

GLENFIELD INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1295
Principal:	Mark Whitford
School Address:	138 Chivalry Road, Glenfield, Auckland 0629
School Postal Address:	138 Chivalry Road, Glenfield, Auckland 0629
School Phone:	09 4446582
School Email:	enquiries@glenfieldint.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Bridgette Ferguson	Chair Person	Elected	May 2022
Mark Whitford	Principal ex Officio	Appointed	
Jason Murray	Parent Rep	Elected	May 2022
Daniel Hikuroa	Parent Rep	Co-opted	May 2022
Kirsty Mower	Parent Rep	Elected	May 2022
Mike McCaw	Parent Rep	Elected	May 2022
Sarah Stevenson	Staff Rep	Elected	May 2022

Accountant / Service Provider:	Top Class Financial Management Services. Avril Denton
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GLENFIELD INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2019

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Glenfield Intermediate School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Bridgette Ferguson

Full Name of Board Chairperson

B Ferguson

Signature of Board Chairperson

22/6/20

Date:

MARK WHITFORD

Full Name of Principal

Mark Whitford

Signature of Principal

22/06/2020

Date:

Glenfield Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,886,543	554,412	2,713,879
Locally Raised Funds	3	237,554	78,000	288,506
Interest Earned		8,566	7,500	10,208
International Students	4	57,562	40,000	47,307
		<u>3,190,225</u>	<u>679,912</u>	<u>3,059,900</u>
Expenses				
Locally Raised Funds	3	146,486	5,000	174,936
International Students	4	7,695	-	7,081
Learning Resources	5	1,521,928	205,750	1,436,220
Administration	6	206,966	217,750	212,483
Finance		6,325	5,000	4,397
Property	7	1,173,605	211,996	1,169,854
Depreciation	8	90,340	81,050	87,348
		<u>3,153,345</u>	<u>726,546</u>	<u>3,092,319</u>
Net Surplus / (Deficit) for the year		36,880	(46,634)	(32,419)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>36,880</u></u>	<u><u>(46,634)</u></u>	<u><u>(32,419)</u></u>

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

Glenfield Intermediate School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

		Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>329,649</u>	<u>329,649</u>	<u>355,477</u>
Total comprehensive revenue and expense for the year		36,880	(46,634)	(32,419)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		13,151	-	6,591
Equity at 31 December	25	<u>379,680</u>	<u>283,015</u>	<u>329,649</u>
Retained Earnings		379,680	283,015	329,649
Reserves		-	-	-
Equity at 31 December		<u>379,680</u>	<u>283,015</u>	<u>329,649</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Glenfield Intermediate School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	410,219	307,574	369,447
Accounts Receivable	10	118,435	86,000	75,070
GST Receivable		-	5,000	8,775
Prepayments		21,853	7,000	3,404
Investments		100,000	-	-
		<u>650,507</u>	<u>405,574</u>	<u>456,696</u>
Current Liabilities				
GST Payable		7,268	-	-
Accounts Payable	13	119,808	113,000	99,309
Revenue Received in Advance	14	61,460	30,000	26,558
Provision for Cyclical Maintenance	15	135,309	145,000	62,102
Finance Lease Liability - Current Portion	16	25,863	18,000	19,984
Funds held on behalf of Glenfield Cluster	17	22,846	20,000	22,758
Funds held for Capital Works Projects	18	120,925	-	58,470
		<u>493,479</u>	<u>326,000</u>	<u>289,181</u>
Working Capital Surplus/(Deficit)		157,028	79,574	167,515
Non-current Assets				
Property, Plant and Equipment	12	312,904	284,441	320,491
		<u>312,904</u>	<u>284,441</u>	<u>320,491</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	62,989	65,000	124,671
Finance Lease Liability	16	27,263	16,000	33,686
		<u>90,252</u>	<u>81,000</u>	<u>158,357</u>
Net Assets		<u>379,680</u>	<u>283,015</u>	<u>329,649</u>
Equity	24	<u>379,680</u>	<u>283,015</u>	<u>329,649</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Glenfield Intermediate School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		607,731	554,412	568,956
Locally Raised Funds		263,650	77,462	221,906
International Students		42,464	43,442	27,188
Goods and Services Tax (net)		16,042	3,775	(40,260)
Payments to Employees		(232,028)	(202,999)	(245,494)
Payments to Suppliers		(549,647)	(419,744)	(529,990)
Cyclical Maintenance Payments in the year		(1,985)	5,227	(38,641)
Interest Paid		(6,325)	(5,000)	(4,397)
Interest Received		8,473	7,450	10,495
Net cash from / (to) the Operating Activities		148,375	64,025	(30,237)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(57,747)	(45,000)	(63,088)
Purchase of Investments		(100,000)	-	201,647
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(157,747)	(45,000)	138,559
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,151	-	6,591
Finance Lease Payments		(25,550)	(19,670)	(12,829)
Funds Administered on Behalf of Third Parties		88	(2,758)	11,623
Funds Held for Capital Works Projects		62,455	(58,470)	(185,775)
Net cash from Financing Activities		50,144	(80,898)	(180,390)
Net increase/(decrease) in cash and cash equivalents		40,772	(61,873)	(72,068)
Cash and cash equivalents at the beginning of the year	9	369,447	369,447	441,515
Cash and cash equivalents at the end of the year	9	410,219	307,574	369,447

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

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

Glenfield Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

i) 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.

Prior Year Policy

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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	10–20 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international, hostel 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.

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	497,092	462,358	495,299
Teachers' salaries grants	1,324,507	-	1,224,400
Use of Land and Buildings grants	954,305	-	920,523
Other MoE Grants	110,639	92,054	73,657
	2,886,543	554,412	2,713,879

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	13,700	13,000	13,530
Activities	148,746	25,000	164,152
Trading	231	-	4,303
Overseas Travel China Trip	30,493	-	28,397
Fundraising	44,384	40,000	72,267
Other Revenue	-	-	5,857
	237,554	78,000	288,506
Expenses			
Activities	106,760	-	132,204
Trading	1,278	-	5,206
Overseas Travel China Trip	32,690	-	32,183
Fundraising costs	5,758	5,000	5,343
	146,486	5,000	174,936
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	91,068	73,000	113,570

During the year 8 students, a teacher and parent representative went to China to develop sister school relationships and learn of the Chinese culture.

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	1	1	4
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	57,562	40,000	47,307
Expenses			
Advertising	121	-	251
Commissions	2,311	-	-
International student levy	1,508	-	457
Other Expenses	3,755	-	6,373
	7,695	-	7,081
<i>Surplus/ (Deficit) for the year International Students'</i>	49,867	40,000	40,226

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	38,384	55,600	42,427
Information and communication technology	23,543	25,000	54,192
Attached Teacher Cost	11,947	3,000	6,345
Library resources	265	650	861
Employee benefits - salaries	1,425,870	85,300	1,314,262
Staff development	21,919	36,200	18,133
	<u>1,521,928</u>	<u>205,750</u>	<u>1,436,220</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,891	8,010	8,621
Board of Trustees Fees	2,560	3,500	2,945
Board of Trustees Expenses	4,144	2,000	1,835
Communication	5,469	8,200	9,871
Consumables	19,445	21,400	20,964
Operating Lease	3,916	13,800	12,212
Other	33,156	35,000	29,672
Employee Benefits - Salaries	119,872	115,200	115,882
Insurance	5,513	5,640	5,481
Service Providers, Contractors and Consultancy	5,000	5,000	5,000
	<u>206,966</u>	<u>217,750</u>	<u>212,483</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	54,975	61,000	23,071
Consultancy and Contract Services	45,250	47,000	46,779
Cyclical Maintenance Expense	13,510	18,000	61,987
Grounds	16,743	15,000	16,570
Heat, Light and Water	38,690	30,000	29,395
Rates	393	100	-
Repairs and Maintenance	33,084	31,500	26,998
Use of Land and Buildings	954,305	-	920,523
Security	7,965	4,000	12,159
Employee Benefits - Salaries	8,690	5,396	32,372
	<u>1,173,605</u>	<u>211,996</u>	<u>1,169,854</u>

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

8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	22,652	19,000	22,553
Furniture and Equipment	26,523	22,250	24,521
Information and Communication Technology	14,591	27,000	24,653
Leased Assets	25,299	11,500	14,394
Library Resources	1,275	1,300	1,227
	<u>90,340</u>	<u>81,050</u>	<u>87,348</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	730	730	730
Bank Current Account	268,960	6,844	185,454
Bank Call Account	39,913	-	33,263
Short-term Bank Deposits	100,616	300,000	150,000
Cash and cash equivalents for Cash Flow Statement	<u>410,219</u>	<u>307,574</u>	<u>369,447</u>

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

Of the \$410,219 Cash and Cash Equivalents, \$120,925 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan. A further amount of \$22,846 is held by the school on behalf of the cluster. Refer to note 17 for funds held in trust.

10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	28,566	5,200	4,662
Interest Receivable	843	800	750
Teacher Salaries Grant Receivable	89,026	80,000	69,658
	<u>118,435</u>	<u>86,000</u>	<u>75,070</u>
Receivables from Exchange Transactions	29,409	6,000	5,412
Receivables from Non-Exchange Transactions	89,026	80,000	69,658
	<u>118,435</u>	<u>86,000</u>	<u>75,070</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposit	100,000	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	121,652	3,415	-	-	(22,652)	102,415
Furniture and Equipment	104,751	29,719	-	-	(26,523)	107,947
Information and Communication Technology	33,574	23,422	-	-	(14,591)	42,405
Leased Assets	52,535	25,006	-	-	(25,299)	52,242
Library Resources	7,979	1,191	-	-	(1,275)	7,895
Balance at 31 December 2019	320,491	82,753	-	-	(90,340)	312,904

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	444,082	(341,667)	102,415
Furniture and Equipment	877,857	(769,910)	107,947
Information and Communication Technology	276,612	(234,207)	42,405
Leased Assets	96,941	(44,699)	52,242
Library Resources	100,767	(92,872)	7,895
Balance at 31 December 2019	1,796,259	(1,483,355)	312,904

The net carrying value of equipment held under a finance lease is \$52,242 (2018: \$52,535)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	144,205	-	-	-	(22,553)	121,652
Furniture and Equipment	87,795	41,476	-	-	(24,521)	104,750
Information and Communication Technology	36,845	21,382	-	-	(24,653)	33,574
Leased Assets	42,714	24,215	-	-	(14,394)	52,535
Library Resources	8,975	231	-	-	(1,227)	7,979
Balance at 31 December 2018	320,534	87,304	-	-	(87,348)	320,490

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	440,667	(319,015)	121,652
Furniture and Equipment	865,777	(761,026)	104,751
Information and Communication Technology	316,372	(282,798)	33,574
Leased Assets	71,935	(19,400)	52,535
Library Resources	99,576	(91,597)	7,979
Balance at 31 December 2018	1,794,327	(1,473,836)	320,491

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	22,805	20,000	19,918
Accruals	7,977	8,000	7,630
Employee Entitlements - salaries	89,026	80,000	69,658
Employee Entitlements - leave accrual	-	5,000	2,103
	<u>119,808</u>	<u>113,000</u>	<u>99,309</u>
Payables for Exchange Transactions	119,808	113,000	99,309
	<u>119,808</u>	<u>113,000</u>	<u>99,309</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	11,460	30,000	26,558
Other	50,000	-	-
	<u>61,460</u>	<u>30,000</u>	<u>26,558</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	186,773	186,773	163,427
Increase/ (decrease) to the Provision During the Year	13,510	18,000	61,987
Use of the Provision During the Year	(1,985)	5,227	(38,641)
Provision at the End of the Year	<u>198,298</u>	<u>210,000</u>	<u>186,773</u>
Cyclical Maintenance - Current	135,309	145,000	62,102
Cyclical Maintenance - Term	62,989	65,000	124,671
	<u>198,298</u>	<u>210,000</u>	<u>186,773</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	29,843	18,000	24,320
Later than One Year and no Later than Five Years	29,117	16,000	37,220
	<u>58,960</u>	<u>34,000</u>	<u>61,540</u>

17. Funds held In Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	22,846	20,000	22,758
	<u>22,846</u>	<u>20,000</u>	<u>22,758</u>

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

18. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Gas Conversion	<i>completed</i>	58,470	6,497	(64,967)	-	-
Roofing	<i>in progress</i>	-	121,666	(741)	-	120,925
Totals		<u>58,470</u>	<u>128,163</u>	<u>(65,708)</u>	<u>-</u>	<u>120,925</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	120,925
Funds Due from the Ministry of Education	-
	<u>120,925</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Blocks 6 & 7 Upgrade	<i>completed</i>	244,245	148,820	(392,750)	(315)	-
Gas Conversion	<i>in progress</i>	-	58,470	-	-	58,470
Totals		<u>244,245</u>	<u>207,290</u>	<u>(392,750)</u>	<u>(315)</u>	<u>58,470</u>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,560	2,945
Full-time equivalent members	0.12	0.19
<i>Leadership Team</i>		
Remuneration	314,583	247,147
Full-time equivalent members	2.50	2
Total key management personnel remuneration	317,143	250,092
Total full-time equivalent personnel	2.62	2.19

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	0.00	1.00
100 - 110	2.00	1.00
	2.00	2.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$0	\$0
Number of People	0	0

22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

\$121,666 contract to replace roofing on Ministry owned buildings, as agent for the Ministry of Education. This project is fully funded by the Ministry and \$121,666 has been received. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: as below)

\$58,470 contract to replace the boiler with gas, as agent for the Ministry of Education. This project is fully funded by the Ministry and \$58,470 has been received. This project has been approved by the Ministry.

(b) Operating Commitments

As at 31 December 2019 the Board has no Operational Commitments.

(a) Operating lease of Chromebooks

No later than One Year

Later than One Year and No Later than Five Years

Later than Five Years

	2019 Actual \$	2018 Actual \$
No later than One Year	-	2,586
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>2,586</u>

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25 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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	410,219	307,574	369,447
Receivables	118,435	86,000	75,070
Investments	100,000	-	-
Total Loans and Receivables	628,654	393,574	444,517

Financial liabilities measured at amortised cost

Payables	119,808	113,000	99,309
Finance Leases	53,126	34,000	11,208
Total Financial Liabilities Measured at Amortised Cost	172,934	147,000	110,517

26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

29. Breach of Deadline

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by the 31st May 2020. The disruption caused by the Covid-19 restriction including the closure of the school, mean that the audit could not progress as planned. This resulted in the school missing the statutory dead-line.

Glenfield Intermediate School



ANNUAL REPORT

Analysis of Variance

2019



11/2/2020

School name: Glenfield Intermediate School		School number: 1295
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Focus: Reading

Strategic Aim:

- Our students will be at the expected level in Reading, Writing and Mathematics.

Annual Aim:

- Our students will make accelerated progress (>0.4 size effect) and be at the expected level in Reading, Writing and Mathematics.
- Students are assessment capable learners
- Students actively participate and learn in caring, collaborative, and inclusive learning environments

Targets:
All students will make accelerated progress (>0.4 size effect based on their learning journey for 2019). This includes a focus on the following priority and target groups.

Priority Learners:

- Māori students Y7 (70% at expected level) Y8 (70% at expected level)
- Pacific Island students Y7 (70% at expected level) Y8 (70% at expected level)

GIS Target Groups:

- Filipino students Y7 (80% at expected level) Y8 (75% at expected level)

Data: Reading

Progress Statements for 2019 Cohort

- 82% (220/268) of all students are at or above the expected level in reading
- 69% (185/268) of all students showed accelerated progress in reading
- 74% (25/34) of Māori learners made accelerated progress in reading
- 67% (20/30) of Pacific Island learners made accelerated progress in reading

Priority Learners:

- Māori students Y7 (83% at expected level) +28% Y8 (81% at expected level) +54%
- Pacific Island students Y7 (71% at expected level) +49% Y8 (93% at expected level) +25%

GIS Target Groups:

- Filipino students Y7 (87% at expected level) +26% Y8 (80% at expected level) +12%

This table shows the baseline data and end of year achievement for all students enrolled at GIS in 2019.

		All Students	Year 7	Year 8	Māori	Pacific	Filipino	Male	Female
2019 January	At or Above	57%	52%	62%	53%	41%	68%	47%	67%
2019 December	At or Above	82%	83%	83%	82%	80%	84%	81%	84%

This table shows the progress of our 2018/2019 cohort in reading.

	All students Jan 2018	All students Dec 2019	Māori Jan 2018	Māori Dec 2019	Pacific Jan 2018	Pacific Dec 2019	Filipino Jan 2018	Filipino Dec 2019
At or Above	66%	83%	51%	81%	67%	93%	62%	80%



Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Regular Data Analysis - targets, progress and effect size data is discussed at class, team and school level.	<p>SLT were able to calculate effect sizes for each student in each class in all strands</p> <p>Teachers discussions about student progress led to changes in teaching and learning. This was limited in some cases due to new staff.</p>	<p>SLT identified trends for teachers so they could adapt their teaching to accelerate student progress.</p> <p>Specific time allocated to discuss target students in meetings often was replaced by other pressing issues for new staff.</p>	<p>Continue to refine data analysis and to identify trends/ patterns in data</p> <p>Targets discussed at class, team and school level and students progress monitored more closely</p>
Māori/Pacific Island students – regular tracking, monitoring and adaptations of programmes to ensure accelerated rates of progress	<p>Increase levels of confidence in these students</p> <p>Accelerated progress by students</p>	<p>Small group teaching of students together gave them a sense of belonging</p>	<p>Continue to facilitate targeted groups for Māori/Pacific cohort to increase student outcomes and accelerate progress.</p>
All staff to participate in Literacy PLD. The focus was on providing a balanced and effective programme. Key focus was writing but reading was included in this PLD.	<p>All planned PLD was conducted.</p> <p>This was generally a variety of strategies for teachers to trial and add to their programme.</p>	<p>This was difficult for new staff as it was not prescriptive and gave autonomy. Teacher feedback was they wanted more direction from SLT.</p>	<p>New approach to reading for 2020 based on PLD and student data from 2019</p>
<p>Reading - Planning for next year:</p> <p>The following points will be built into planning for next year;</p> <ul style="list-style-type: none"> ● Continue to refine data analysis and to identify trends/ patterns in data ● Targets discussed at class, team and school level and students progress monitored more closely ● Continue to facilitate targeted groups for Māori/Pacific cohort to increase student outcomes and accelerate progress. ● New approach to reading for 2020 based on PLD and student data from 2019 			



School name: Glenfield Intermediate School		School number: 1295
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Focus: Writing

Strategic Aim:

- Our students will be at the expected level in Reading, Writing and Mathematics.

Annual Aim:

- Our students will make accelerated progress (>0.4 size effect) and be at the expected level in Reading, Writing and Mathematics.
- Students are assessment capable learners
- Students actively participate and learn in caring, collaborative, and inclusive learning environments

Targets:

All students will make accelerated progress (>0.4 size effect based on their learning journey for 2019). This includes a focus on the following priority and target groups.

Priority Learners:

- Māori students Y7 (60% at expected level) Y8 (75% at expected level)
- Pacific Island students Y7 (67% at expected level) Y8 (70% at expected level)

GIS Target Groups:

- Filipino students Y7 (65% at expected level) Y8 (80% at expected level)

Data: Writing

Progress Statements for 2019 Cohort

- 65% (174/269) of all students are at or above the expected level in writing
- 53% (143/269) of all students showed accelerated progress in writing
- 50% (17/34) of Māori learners made accelerated progress in writing
- 57% (17/30) of Pacific Island learners made accelerated progress in writing

Priority Learners:

- Māori students Y7 (44% at expected level) +16% Y8 (63% at expected level) +27%
- Pacific Island students Y7 (38% at expected level) +17% Y8 (64% at expected level) +26%

GIS Target Groups:

- Filipino students Y7 (84% at expected level) +46% Y8 (73% at expected level) +23%

This table shows the baseline data and end of year achievement for all students enrolled at GIS in 2019.

		All Students	Year 7	Year 8	Māori	Pacific	Filipino	Male	Female
2019 January	At or Above	43%	41%	44%	31%	25%	45%	38%	47%
2019 December	At or Above	65%	64%	65%	53%	50%	78%	55%	75%

This table shows the progress of our 2018/2019 cohort in Writing.

	All students Jan 2018	All students Dec 2019	Māori Jan 2018	Māori Dec 2019	Pacific Jan 2018	Pacific Dec 2019	Filipino Jan 2018	Filipino Dec 2019
At or Above	27%	65%	21%	63%	34%	64%	50%	73%



Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Regular Data Analysis - targets, progress and effect size data is discussed at class, team and school level.	SLT were able to calculate effect sizes for each student in each class in all strands Teachers discussions about student progress led to changes in teaching and learning. This was limited in some cases due to new staff.	SLT identified trends for teachers so they could adapt their teaching to accelerate student progress. Specific time allocated to discuss target students in meetings often was replaced by other pressing issues for new staff.	Continue to refine data analysis and to identify trends/ patterns in data Targets discussed at class, team and school level and students progress monitored more closely
Māori/Pacific Island students – regular tracking, monitoring and adaptations of programmes to ensure accelerated rates of progress	Increase levels of confidence in these students Accelerated progress by students	Small group teaching of students together gave them a sense of belonging	Continue to facilitate targeted groups for Māori/Pacific cohort to increase student outcomes and accelerate progress.
All staff to participate in Literacy PLD. The focus was on providing a balanced and effective programme. Key focus was writing but reading was included in this PLD.	All planned PLD was conducted. This was generally a variety of strategies for teachers to trial and add to their programme.	This was difficult for new staff as it was not prescriptive and gave autonomy. Teacher feedback was they wanted more direction from SLT.	New approach to writing for 2020 based on PLD and student data from 2019
Staffing and resources in the Learning Hub to facilitate focus writing/reading groups for underachieving students/groups. Focus on Priority groups.	Trained teacher facilitated groups for underachieving students Accelerated progress by students		Continue to provide programmes that address underachievement in order to accelerate progress

Writing - Planning for next year:

The following points will be built into planning for next year;

- Continue to refine data analysis and to identify trends/ patterns in data
- Targets discussed at class, team and school level and students progress monitored more closely
- Continue to facilitate targeted groups for Māori/Pacific cohort to increase student outcomes and accelerate progress.
- New approach to writing for 2020 based on PLD and student data from 2019
- Continue to provide programmes that address underachievement in order to accelerate progress



School name: Glenfield Intermediate School		School number: 1295
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Focus: Mathematics

Strategic Aim:

- Our students will be at the expected level in Reading, Writing and Mathematics.

Annual Aim:

- Our students will make accelerated progress (>0.4 size effect) and be at the expected level in Reading, Writing and Mathematics.
- Students are assessment capable learners
- Students actively participate and learn in caring, collaborative, and inclusive learning environments

Target:
All students will make accelerated progress (>0.4 size effect based on their learning journey for 2019). This includes a focus on the following priority and target groups:

Priority Learners:

- Māori students Y7 (60% at expected level) Y8 (70% at expected level)
- Pacific Island students Y7 (60% at expected level) Y8 (75% at expected level)

GIS Target Groups:

- Filipino students Y7 (70% at expected level) Y8 (75% at expected level)

Data: Mathematics

Progress Statements for 2019 Cohort

- 70% (190/272) of all students are at or above the expected level in mathematics
 - 80% (218/272) of all students showed accelerated progress in mathematics
 - 73% (25/34) of Māori learners made accelerated progress in mathematics
 - 53% (16/30) of Pacific Island learners made accelerated progress in mathematics
- Priority Learners:
- Māori students Y7 (48% at expected level) +31% Y8 (63% at expected level) +24%
 - Pacific Island students Y7 (31% at expected level) +14% Y8 (64% at expected level) +28%
- GIS Target Groups:
- Filipino students Y7 (88% at expected level) +45% Y8 (80% at expected level) +34%

This table shows the baseline data and end of year achievement for all students enrolled at GIS in 2019.

		All Students	Year 7	Year 8	Māori	Pacific	Filipino	Male	Female
2019 January	At or Above	41%	38%	44%	22%	25%	45%	43%	38%
2019 December	At or Above	70%	68%	72%	54%	47%	84%	67%	81%

This table shows the progress of our 2018/2019 cohort in Mathematics.

	All students Jan 2018	All students Dec 2019	Māori Jan 2018	Māori Dec 2019	Pacific Jan 2018	Pacific Dec 2019	Filipino Jan 2018	Filipino Dec 2019
At or Above	30%	72%	32%	63%	25%	64%	48%	80%



Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Regular Data Analysis - targets, progress and effect size data is discussed at class, team and school level.	SLT were able to calculate effect sizes for each student in each class in all strands Teachers discussions about student progress led to changes in teaching and learning. This was limited in some cases due to new staff.	SLT identified trends for teachers so they could adapt their teaching to accelerate student progress. Specific time allocated to discuss target students in meetings often was replaced by other pressing issues.	Continue to refine data analysis and to identify trends/ patterns in data Targets discussed at class, team and school level and students progress monitored more closely
Māori/Pacific Island students – regular tracking, monitoring and adaptations of programmes to ensure accelerated rates of progress	Increase levels of confidence in these students Accelerated progress by students	Small group teaching of students together gave them a sense of belonging	Continue to facilitate targeted groups for Māori/Pacific cohort to increase student outcomes and accelerate progress.
Paper testing to assist students to unpack results, and take agency over their learning.	Students commented that using paper tests was easier to identify strengths and next steps.		Continue to provide students with paper testing for easier analysis. Develop assessment capability in students
PLD with Marie Hurst - focus on acceleration of progress for all students. Focus on new staff and developing an understanding of the GIS way and strategies, data analysis and planning.	PLD sessions were conducted by Marie. Marie ran model lessons and shared expertise with new staff. Provided planning and assessments guidance and models for GIS.	All planned activities were carried out.	Provide new staff with PLD focused on specific strategies that must be used in their programme.
Staffing and resources in the Learning Hub to facilitate focus mathematics groups for underachieving students/groups. Focus on Priority groups.	Participating in MST aided in progress for the targeted students.		Continue to participate in MST for 2020

Mathematics - Planning for next year:

The following points will be built into planning for next year;

- Continue to refine data analysis and to identify trends/ patterns in data
- Targets discussed at class, team and school level and students progress monitored more closely
- Continue to facilitate targeted groups for Māori/Pacific cohort to increase student outcomes and accelerate progress.
- Continue to provide students with paper testing for easier analysis
- Develop assessment capability in students
- Continue to participate in MST for 2020
- Provide new staff with PLD focused on specific strategies that must be used in their programme.

Kiwisport

Kiwisport, Government funding of \$3,556 to Glenfield Intermediate was spent to enhance the participation in a number of sporting opportunities for all students years 7 – 8 by purchasing a variety of sporting equipment.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF GLENFIELD INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Glenfield Intermediate School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 22nd June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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


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

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

Independence

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

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



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand