>	<u>196,575</u>
Cyclical Maintenance - Current	87,206	97,353	97,353
Cyclical Maintenance - Term	145,105	99,222	99,222
	<u>232,311</u>	<u>196,575</u>	<u>196,575</u>

17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	38,668	31,788	37,521
Later than One Year and no Later than Five Years	14,216	47,075	50,304
	<u>52,884</u>	<u>78,863</u>	<u>87,825</u>

18. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	20,326	20,326
	<u>-</u>	<u>20,326</u>	<u>20,326</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.

19. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 5, Boiler Pipeworks	<i>in progress</i>	32,330	-	(31,760)	-	570
AMS 3,4,8,9, DQLS 7	<i>in progress</i>	-	97,735	(19,057)	-	78,678
Weathertightness Remedial	<i>in progress</i>	-	85,535	(28,451)	-	57,084
Heat Pumps 1 & 2	<i>in progress</i>	-	-	(32,457)	-	(32,457)
Tech Block Gutter Replacement	<i>in progress</i>	-	-	(1,800)	-	(1,800)
LSC Office Space	<i>completed</i>	-	148,499	(157,794)	-	(9,295)
Totals		<u>32,330</u>	<u>331,769</u>	<u>(271,319)</u>	<u>-</u>	<u>92,780</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	92,780
	<u>(92,780)</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 5, Boiler Pipeworks	<i>in progress</i>	-	49,500	(17,170)	-	32,330
Totals		<u>-</u>	<u>49,500</u>	<u>(17,170)</u>	<u>-</u>	<u>32,330</u>

20. 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 the Chair of the Board and also owns Cambrian Plastics Limited. During the year the School contracted Cambrian Plastics Limited to service the School's Trophies. The total value of all transactions for the year was \$5,720 (2019: \$4,000) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 23 clause 10 of the Education and Training Act 2020.

21. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,000	3,020
Full-time equivalent members	0.03	0.04
<i>Leadership Team</i>		
Remuneration	879,740	484,512
Full-time equivalent members	8	4
Total key management personnel remuneration	<u>882,740</u>	<u>487,532</u>
Total full-time equivalent personnel	<u>8.03</u>	<u>4.04</u>

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160 - 170
Benefits and Other Emoluments	0-5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	6.00	2.00
110-120	2.00	1.00
	<u>8.00</u>	<u>3.00</u>

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

22. 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:

	2020 Actual	2019 Actual
Total	\$0	-
Number of People	0	-

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$58,599 contract for Tech Block Gutter Replacement, which will be fully funded by the Ministry of Education. \$0.00 has been received from the Ministry and \$1,800 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any contracts:

25. 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.

26. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	690,487	602,344	618,544
Receivables	397,186	327,052	327,052
Investments - Term Deposits	2,672,996	2,172,116	2,172,116
Total Financial assets measured at amortised cost	<u>3,760,669</u>	<u>3,101,512</u>	<u>3,117,712</u>

Financial liabilities measured at amortised cost

Payables	557,066	384,069	384,070
Finance Leases	49,402	78,853	78,853
Total Financial Liabilities Measured at Amortised Cost	<u>606,468</u>	<u>462,922</u>	<u>462,923</u>

27. Events After Balance Date

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

28. Comparatives

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

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Independent Auditor's Report

To the readers of Glen Eden Intermediate School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Glen Eden Intermediate School (the School). The Auditor-General has appointed me, Jason Stinchcombe, 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 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 2021. 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.

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, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 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, analysis of variance, 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 School.

A handwritten signature in blue ink that reads 'Jason Stinchcombe'.

Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Glen Eden Intermediate School 2020 Student Achievement-Analysis of Variance

Focus:	READING
Annual aim:	To ensure a sustained increase of students achieving at Level 4 of the New Zealand curriculum for reading.
Baseline data:	<p>Year 7 2020 We have decided to use our 2020 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2020 and Year 8 target for the end of 2021.</p> <p>Analysis of mid year 2020 overall teacher judgements of student achievement: 36% of Year 7 students were at NZC Level 4 or above 33% of Year 7 male students were at expectation 23% of Year 7 Maori students were at NZC Level 4 or above (77 students below) 26% of Year 7 PI students were at NZC Level 4 or above (37 students below)</p> <p>Year 8 2019 We have decided to use our 2019 mid year achievement judgements as the baseline data for our Year 8 targets. Therefore our Year 8 targets will be tracked over a period of 18 months from mid year 2019 to end of year 2020.</p> <p>Analysis of mid year 2019 overall teacher judgements of student achievement: 29% of cohort were at NZC Level 4 or above 25% of cohort male students were at NZC Level 4 or above 17% of Maori students were at NZC Level 4 or above 10% of Pasifika students were at NZC Level 4 or above</p>
Targets 2020:	<p>Year 7 2020 - Year 8 2021 Targets: By the end of Year 7 76% of all students will be at NZC Level 4 or above. By the end of 2021 90% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 73% of male students will be at NZC Level 4 or above. By the end of 2021 87% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 63% of Maori students will be at NZC Level 4 or above. By the end of 2021 89% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 66% of Pasifika students will be at NZC Level 4 or above. By the end of 2021 90% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2019 - Year 8 2020 Targets: By the end of Year 8 91% of all students will be at NZC Level 4 or above. By the end of Year 8 85% of male students will be at NZC Level 4 or above.</p>

Year 8 Maori students target will be to maintain 65 students at NZC Level 4 or above and move 2 students into NZC Level 4 that is a percentage target of 86%.
 Year 8 Pasifika students target will be to maintain 49 students at NZC Level 4 or above and move 4 students into NZC Level 4 that is a percentage target of 85%.

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 2021 (<i>where to next?</i>)
<p>Planning and Teaching</p> <ul style="list-style-type: none"> Initiated the implementation of the revised reading progressions Students self regulating and reflecting on their learning was implemented, moreso during distance learning. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> One tracking system was used for reading, writing and mathematics. Students were active participants in assessing their learning. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> Changed the reporting of achievement data to the community and to parents by completing the transition away from National Standards language. Started the change in reporting mindset as we measure value added to individuals rather than against ambiguous benchmarks. Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream GEIS ACOL position continued to focus on developing a shared understanding of progress through the curriculum levels ICOL inquiries continued within school and connected with ICOL inquiries across Kotuitui. 	<p>Year 7 incremental reading targets for all students, males and Pasifika students were not achieved.</p> <p>Year 7 reading target for Maori was achieved. By the end of Year 7 63% of Maori students will be at NZC Level 4 or above.</p> <p>Year 8 reading data from mid year 2019 to the end of 2020 showed that positive progress was made by all cohorts over this period:</p> <ul style="list-style-type: none"> 92% of all Year 8 students are at NZC Level 4 or above. (+63% from mid Year 7). 90% of Year 8 male students are at NZC Level 4 or above. (+65% from mid Year 7). 85% of Year 8 Maori students are at NZC Level 4 or above. (+68 from mid year 7). 80% of Year 8 Pasifika students are at NZC Level 4 or above. (+70% from mid Year 7). <p>In summary, Year 8 reading targets for all students and males were achieved. For Year 8 Maori and Pasifika students targets were not achieved.</p>	<p>COVID disruptions that occurred in 2020 impacted our ability to effectively implement the actions planned for the year and our ability to achieve set targets. This is particularly evident for Year 7 student cohorts.</p> <p>Incremental targets for Year 7 proved to be problematic. It is a challenge to set a realistic 6 month target.</p> <p>Year 8 Pasifika student numbers dropped dramatically from 2019 to 2020, this impacted the Pasifika data. We were unable to calculate numbers of students that shifted accurately. This highlighted the need to stay with percentage shifts in small cohort data.</p>	<p><u>Moving forward in 2021:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> Full and consistent implementation of the revised reading progressions A particular focus on students self regulating and reflecting on their learning. Targeted PLD focused on best practice in reading. Students setting iSMART goals related to reading. These goals will focus on enhancing individual students progress and will be supported by classroom programmes. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> One tracking system will be used for reading, writing and mathematics to build consistency and teacher capability. Students will be active participants in assessing their learning. CoL curriculum workstream will incorporate the principles of best assessment practice. Regular focus on moderation during learning area meetings. <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 reading progress will be completed regularly and in a more timely manner using digital technologies and student led discussions. Students will be active participants in sharing their learning with their parents. Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream GEIS ACOL position will continue to focus on developing a shared understanding of progress through the curriculum levels

- ICOL inquiries continue within 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 New Zealand curriculum for writing.
Baseline data:	<p>Year 7 2020 We have decided to use our 2020 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2020 and Year 8 target for the end of 2021.</p> <p>Analysis of mid year 2020 overall teacher judgements of student achievement: 27% of Year 7 students were at NZC Level 4 or above 21% of Year 7 male students were at NZC Level 4 or above 17% of Year 7 Maori students were at NZC Level 4 or above (83 students below) 24% of Year 7 PI students were at NZC Level 4 or above (38 students below)</p> <p>Year 8 2019 We have decided to use our 2019 mid year achievement judgements as the baseline data for our Year 8 targets. Therefore our Year 8 targets will be tracked over a period of 18 months from mid year 2019 to end of year 2020.</p> <p>Analysis of mid year 2019 overall teacher judgements of student achievement: 17% of cohort were at NZC Level 4 or above 11% of cohort male students were at NZC Level 4 or above 5% of Maori students were at NZC Level 4 or above 1% of Pasifika students were at NZC Level 4 or above</p>
Targets 2020:	<p>Year 7 2020- Year 8 2021 Targets: By the end of Year 7 77% of all students will be at NZC Level 4 or above. By the end of 2021 87% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 70% of male students will be at NZC Level 4 or above. By the end of 2021 80% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 60% of Maori students will be at NZC Level 4 or above. By the end of 2021 75% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 69% of Pasifika students will be at NZC Level 4 or above. By the end of 2021 80% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2019 - Year 8 2020 Targets: By the end of Year 8 83% of all students will be at NZC Level 4 or above. By the end of Year 8 74% of male students will be at NZC Level 4 or above.</p> <p>Year 8 Maori students target will be to maintain 61 students at NZC Level 4 or above and move 3 students into NZC Level 4 that is a percentage target of 82%.</p>

Year 8 Pasifika students target will be to maintain 47 students at NZC Level 4 or above and move 3 students into NZC Level 4 that is a percentage target of 81%.

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 2021 (<i>where to next?</i>)
<p>Planning and Teaching</p> <ul style="list-style-type: none"> Initiated the implementation of the revised writing progressions Students self regulating and reflecting on their learning was implemented, moreso during distance learning. Write that essay was trialed in Karekare minischool. This is a writing improvement programme that accelerates writing and builds teacher capability in writing instruction. It includes using an online writing tool. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> One tracking system was used for reading, writing and mathematics. Students were active participants in assessing their learning. <p>Pasifika</p> <ul style="list-style-type: none"> Targeted literacy support for Pasifika students was resourced. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> Changed the reporting of achievement data to the community and to parents by completing the transition away from National Standards language. Started the change in reporting mindset as we measure value added to individuals rather than against ambiguous benchmarks. Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream GEIS ACOL position will continue to focus on 	<p>Year 7 incremental writing targets for all students, males, Maori and Pasifika students were not achieved.</p> <p>Year 8 writing data from mid year 2019 to the end of 2020 showed that positive progress was made by all cohorts over this period:</p> <ul style="list-style-type: none"> 90% of all Year 8 students are at NZC Level 4 or above. (+73% from mid Year 7). 88% of Year 8 male students are at NZC Level 4 or above. (+77% from mid Year 7). 85% of Year 8 Maori students are at NZC Level 4 or above. (+80 from mid year 7). 78% of Year 8 Pasifika students are at NZC Level 4 or above. (+77% from mid Year 7). <p>In summary, Year 8 writing targets for all students, males and Maori students were achieved. For Year 8 Pasifika the student target was not achieved.</p>	<p>COVID disruptions that occurred in 2020 impacted our ability to effectively implement the actions planned for the year and our ability to achieve set targets. This is particularly evident for Year 7 student cohorts.</p> <p>Incremental targets for Year 7 proved to be problematic. It is a challenge to set a realistic 6 month target.</p> <p>Year 8 Pasifika student numbers dropped dramatically from 2019 to 2020, this impacted the Pasifika data. We were unable to calculate numbers of students that shifted accurately. This highlighted the need to stay with percentage shifts in small cohort data.</p>	<p><u>Moving forward in 2021:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> Full and consistent implementation of the revised writing progressions A particular focus on students self regulating and reflecting on their learning. Write that essay PLD will be continuing in Karekare minischool and starting in Te Henga. This is a writing improvement programme that accelerates writing and builds teacher capability in writing instruction. It includes using an online writing tool. Students setting iSMART goals related to writing. These goals will focus on enhancing individual students progress and will be supported by classroom programmes. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> One tracking system will be used for reading, writing and mathematics to build consistency and teacher capability. Students will be active participants in assessing their learning. CoL curriculum workstream will incorporate the principles of best assessment practice. Regular focus on moderation during learning area meetings. <p>Pasifika</p> <ul style="list-style-type: none"> Targeted literacy support for Pasifika students will be resourced. The learning hub trialed a GEIS designed programme in Term 4 2019, this included the integration of reading and writing using cultural contexts, practical activities taught by parents and a celebration of success. This will be continued and expanded upon in 2021. Staff cultural responsiveness PD planned for 2021. A specific focus on supporting Pasifika learners and developing a shared understanding of Tapasa. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> Change the reporting of achievement

<p>developing a shared understanding of progress through the curriculum levels</p> <ul style="list-style-type: none"> • ICOL inquiries continue within school and connect with ICOL inquiries across Kotuitui. 			<p>data to the community and to parents by completing the transition away from National Standards language.</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 writing progress will be completed regularly and in a more timely manner using digital technologies and student led discussions. • Students will be active participants in sharing their learning with their parents. • Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream • GEIS ACOL position will continue to focus on developing a shared understanding of progress through the curriculum levels • ICOL inquiries continue within school and connect with ICOL inquiries across Kotuitui.
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Focus:	MATHEMATICS
Annual aim:	To ensure a sustained increase of students achieving at Level 4 of the New Zealand curriculum for mathematics.
Baseline data:	<p>Year 7 2020 We have decided to use our 2020 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2020 and Year 8 target for the end of 2021.</p> <p>Analysis of mid year 2020 overall teacher judgements of student achievement: 34% of Year 7 students were at NZC Level 4 or above 29% of Year 7 Maori students were at NZC Level 4 or above (71 students below) 24% of Year 7 PI students were at NZC Level 4 or above (38 students below)</p> <p>Year 8 2019 We have decided to use our 2019 mid year achievement judgements as the baseline data for our Year 8 targets. Therefore our Year 8 targets will be tracked over a period of 18 months from mid year 2019 to end of year 2020.</p> <p>Analysis of mid year 2019 overall teacher judgements of student achievement: 26% of cohort were at NZC Level 4 or above 22% of Maori students were at NZC Level 4 or above 10% of Pasifika students were at NZC Level 4 or above</p>

Targets 2020:

Year 7 2020- Year 8 2021 Targets:

By the end of Year 7 77% of all students will be at NZC Level 4 or above. By the end of 2021 89% of this cohort will be at NZC Level 4 or above.

By the end of Year 7 74% of Maori students will be at NZC Level 4 or above. By the end of 2021 86% of this cohort will be at NZC Level 4 or above.

By the end of Year 7 70% of Pasifika students will be at NZC Level 4 or above. By the end of 2021 80% of this cohort will be at NZC Level 4 or above.

Year 7 2019 - Year 8 2020 Targets:

By the end of Year 8 86% of all students will be at NZC Level 4 or above.

Year 8 Maori students target will be to maintain 58 students at NZC Level 4 or above and move 3 students into NZC Level 4 that is a percentage target of 79%.

Year 8 Pasifika students target will be to maintain 47 students at NZC Level 4 or above and move 3 students into NZC Level 4 that is a percentage target of 82%.

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 2021 <i>(where to next)</i>
<p>Planning and Teaching</p> <ul style="list-style-type: none"> Initiated the implementation of the revised mathematics progressions Students self regulating and reflecting on their learning was implemented, moreso during distance learning. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> One tracking system was used for reading, writing and mathematics. Students were active participants in assessing their learning. <p>Pasifika</p> <ul style="list-style-type: none"> Targeted mathematics support for Pasifika students was resourced. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> Changed the reporting of achievement data to the community and to parents by completing the transition away from National Standards language. Started the change in reporting mindset as we measure value added to individuals rather than against ambiguous benchmarks. Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream GEIS ACOL position continued to focus on developing a shared understanding of progress through the curriculum levels ICOL inquiries continued within school and connected with ICOL inquiries across Kotuitui. 	<p>Year 7 incremental mathematics targets for all students, males, Maori and Pasifika students were not achieved.</p> <p>Year 8 mathematics data from mid year 2019 to the end of 2020 showed that positive progress was made by all cohorts over this period:</p> <ul style="list-style-type: none"> 92% of all Year 8 students are at NZC Level 4 or above. (+66% from mid Year 7). 89% of Year 8 male students are at NZC Level 4 or above. (+67% from mid Year 7). 85% of Year 8 Maori students are at NZC Level 4 or above. (+80 from mid year 7). 80% of Year 8 Pasifika students are at NZC Level 4 or above. (+70% from mid Year 7). <p>In summary, Year 8 mathematics targets for all students and Maori students were achieved. For Year 8 Pasifika the student target was not achieved.</p>	<p>COVID disruptions that occurred in 2020 impacted our ability to effectively implement the actions planned for the year and our ability to achieve set targets. This is particularly evident for Year 7 student cohorts.</p> <p>Incremental targets for Year 7 proved to be problematic. It is a challenge to set a realistic 6 month target.</p> <p>Year 8 Pasifika student numbers dropped dramatically from 2019 to 2020, this impacted the Pasifika data. We were unable to calculate numbers of students that shifted accurately. This highlighted the need to stay with percentage shifts in small cohort data.</p>	<p><u>Moving forward in 2021:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> Full and consistent implementation of the revised reading progressions A particular focus on students self regulating and reflecting on their learning. Targeted PLD focused on best practice in reading. Students setting iSMART goals related to reading. These goals will focus on enhancing individual students progress and will be supported by classroom programmes. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> One tracking system will be used for reading, writing and mathematics to build consistency and teacher capability. Students will be active participants in assessing their learning. CoL curriculum workstream will incorporate the principles of best assessment practice. Regular focus on moderation during learning area meetings. <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 reading progress will be completed regularly and in a more timely manner using digital technologies and student led discussions. Students will be active participants in sharing their learning with their parents. Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream GEIS ACOL position will continue to focus on developing a shared understanding of progress through the curriculum levels ICOL inquiries continue within school and connect with ICOL inquiries across Kotuitui.

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of 14259.55 + GST. The funding was spent on purchasing sports equipment for classes to increase the numbers taking part in active play during break times. We were able to offer more sporting codes to increase participation beyond the major sports. The funding has helped us encourage the students to participate in Active Play during break times and school wide sporting events as well as compete at Auckland wide competitions. The number of students participating in sport and active play increased from 60% to 75%