

GLEN EDEN INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Staff Rep	Elected	Sep-22
Leah Holland	Parent Rep	Co-opted	Sep-22
Lisa van Beurden	Parent Rep	Elected	Sep-22
Maree Stavert	Principal	Appointed	Current
Megan Syddall	Parent Rep	Elected	Sep-22
Phil Wilkinson	Presiding Member	Elected	Sep-22
Sarah Layton	Parent Rep	Elected	Sep-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 2021

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Glen Eden Intermediate School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Philip Wilkinson

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

Date:

23-05-2022

Maree Stavert

Full Name of Principal

[Signature]

Signature of Principal

Date:

25/5/22

Glen Eden Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	7,849,165	7,733,741	8,209,541
Locally Raised Funds	3	394,360	586,200	391,804
Interest Income		28,948	30,000	46,801
International Students	4	-	-	37,827
		8,272,473	8,349,941	8,685,973
Expenses				
Locally Raised Funds	3	272,031	424,980	367,806
International Students	4	1,359	-	78,310
Learning Resources	5	5,445,792	5,092,940	5,175,973
Administration	6	328,643	360,620	329,419
Finance		3,075	6,000	5,921
Property	7	1,532,523	2,281,586	2,136,188
Depreciation	12	144,506	135,000	141,349
Loss on Disposal of Property, Plant and Equipment		533	-	1,698
		7,728,462	8,301,126	8,236,664
Net Surplus / (Deficit) for the year		544,011	48,815	449,309
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		544,011	48,815	449,309

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 Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	369,381	465,318	690,487
Accounts Receivable	9	470,829	397,186	397,186
GST Receivable		16,199	14,466	14,466
Prepayments		25,581	46,652	46,652
Inventories	10	159,100	215,690	215,690
Investments	11	3,503,781	2,672,996	2,672,996
		<u>4,544,871</u>	<u>3,812,308</u>	<u>4,037,477</u>
Current Liabilities				
Accounts Payable	13	491,039	560,082	557,066
Revenue Received in Advance	14	31,123	17,041	17,041
Provision for Cyclical Maintenance	15	66,426	87,206	87,206
Finance Lease Liability	16	13,527	35,594	35,594
Funds held for Capital Works Projects	17	37,883	92,780	92,780
		<u>639,998</u>	<u>792,703</u>	<u>789,687</u>
Working Capital Surplus/(Deficit)		3,904,873	3,019,605	3,247,790
Non-current Assets				
Property, Plant and Equipment	12	837,851	1,194,101	917,102
		<u>837,851</u>	<u>1,194,101</u>	<u>917,102</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	192,452	145,105	145,105
Finance Lease Liability	16	281	13,807	13,808
		<u>192,733</u>	<u>158,912</u>	<u>158,913</u>
Net Assets		<u>4,549,990</u>	<u>4,054,794</u>	<u>4,005,979</u>
Equity		<u>4,549,990</u>	<u>4,054,794</u>	<u>4,005,979</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 Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		4,005,979	4,005,979	3,552,920
Total comprehensive revenue and expense for the year		544,011	48,815	449,309
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,750
Equity at 31 December		4,549,990	4,054,794	4,005,979
Retained Earnings		4,549,990	4,054,794	4,005,979
Equity at 31 December		4,549,990	4,054,794	4,005,979

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 Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,903,497	2,436,875	2,053,432
Locally Raised Funds		413,046	579,448	385,053
International Students		10,061	(17,001)	20,826
Goods and Services Tax (net)		(1,733)	14,754	14,754
Payments to Employees		(728,745)	(752,581)	(672,089)
Payments to Suppliers		(954,850)	(1,645,564)	(1,216,099)
Interest Paid		(3,075)	(6,000)	(5,921)
Interest Received		27,756	34,867	51,668
Net cash from/(to) Operating Activities		665,957	644,798	631,624
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(65,789)	(240,104)	(62,285)
Purchase of Investments		(830,785)	(500,880)	(500,880)
Net cash from/(to) Investing Activities		(896,574)	(740,984)	(563,165)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,750
Finance Lease Payments		(35,593)	(80,964)	(32,460)
Painting contract payments		-	-	(7,930)
Funds Administered on Behalf of Third Parties		(54,897)	40,124	40,124
Net cash from/(to) Financing Activities		(90,490)	(40,840)	3,484
Net increase/(decrease) in cash and cash equivalents		(321,107)	(137,026)	71,943
Cash and cash equivalents at the beginning of the year	8	690,487	602,344	618,544
Cash and cash equivalents at the end of the year	8	369,381	465,318	690,487

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 2021

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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 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 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 not trivial.

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 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

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. 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.

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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

n) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

o) 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.

p) Borrowings

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

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

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,701,065	1,885,415	1,691,724
Teachers' Salaries Grants	4,743,615	4,099,940	4,502,048
Use of Land and Buildings Grants	1,121,009	1,647,186	1,677,692
Other MoE Grants	262,404	85,200	322,342
Other Government Grants	21,072	16,000	15,735
	<u>7,849,165</u>	<u>7,733,741</u>	<u>8,209,541</u>

The school has opted in to the donations scheme for this year. Total amount received was \$156,000.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	7,501	3,000	3,332
Curriculum related Activities - Purchase of goods and services	29,959	40,000	30,842
Fees for Extra Curricular Activities	100,536	177,300	86,000
Trading	222,135	313,400	221,636
Fundraising & Community Grants	11,761	7,500	10,303
Other Revenue	22,468	45,000	39,691
	<u>394,360</u>	<u>586,200</u>	<u>391,804</u>
Expenses			
Extra Curricular Activities Costs	94,470	177,800	160,424
Trading	142,514	195,680	161,645
Fundraising and Community Grant Costs	3,300	4,500	2,743
Other Locally Raised Funds Expenditure	31,747	47,000	42,994
	<u>272,031</u>	<u>424,980</u>	<u>367,806</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>122,329</u>	<u>161,220</u>	<u>23,998</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	2
Revenue			
International Student Fees	-	-	37,827
Expenses			
Student Recruitment	473	-	996
Employee Benefit - Salaries	-	-	75,152
Other Expenses	886	-	2,162
	<u>1,359</u>	<u>-</u>	<u>78,310</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>(1,359)</u>	<u>-</u>	<u>(40,483)</u>

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	181,882	364,800	195,937
Equipment Repairs	15,117	25,000	8,956
Information and Communication Technology	61,333	71,000	56,453
Library Resources	3,119	3,500	2,968
Employee Benefits - Salaries	5,152,871	4,538,640	4,873,342
Staff Development	31,470	90,000	38,317
	<u>5,445,792</u>	<u>5,092,940</u>	<u>5,175,973</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,780	8,000	7,780
Board Fees	2,615	3,240	3,000
Board Expenses	6,184	8,940	5,227
Communication	13,152	18,340	15,620
Consumables	303	2,000	1,327
Other	49,620	73,500	52,505
Employee Benefits - Salaries	208,979	208,000	202,756
Insurance	9,267	10,000	13,194
Service Providers, Contractors and Consultancy	28,743	28,600	28,010
	<u>328,643</u>	<u>360,620</u>	<u>329,419</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	134,107	138,000	135,423
Cyclical Maintenance Provision	32,587	94,500	43,666
Grounds	7,008	53,000	29,431
Heat, Light and Water	69,893	98,000	63,435
Rates	123	100	114
Repairs and Maintenance	39,874	116,000	64,196
Use of Land and Buildings	1,121,009	1,647,186	1,677,692
Security	12,716	20,000	10,427
Employee Benefits - Salaries	115,206	114,800	111,804
	<u>1,532,523</u>	<u>2,281,586</u>	<u>2,136,188</u>

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

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Accounts	\$ 369,381	\$ 465,318	\$ 690,487
Cash and cash equivalents for Statement of Cash Flows	<u>369,381</u>	<u>465,318</u>	<u>690,487</u>

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

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Receivables	\$ 4,433	\$ 19,098	\$ 19,098
Interest Receivable	8,357	7,165	7,165
Banking Staffing Underuse	69,325	-	-
Teacher Salaries Grant Receivable	388,714	370,923	370,923
	<u>470,829</u>	<u>397,186</u>	<u>397,186</u>
Receivables from Exchange Transactions	12,790	26,263	26,263
Receivables from Non-Exchange Transactions	458,039	370,923	370,923
	<u>470,829</u>	<u>397,186</u>	<u>397,186</u>

10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Stationery	\$ 464	\$ 1,316	\$ 1,316
School Uniforms	158,636	214,374	214,374
	<u>159,100</u>	<u>215,690</u>	<u>215,690</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	3,503,781	2,672,996	2,672,996
Total Investments	<u>3,503,781</u>	<u>2,672,996</u>	<u>2,672,996</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	483,205	-	-	-	(31,341)	451,864
Furniture and Equipment	261,509	47,007	-	-	(38,842)	269,674
Information and Communication Technology	55,796	9,801	-	-	(22,497)	43,100
Motor Vehicles	20,435	-	-	-	(10,217)	10,217
Leased Assets	39,459	-	-	-	(33,466)	5,993
Library Resources	56,698	8,981	(533)	-	(8,143)	57,003
Balance at 31 December 2021	917,102	65,789	(533)	-	(144,506)	837,851

The net carrying value of equipment held under a finance lease is \$5,993 (2020: \$39,459)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,267,692	(815,828)	451,864	1,267,692	(784,487)	483,205
Furniture and Equipment	1,171,412	(901,739)	269,674	1,125,778	(864,269)	261,509
Information and Communication Technology	571,017	(527,917)	43,100	576,003	(520,207)	55,796
Motor Vehicles	51,087	(40,870)	10,217	51,087	(30,652)	20,435
Leased Assets	108,232	(102,239)	5,993	108,233	(68,774)	39,459
Library Resources	248,554	(191,551)	57,003	241,847	(185,149)	56,698
Balance at 31 December	3,417,994	(2,580,144)	837,851	3,370,640	(2,453,538)	917,102

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	69,972	155,863	152,847
Accruals	9,380	3,300	3,300
Banking Staffing Overuse	-	11,719	11,719
Employee Entitlements - Salaries	388,714	370,923	370,923
Employee Entitlements - Leave Accrual	22,973	18,277	18,277
	491,039	560,082	557,066
Payables for Exchange Transactions	491,039	560,082	557,066
	491,039	560,082	557,066

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees in Advance	10,061	-	-
Other revenue in Advance	21,062	17,041	17,041
	<u>31,123</u>	<u>17,041</u>	<u>17,041</u>

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	232,311	232,311	196,575
Increase/ (decrease) to the Provision During the Year	32,587	(94,500)	43,666
Use of the Provision During the Year	(6,020)	-	(7,930)
Provision at the End of the Year	<u>258,878</u>	<u>137,811</u>	<u>232,311</u>
Cyclical Maintenance - Current	66,426	87,206	87,206
Cyclical Maintenance - Term	192,452	145,105	145,105
	<u>258,878</u>	<u>232,311</u>	<u>232,311</u>

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	13,929	35,594	38,668
Later than One Year and no Later than Five Years	287	13,807	14,216
Future Finance Charges	(408)	-	(3,482)
	<u>13,808</u>	<u>49,401</u>	<u>49,402</u>
Represented by			
Finance lease liability - Current	13,527	35,594	35,594
Finance lease liability - Term	281	13,807	13,808
	<u>13,808</u>	<u>49,401</u>	<u>49,402</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 5, Boiler Pipeworks	570	(570)	-	-	-
AMS 3,4,8,9, DQLS 7	78,678	-	(74,458)	-	4,220
Weathertightness Remedial	57,084	71,530	(159,168)	-	(30,554)
Heat Pumps 1 & 2	(32,457)	41,199	(1,200)	-	7,542
Tech Block Gutter Replacement	(1,800)	136,574	(78,099)	-	56,675
LSC Office Space	(9,295)	9,295	-	-	-
Totals	92,780	258,028	(312,925)	-	37,883

Represented by:

Funds Held on Behalf of the Ministry of Education	68,437
Funds Due from the Ministry of Education	(30,554)
	<u>37,883</u>

2020	Opening Balances	Receipts from MoE	Payments	Board 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>in progress</i> -	148,499	(157,794)	-	(9,295)
Totals	32,330	331,769	(271,319)	-	92,780

18. Related Party Transactions

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

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

Phil Wilkinson is the Chair of the Board and also owns Cambrian Plastics Limited. During the year the School contracted Cambrian Plastics Limited to supply the prizegiving trophies and paid the total amount of \$2,206 (2020: \$5,720) 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.

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,615	3,000
<i>Leadership Team</i>		
Remuneration	953,992	879,740
Full-time equivalent members	8	8
Total key management personnel remuneration	956,607	882,740

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	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	2021 FTE Number	2020 FTE Number
100-110	6.00	6.00
110-120	1.00	2.00
120-130	2.00	0.00
	9.00	8.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$0	-
Number of People	0	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2020: \$58,599)

(b) Operating Commitments

As at 3 December the Board has not entered into any contracts. (2020:nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	369,381	465,318	690,487
Receivables	470,829	397,186	397,186
Investments - Term Deposits	3,503,781	2,672,996	2,672,996
Total Financial assets measured at amortised cost	<u>4,343,991</u>	<u>3,535,500</u>	<u>3,760,669</u>

Financial liabilities measured at amortised cost

Payables	491,039	560,082	557,066
Finance Leases	13,808	49,401	49,402
Total Financial Liabilities Measured at Amortised Cost	<u>504,847</u>	<u>609,483</u>	<u>606,468</u>

24. Events After Balance Date

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

25. Comparatives

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

RSM Hayes Audit

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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 2021

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

In our opinion the financial statements of the School:

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

Our audit was completed on 25 May 2022. This is the date at which our opinion is expressed.

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

Basis 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 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 note, 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 2021 Student Achievement-Analysis of Variance

Focus:	READING
Annual aim:	To ensure a sustained increase of students achieving at Level 4 of the NZ curriculum for reading.
Baseline data:	<p>Year 7 2021 We continue to use our 2021 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2021 and Year 8 target for the end of 2022.</p> <p>Analysis of mid year 2021 overall teacher judgements of student achievement: 34% of Year 7 students were at NZC Level 4 or above 32% of Year 7 male students were at expectation 23% of Year 7 Maori students were at NZC Level 4 or above (75 students below) 21% of Year 7 PI students were at NZC Level 4 or above (37 students below)</p> <p>Year 8 2021 We continue to use our 2020 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 2020 to end of year 2021.</p> <p>Analysis of mid year 2020 overall teacher judgements of student achievement: 36% of cohort were at NZC Level 4 or above 33% of cohort male students were at NZC Level 4 or above 23% of Maori students were at NZC Level 4 or above 26% of Pasifika students were at NZC Level 4 or above</p>
Targets 2021:	<p>Year 7 2021 - Year 8 2022 Targets: By the end of Year 7 65% of all students will be at NZC Level 4 or above. By the end of 2022 90% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 65% of male students will be at NZC Level 4 or above. By the end of 2022 89% 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 2022 89% 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 2022 87% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2020 - Year 8 2021 Targets: By the end of Year 8 90% of all students will be at NZC Level 4 or above. By the end of Year 8 87% of male students will be at NZC Level 4 or above.</p>

By the end of Year 8 89% of Maori students will be at NZC Level 4 or above.
 By the end of Year 8 90% 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 2022 <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-regulating and reflecting on their learning was implemented, moreso during distance learning. • Students setting iSMART goals related to reading. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> • Focused on all teachers making effective use of the progressions, assessment tasking and tracking sheets provided. • PLD to ensure student progress through the curriculum levels was 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. New formal report showed 'value added' from mid Year 7 to the end of Year 8. • 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 aligned with ICOL inquiries across Kotuitui. 	<p>Year 7 incremental reading targets for all students, males, Maori and Pasifika students were not achieved. However positive progress was made across all cohorts.</p> <p>Year 8 reading data from mid year 2020 to the end of 2021 showed that positive progress was made by all cohorts over this period:</p> <ul style="list-style-type: none"> • 82% of all Year 8 students are at NZC Level 4 or above. (+46% from mid Year 7). • 78% of Year 8 male students are at NZC Level 4 or above. (+45% from mid Year 7). • 78% of Year 8 Maori students are at NZC Level 4 or above. (+55% from mid Year 7). • 73% of Year 8 Pasifika students are at NZC Level 4 or above. (+47% from mid Year 7). <p>In summary, although Year 8 reading targets for all cohorts were not achieved, significant gains were made over time.</p>	<p>COVID disruptions that occurred in 2021 impacted our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p> <p>During COVID Alert Levels 3 & 4 cohorts of students disengaged with distance learning. This occurred across all groups of students but was particularly prevalent for Maori and Pasifika students. An example of this having an impact is when examining the Year 8 Maori cohort reading data. This cohort met their incremental achievement target for reading in 2020 but did not continue on to meet their achievement target for the end of 2021.</p> <p>Incremental targets for Year 7 proved to be problematic. It is a challenge to set a realistic 6 month target.</p>	<p><u>Moving forward in 2022:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full implementation and consistent application of the reading progressions continues to be a focus. • Continue to promote students' self regulation and reflection on their learning. • Targeted PLD focused on best practice in reading. • Students continue to set 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"> • Implementation and full integration of SATAF (Student and Teacher Assessment Framework) • 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"> • 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 NZ curriculum for writing.		
Baseline data:	<p>Year 7 2021 We continue to use our 2021 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 2022.</p> <p>Analysis of mid year 2021 overall teacher judgements of student achievement: 25% of Year 7 students were at NZC Level 4 or above 20% of Year 7 male students were at NZC Level 4 or above 16% of Year 7 Maori students were at NZC Level 4 or above (81 students below) 15% of Year 7 PI students were at NZC Level 4 or above (40 students below)</p> <p>Year 8 2021 We continue to use our 2020 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 2020 to end of year 2021.</p> <p>Analysis of mid year 2020 overall teacher judgements of student achievement: 27% of cohort were at NZC Level 4 or above 21% of cohort male students were at NZC Level 4 or above 17% of Maori students were at NZC Level 4 or above 24% of Pasifika students were at NZC Level 4 or above</p>		
Targets 2021:	<p>Year 7 2021- Year 8 2022 Targets: By the end of Year 7 60% of all students will be at NZC Level 4 or above. By the end of 2022 85% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 60% of male students will be at NZC Level 4 or above. By the end of 2022 80% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 56% of Maori students will be at NZC Level 4 or above. By the end of 2022 76% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 55% of Pasifika students will be at NZC Level 4 or above. By the end of 2022 75% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2020 - Year 8 2021 Targets: By the end of Year 8 87% 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 (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation/Planning for 2021 (where to next)
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<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. • Write that essay PLD was implemented in Karekare & Te Henga minischools. This was a writing improvement programme that accelerates writing and builds teacher capability in writing instruction. It included using an online writing tool. • Students set iSMART goals related to writing. These goals focused 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 was resourced. The learning hub continued to implement targeted support for Pasifika learners this included the integration of reading and writing using cultural contexts, practical activities taught by parents and a celebration of success. • Staff engaged in cultural responsiveness PLD with a specific focus on supporting Pasifika learners. 	<p>Year 7 incremental writing targets for all students, males, Maori and Pasifika students were not achieved. However positive progress was made across all cohorts.</p> <p>Year 8 writing data from mid year 2020 to the end of 2021 showed that positive progress was made by all cohorts over this period:</p> <ul style="list-style-type: none"> • 79% of all Year 8 students are at NZC Level 4 or above. (+52% from mid Year 7). • 70% of Year 8 male students are at NZC Level 4 or above. (+49% from mid Year 7). • 75% of Year 8 Maori students are at NZC Level 4 or above. (+58 from mid Year 7). • 69% of Year 8 Pasifika students are at NZC Level 4 or above. (+45% from mid Year 7). <p>In summary, although Year 8 writing targets for all cohorts were not achieved, significant gains were made over time.</p>	<p>COVID disruptions that occurred in 2021 impacted our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p> <p>During COVID Alert Levels 3 & 4 cohorts of students disengaged with distance learning. This occurred across all groups of students but was particularly prevalent for Maori and Pasifika students.</p> <p>Incremental targets for Year 7 proved to be problematic. It is a challenge to set a realistic 6 month target.</p>	<p><u>Moving forward in 2022:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full implementation and consistent application of the writing progressions continues to be a focus. • Continue to promote students' self regulation and reflection on their learning. • Students continue to set iSMART goals related to writing. These goals will focus on enhancing individual students' progress and will be supported by classroom programmes. • Writer's Toolbox (formerly known as Write that Essay) PLD will 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. • CoL curriculum workstream will incorporate the principles of best assessment practice. • Regular focus on moderation during learning area meetings. <p>Maori & Pasifika</p> <ul style="list-style-type: none"> • Targeted literacy support for Maori and Pasifika students will continue. • Staff cultural responsiveness PLD will continue with a focus on supporting Maori and Pasifika learners. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • School will communicate to all stakeholders the vision and purpose for 'Writer's Toolbox'. • 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
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<p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • Clear, concise reporting to parents about student achievement. New formal report showed 'value added' from mid Year 7 to the end of Year 8. • 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 aligned with ICOL inquiries across Kotuitui. 			<p>connect with ICOL inquiries across Kotuitui.</p>
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<p>Focus:</p>	<p>MATHEMATICS</p>
<p>Annual aim:</p>	<p>To ensure a sustained increase of students achieving at Level 4 of the NZ curriculum for mathematics.</p>
<p>Baseline data:</p>	<p>Year 7 2021 We continue to use our 2021 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2021 and Year 8 target for the end of 2022.</p> <p>Analysis of mid year 2021 overall teacher judgements of student achievement: 37% of Year 7 students were at NZC Level 4 or above 18% of Year 7 Maori students were at NZC Level 4 or above (80 students below) 23% of Year 7 PI students were at NZC Level 4 or above (36 students below)</p> <p>Year 8 2021 We continue to use our 2020 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 2020 to end of year 2021.</p> <p>Analysis of mid year 2020 overall teacher judgements of student achievement: 34% of cohort were at NZC Level 4 or above 29% of Maori students were at NZC Level 4 or above 24% of Pasifika students were at NZC Level 4 or above</p>

Targets 2021:

Year 7 2021- Year 8 2022 Targets:

By the end of Year 7 65% of all students will be at NZC Level 4 or above. By the end of 2022 85% of this cohort will be at NZC Level 4 or above.

By the end of Year 7 50% of Maori 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.

By the end of Year 7 50% of Pasifika students will be at NZC Level 4 or above. By the end of 2021 85% of this cohort will be at NZC Level 4 or above.

Year 7 2021 - Year 8 2022 Targets:

By the end of Year 8 89% of all students will be at NZC Level 4 or above.

By the end of Year 8 86% 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 2022 <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 on students self regulating and reflecting on their learning. • Targeted PLD focused on best practice in reading. • Students setting iSMART goals related to mathematics. 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. <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 	<p>Year 7 incremental mathematics targets for all students, males and Maori were not achieved. However positive progress was made.</p> <p>Year 7 incremental mathematics target for Pasifika students was achieved. 50% of Pasifika students were at NZC Level 4 (+27%).</p> <p>Year 8 mathematics data from mid year 2020 to the end of 2021 showed that positive progress was made by all cohorts over this period:</p> <ul style="list-style-type: none"> • 80% of all Year 8 students are at NZC Level 4 or above. (+46% from mid Year 7). • 79% of Year 8 Maori students are at NZC Level 4 or above. (+50 from mid Year 7). • 63% of Year 8 Pasifika students are at NZC Level 4 or above. (+39% from mid Year 7). <p>In summary, although Year 8 mathematics targets for all cohorts were not achieved, significant gains were made over time.</p>	<p>COVID disruptions that occurred in 2021 impacted our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p> <p>During COVID Alert Levels 3 & 4 cohorts of students disengaged with distance learning. This occurred across all groups of students but was particularly prevalent for Maori and Pasifika students.</p> <p>Incremental targets for Year 7 proved to be problematic. It is a challenge to set a realistic 6 month target.</p>	<p><u>Moving forward in 2022:</u></p> <p>Planning and Teaching</p> <ul style="list-style-type: none"> • Full and consistent implementation of the mathematics progressions • A particular focus on students self regulating and reflecting on their learning. • Targeted PLD focused on best practice in mathematics. This will be an integral part of our GEIS PCT programme. • Students setting iSMART goals related to mathematics. 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"> • Implementation and full integration of SATAF (Student and Teacher Assessment Framework) • 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"> • Reporting to parents regarding mathematics 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.

<p>steps through Curriculum Levels' workstream</p> <ul style="list-style-type: none">• 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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School

Glen Eden Intermediate

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$14,245.31 (excluding GST). The funding was spent on purchasing sport equipment to increase the number of students participating in active play. The number of students participating has increased from 75% to 80%.