

GLEN EDEN INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Accountant / Service Provider:
Canterbury Educations Services Society Limited



89 Nazareth Avenue
Christchurch
Ph: 03 338 4444

GLEN EDEN INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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Glen Eden Intermediate School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Phil Wilkinson	Presiding Member	Elected	Jul 2025
Maree Stavert	Principal ex Officio	Appointed	Current
Megan Syddall	Parent Representative	Elected	Jul 2025
Adrian Hipa	Parent Representative	Elected	Jul 2025
Kirstie Barton O'Brien	Parent Representative	Elected	Jul 2025
Katherine Brown	Parent Representative	Elected	Jul 2025
Dave Kindley	Staff Representative	Elected	Jul 2025
Leah Holland	Parent Representative	Co-opted	Sep 2022
Lisa van Beurden	Parent Representative	Elected	Sep 2022
Sarah Layton	Parent Representative	Elected	Sep 2022

Glen Eden Intermediate School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Phil Wilkinson

Full Name of Presiding Member

DocuSigned by:


Signature of Presiding Member

30 October 2023

Date:

Jacob Prisk

Full Name of Principal

DocuSigned by:


Signature of Principal

30 October 2023

Date:

Glen Eden Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	8,171,567	8,049,252	7,849,165
Locally Raised Funds	3	396,892	511,100	394,360
Interest Income		84,161	25,000	28,948
Total Revenue		8,652,620	8,585,352	8,272,473
Expenses				
Locally Raised Funds	3	283,438	373,395	273,390
Learning Resources	4	5,796,692	5,730,448	5,590,298
Administration	5	356,832	375,020	328,643
Finance		6,101	3,200	3,075
Property	6	1,711,214	2,188,322	1,532,523
Loss on Disposal of Property, Plant and Equipment		6,356	-	533
		8,160,633	8,670,385	7,728,462
Net Surplus / (Deficit) for the year		491,987	(85,033)	544,011
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		491,987	(85,033)	544,011

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		4,549,990	4,480,666	4,005,979
Total comprehensive revenue and expense for the year		491,987	(85,033)	544,011
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		46,204	-	-
Equity at 31 December		5,088,181	4,395,633	4,549,990
Accumulated comprehensive revenue and expense		5,088,181	4,395,633	4,549,990
Equity at 31 December		5,088,181	4,395,633	4,549,990

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	524,741	172,348	369,381
Accounts Receivable	8	494,656	401,504	470,829
GST Receivable		76,280	16,199	16,199
Prepayments		49,428	25,581	25,581
Inventories	9	279,018	159,099	159,100
Investments	10	4,060,996	2,703,781	3,503,781
Funds Receivable for Capital Works Projects	16	-	30,554	30,554
		5,485,119	3,509,066	4,575,425
Current Liabilities				
Accounts Payable	12	637,565	491,039	491,039
Revenue Received in Advance	13	29,038	31,123	31,123
Provision for Cyclical Maintenance	14	67,082	66,426	66,426
Finance Lease Liability	15	34,874	13,527	13,527
Funds held for Capital Works Projects	16	349,552	68,437	68,437
		1,118,111	670,552	670,552
Working Capital Surplus/(Deficit)		4,367,008	2,838,514	3,904,873
Non-current Assets				
Property, Plant and Equipment	11	851,540	749,852	837,851
Work in Progress		141,441	1,000,000	-
		992,981	1,749,852	837,851
Non-current Liabilities				
Provision for Cyclical Maintenance	14	212,317	192,452	192,452
Finance Lease Liability	15	59,491	281	281
		271,808	192,733	192,733
Net Assets		5,088,181	4,395,633	4,549,990
Equity		5,088,181	4,395,633	4,549,990

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,177,158	2,283,665	1,903,497
Locally Raised Funds		372,176	529,786	413,046
International Students		6,708	10,061	10,061
Goods and Services Tax (net)		(60,081)	(1,733)	(1,733)
Payments to Employees		(900,076)	(839,704)	(728,745)
Payments to Suppliers		(1,078,154)	(1,481,627)	(954,850)
Interest Paid		(6,101)	(3,200)	(3,075)
Interest Received		66,042	23,808	27,756
Net cash from/(to) Operating Activities		577,672	521,056	665,957
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	673	-
Purchase of Property Plant & Equipment (and Intangibles)		(188,440)	(693,423)	(65,789)
Purchase of Investments		(557,215)	(30,785)	(830,785)
Net cash from/(to) Investing Activities		(745,655)	(723,535)	(896,574)
Cash flows from Financing Activities				
Furniture and Equipment Grant		46,204	-	-
Finance Lease Payments		(34,530)	(35,594)	(35,593)
Funds Administered on Behalf of Third Parties		311,669	(54,897)	(54,897)
Net cash from/(to) Financing Activities		323,343	(90,491)	(90,490)
Net increase/(decrease) in cash and cash equivalents		155,360	(292,970)	(321,107)
Cash and cash equivalents at the beginning of the year	7	369,381	465,318	690,487
Cash and cash equivalents at the end of the year	7	524,741	172,348	369,381

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 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

j) 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.

k) 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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

l) Revenue Received in Advance

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

m) 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.

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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.

o) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,121,615	1,855,512	1,963,469
Teachers' Salaries Grants	4,771,840	4,502,048	4,743,615
Use of Land and Buildings Grants	1,227,233	1,677,692	1,121,009
Other Government Grants	50,879	14,000	21,072
	<u>8,171,567</u>	<u>8,049,252</u>	<u>7,849,165</u>

The school has opted in to the donations scheme for this year. Total amount received was \$153,150.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	7,868	3,000	7,501
Curriculum related Activities - Purchase of goods and services	30,812	40,000	29,959
Fees for Extra Curricular Activities	141,557	212,350	100,536
Trading	137,533	198,250	222,135
Fundraising & Community Grants	35,502	12,500	11,761
Other Revenue	32,316	45,000	22,468
International Student Fees	11,304	-	-
	<u>396,892</u>	<u>511,100</u>	<u>394,360</u>
Expenses			
Extra Curricular Activities Costs	135,721	216,350	94,470
Trading	78,824	104,545	142,514
Fundraising and Community Grant Costs	14,964	4,500	3,300
Other Locally Raised Funds Expenditure	52,211	47,000	31,747
International Student - Student Recruitment	1,682	-	473
International Student - Other Expenses	36	1,000	886
	<u>283,438</u>	<u>373,395</u>	<u>273,390</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>113,454</u>	<u>137,705</u>	<u>120,970</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	245,038	380,100	181,882
Equipment Repairs	2,584	25,000	15,117
Information and Communication Technology	29,330	71,000	61,333
Library Resources	4,209	4,600	3,119
Employee Benefits - Salaries	5,347,979	5,022,748	5,152,871
Staff Development	17,419	90,000	31,470
Depreciation	150,133	137,000	144,506
	5,796,692	5,730,448	5,590,298

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,670	10,000	9,780
Board Fees	2,615	3,240	2,615
Board Expenses	16,402	18,440	6,184
Communication	12,347	16,340	13,152
Consumables	2,153	2,000	303
Operating Lease	1,558	-	-
Other	51,005	77,500	49,620
Employee Benefits - Salaries	220,065	208,700	208,979
Insurance	12,817	10,000	9,267
Service Providers, Contractors and Consultancy	28,200	28,800	28,743
	356,832	375,020	328,643

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	152,037	141,000	134,107
Cyclical Maintenance Provision	20,521	73,500	32,587
Grounds	40,179	23,000	7,008
Heat, Light and Water	80,647	99,000	69,893
Rates	123	130	123
Repairs and Maintenance	57,179	41,000	39,874
Use of Land and Buildings	1,227,233	1,677,692	1,121,009
Security	12,396	18,000	12,716
Employee Benefits - Salaries	120,899	115,000	115,206
	1,711,214	2,188,322	1,532,523

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

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	524,741	172,348	369,381
Cash and cash equivalents for Statement of Cash Flows	<u>524,741</u>	<u>172,348</u>	<u>369,381</u>

Of the \$524,741 Cash and Cash Equivalents, \$349,552 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	3,615	4,433	4,433
Interest Receivable	26,476	8,357	8,357
Banking Staffing Underuse	72,434	-	69,325
Teacher Salaries Grant Receivable	392,131	388,714	388,714
	<u>494,656</u>	<u>401,504</u>	<u>470,829</u>
Receivables from Exchange Transactions	30,091	12,790	12,790
Receivables from Non-Exchange Transactions	464,565	388,714	458,039
	<u>494,656</u>	<u>401,504</u>	<u>470,829</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	425	464	464
School Uniforms	278,593	158,635	158,636
	<u>279,018</u>	<u>159,099</u>	<u>159,100</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	4,060,996	2,703,781	3,503,781
Total Investments	<u>4,060,996</u>	<u>2,703,781</u>	<u>3,503,781</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	451,864	-	-	-	(31,341)	420,523
Furniture and Equipment	269,674	18,837	-	-	(41,119)	247,393
Information and Communication Technology	43,100	26,506	(2,086)	-	(25,609)	41,911
Motor Vehicles	10,217	-	-	-	(10,217)	-
Leased Assets	5,993	115,086	-	-	(34,037)	87,043
Library Resources	57,003	9,747	(4,270)	-	(7,810)	54,670
Balance at 31 December 2022	837,851	170,176	(6,356)	-	(150,133)	851,540

The net carrying value of furniture and equipment held under a finance lease is \$87,043 (2021: \$5,993)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities, other than leased assets.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,267,692	(847,169)	420,523	1,267,692	(815,828)	451,864
Furniture and Equipment	1,190,250	(942,857)	247,393	1,171,412	(901,739)	269,674
Information and Communication T	584,896	(542,985)	41,911	571,017	(527,917)	43,100
Motor Vehicles	51,087	(51,087)	-	51,087	(40,870)	10,217
Leased Assets	118,096	(31,053)	87,043	108,232	(102,239)	5,993
Library Resources	239,683	(185,013)	54,670	248,554	(191,551)	57,003
Balance at 31 December	3,451,704	(2,600,164)	851,540	3,417,994	(2,580,144)	837,851

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	195,764	69,972	69,972
Accruals	9,670	9,380	9,380
Employee Entitlements - Salaries	392,131	388,714	388,714
Employee Entitlements - Leave Accrual	40,000	22,973	22,973
	637,565	491,039	491,039
 Payables for Exchange Transactions	 637,565	 491,039	 491,039
	637,565	491,039	491,039

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	16,741	-	-
International Student Fees in Advance	5,465	10,061	10,061
Other revenue in Advance	6,832	21,062	21,062
	<u>29,038</u>	<u>31,123</u>	<u>31,123</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	258,878	258,878	232,311
Increase to the Provision During the Year	20,521	73,500	32,587
Use of the Provision During the Year	-	-	(6,020)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>279,399</u>	<u>332,378</u>	<u>258,878</u>
Cyclical Maintenance - Current	67,082	66,426	66,426
Cyclical Maintenance - Non current	212,317	192,452	192,452
	<u>279,399</u>	<u>258,878</u>	<u>258,878</u>

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

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	41,868	13,527	13,929
Later than One Year and no Later than Five Years	64,725	281	287
Future Finance Charges	(12,228)		(408)
	<u>94,365</u>	<u>13,808</u>	<u>13,808</u>
Represented by			
Finance lease liability - Current	34,874	13,527	13,527
Finance lease liability - Non current	59,491	281	281
	<u>94,365</u>	<u>13,808</u>	<u>13,808</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

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

Represented by:

Funds Held on Behalf of the Ministry of Education	349,552
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 5, Boiler Pipeworks	<i>completed</i>	570	(570)	-	-	-
AMS 3,4,8,9, DQLS 7	<i>in progress</i>	78,678	-	(74,458)	-	4,220
Weathertightness Remedial	<i>in progress</i>	57,084	71,530	(159,168)	-	(30,554)
Heat Pumps 1 & 2	<i>in progress</i>	(32,457)	41,199	(1,200)	-	7,542
Tech Block Gutter Replacement	<i>in progress</i>	(1,800)	136,574	(78,099)	-	56,675
LSC Office Space	<i>completed</i>	(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 Receivable from the Ministry of Education	30,554

17. Related Party Transactions

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

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

Phil Wilkinson is a Board member and also owns Cambrian Plastics Limited. During the year the School purchased trophies for prizegiving. The total value of all transactions for the year was \$3,772 (2021: \$2,206) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 (excl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

18. Remuneration*Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,615	2,615
<i>Leadership Team</i>		
Remuneration	971,383	953,992
Full-time equivalent members	8	8
Total key management personnel remuneration	<u>973,998</u>	<u>956,607</u>

There are 6 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
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	2022 FTE Number	2021 FTE Number
100 - 110	6.00	6.00
110-120	1.00	1.00
120-130	2.00	2.00
	<u>9.00</u>	<u>9.00</u>

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$1,414,410 contract for Shade System to be completed in 2023, which will be fully funded by the School. \$141,441 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

The total lease payments incurred during the period were \$0 (2021: \$0).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	524,741	172,348	369,381
Receivables	494,656	401,504	470,829
Investments - Term Deposits	4,060,996	2,703,781	3,503,781
Total Financial assets measured at amortised cost	<u>5,080,393</u>	<u>3,277,633</u>	<u>4,343,991</u>

Financial liabilities measured at amortised cost

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Payables	637,565	491,039	491,039
Finance Leases	94,365	13,808	13,808
Total Financial Liabilities Measured at Amortised Cost	<u>731,930</u>	<u>504,847</u>	<u>504,847</u>

22. Events After Balance Date

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

23. Late filing of Financial Statements

The board has been unable to meet the statutory deadline at 31 May 2023 as the audit was unable to be completed.

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Glen Eden Intermediate's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Glen Eden Intermediate (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 October 2023. 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, 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.



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



Glen Eden Intermediate School

2022 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 2022 We continue to use our 2022 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2022 and Year 8 target for the end of 2023.</p> <p>Analysis of mid year 2022 overall teacher judgements of student achievement: 26% of Year 7 students were at NZC Level 4 or above 21% of Year 7 male students were at expectation 14% of Year 7 Maori students were at NZC Level 4 or above (71 students below) 23% of Year 7 PI students were at NZC Level 4 or above (53 students below)</p> <p>Year 8 2021 We continue to use our 2021 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 2021 to end of year 2022.</p> <p>Analysis of mid year 2021 overall teacher judgements of student achievement: 34% of cohort were at NZC Level 4 or above 32% of cohort male students were at NZC Level 4 or above 23% of Maori students were at NZC Level 4 or above 21% of Pasifika students were at NZC Level 4 or above</p>
Targets 2022:	<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 2022 - Year 8 2023 Targets: By the end of Year 8 75% of all students will be at NZC Level 4 or above. By the end of Year 8 75% of male students will be at NZC Level 4 or above.</p>

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

Actions <i>(what did we do?)</i>	Outcomes <i>(what happened?)</i>	Reasons for the variance <i>(why did it happen?)</i>	Evaluation/Planning for 2023 <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. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> Focused on all teachers making effective use of the progressions, assessment tasks and can use tracking sheets provided. 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. 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 (+27%) was made.</p> <p>Year 8 reading data from mid year 2021 to the end of 2022 showed that positive progress was made over this period:</p> <ul style="list-style-type: none"> 90% of all Year 8 students are at NZC Level 4 or above. (+56% from mid Year 7). 86% of Year 8 male students are at NZC Level 4 or above. (+54% from mid Year 7). 79% of Year 8 Maori students are at NZC Level 4 or above. (+56% from mid Year 7). 89% of Year 8 Pasifika students are at NZC Level 4 or above. (+56% from mid Year 7). <p>In summary, although Year 8 reading targets were not all achieved it is of note that significant gains were made over time.</p>	<p>COVID disruptions continued to have an effect on 2022 with many students away at various times of the year. This affected our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p> <p>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 2023:</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 internal PLD focused on best practice in reading which is readily available. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> Implementation and full integration of SATAF (Student and Teacher Assessment Framework) Students will be active participants in assessing their learning. 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 2022 We continue to use our 2022 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2022 and Year 8 target for the end of 2023.</p> <p>Analysis of mid year 2022 overall teacher judgements of student achievement: 21% of Year 7 students were at NZC Level 4 or above 15% of Year 7 male students were at NZC Level 4 or above 10% of Year 7 Maori students were at NZC Level 4 or above (69 students below) 20% of Year 7 PI students were at NZC Level 4 or above (55 students below)</p> <p>Year 8 2022 We continue to use our 2021 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 2021 to end of year 2022.</p> <p>Analysis of mid year 2021 overall teacher judgements of student achievement: 25% of cohort were at NZC Level 4 or above 20% of cohort male students were at NZC Level 4 or above 16% of Maori students were at NZC Level 4 or above 15% of Pasifika students were at NZC Level 4 or above</p>
Targets 2021:	<p>Year 7 2022- Year 8 2023 Targets: By the end of Year 7 60% of all students will be at NZC Level 4 or above. By the end of 2022 85% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 55% of male students will be at NZC Level 4 or above. By the end of 2022 80% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 55% of Maori students will be at NZC Level 4 or above. By the end of 2022 75% of this cohort will be at NZC Level 4 or above.</p> <p>By the end of Year 7 60% of Pasifika students will be at NZC Level 4 or above. By the end of 2022 75% of this cohort will be at NZC Level 4 or above.</p> <p>Year 7 2021 - Year 8 2022 Targets: By the end of Year 8 85% of all students will be at NZC Level 4 or above. By the end of Year 8 80% of male students will be at NZC Level 4 or above. By the end of Year 8 76% of Maori students will be at NZC Level 4 or above. By the end of Year 8 75% 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 2023 (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. • Writers Toolbox PLD was implemented for all staff who had had no previous PLD. This writing improvement programme accelerates writing and builds teacher capability in writing instruction. It included using an online writing tool. • Focus on all teachers making effective use of the progressions, assessment tasking and can use tracking sheets provided. • 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. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • Clear, concise reporting to parents about student achievement. Formal report showed 'value added' from mid Year 7 to the end of Year 8. • Proactive participation In the Kotuitui 'Connecting the steps 	<p>Year 7 incremental writing targets for all students, males, Maori and Pasifika students were not achieved. However positive progress was made (+24%)</p> <p>Year 8 writing data from mid year 2021 to the end of 2022 showed that positive progress was made over this period:</p> <ul style="list-style-type: none"> • 85% of all Year 8 students are at NZC Level 4 or above. (+60% from mid Year 7). • 82% of Year 8 male students are at NZC Level 4 or above. (+62% from mid Year 7). • 77% of Year 8 Maori students are at NZC Level 4 or above. (+61% from mid Year 7). • 84% of Year 8 Pasifika students are at NZC Level 4 or above. (+69% from mid Year 7). <p>In summary, all year 8 writing targets were achieved, significant gains were made over time.</p>	<p>COVID disruptions continued to have an effect on 2022 with many students away at various times of the year. This affected our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p> <p>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 2023</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. • 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 connect with ICOL inquiries across Kotuitui.
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<p>through Curriculum Levels' workstream</p> <ul style="list-style-type: none"> • 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. 			
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Focus:	MATHEMATICS
Annual aim:	To ensure a sustained increase of students achieving at Level 4 of the NZ curriculum for mathematics.
Baseline data:	<p>Year 7 2022</p> <p>We continue to use our 2022 mid year achievement judgements as the baseline data for an incremental Year 7 target for the end of 2022 and Year 8 target for the end of 2023.</p> <p>Analysis of mid year 2022 overall teacher judgements of student achievement:</p> <p>36% of Year 7 students were at NZC Level 4 or above</p> <p>19% of Year 7 Maori students were at NZC Level 4 or above (62 students below)</p> <p>32% of Year 7 PI students were at NZC Level 4 or above (47 students below)</p> <p>Year 8 2022</p> <p>We continue to use our 2021 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 2021 to end of year 2022.</p> <p>Analysis of mid year 2021 overall teacher judgements of student achievement:</p> <p>37% of cohort were at NZC Level 4 or above</p> <p>18% of Maori students were at NZC Level 4 or above</p> <p>23% of Pasifika students were at NZC Level 4 or above</p>

Targets 2021:	<p>Year 7 2021- Year 8 2022 Targets:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Year 7 2022 - Year 8 2023 Targets:</p> <p>By the end of Year 8 85% of all students will be at NZC Level 4 or above.</p> <p>By the end of Year 8 80% of Maori students will be at NZC Level 4 or above.</p> <p>By the end of Year 8 85% of Pasifika students will be at NZC Level 4 or above.</p>
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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 2023 <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. • Internal targeted PLD provided by ICoL focused on best practice in mathematics. <p>Assessment, Tracking and Moderation</p> <ul style="list-style-type: none"> • Focused on all teachers making effective use of the progressions, assessment tasks and can use tracking sheets provided. • Students were active participants in assessing their learning. • CoL curriculum workstream incorporated the principles of best assessment practice. <p>Consolidating Educationally Powerful Connections</p> <ul style="list-style-type: none"> • Change in reporting mindset as we measure value added to individuals rather than against ambiguous benchmarks. • Reporting to parents regarding mathematics progress will be completed regularly using digital technologies and student led discussions. • Students will be active participants in sharing their learning with their parents. • Proactive participation In the Kotuitui 'Connecting the steps through Curriculum Levels' workstream • GEIS ACOL position will continue to focus on developing a shared understanding of progress through the curriculum 	<p>Year 7 incremental mathematics targets for all students, Māori and Pasifika were not achieved. However positive progress was made (+19)</p> <p>Year 8 mathematics data from mid year 2021 to the end of 2022 showed that positive progress was made by all over this period:</p> <ul style="list-style-type: none"> • 86% of all Year 8 students are at NZC Level 4 or above. (+49% from mid Year 7). • 78% of Year 8 Maori students are at NZC Level 4 or above. (+60% from mid Year 7). • 82% of Year 8 Pasifika students are at NZC Level 4 or above. (+59% from mid Year 7). <p>In summary, Year 8 mathematics targets for all students and Pasifika cohorts were achieved. It is noted that significant gains were made for Māori students over time (+60%).</p>	<p>COVID disruptions continued to have an effect on 2022 with many students away at various times of the year. This affected our ability to effectively implement the actions planned for the year and our ability to achieve set targets.</p> <p>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 2023:</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. <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, 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.

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

Glen Eden Intermediate School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$14,560 (excluding GST). The funding was spent on purchasing gear for lunchtime sports to increase the value of participation in sports. The funding has helped GEIS really encourage the students to participate in lunchtime sports organised 3 times a week. The number of students participating in organised sport increased from 70 % to 80% of the school roll.