

GLENFIELD INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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
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Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Bridgette Ferguson	Presiding Member	Elected	May 2022
Mark Whitford	Principal ex Officio	Appointed	
Jason Murray	Parent Rep	Elected	May 2022
Daniel Hikuroa	Parent Rep	Elected	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 2021

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Glenfield Intermediate School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

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

Bridgette Ferguson

Full Name of Board Chairperson

MARK WHITFORD

Full Name of Principal

B Ferguson

Signature of Board Chairperson

Mark Whitford

Signature of Principal

30/5/22

Date:

30/5/2022

Date:

Glenfield Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,492,504	765,852	3,408,162
Locally Raised Funds	3	116,640	42,004	209,112
Interest Earned		1,102	4,992	4,988
International Students	4	-	-	13,721
		<u>3,610,246</u>	<u>812,848</u>	<u>3,635,983</u>
Expenses				
Locally Raised Funds	3	71,348	18,500	105,978
International Students	4	239	-	2,661
Learning Resources	5	2,116,816	298,920	1,817,389
Administration	6	193,453	209,832	211,656
Finance		4,378	6,000	5,169
Property	7	1,027,759	237,808	1,201,171
Depreciation	12	114,037	112,799	112,291
		<u>3,528,030</u>	<u>883,859</u>	<u>3,456,315</u>
Net Surplus / (Deficit) for the year		82,216	(71,011)	179,668
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>82,216</u></u>	<u><u>(71,011)</u></u>	<u><u>179,668</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 2021

	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January	559,349	559,349	379,681
Total comprehensive revenue and expense for the year	82,216	(71,011)	179,668
Capital Contributions from the Ministry of Education			
Equity at 31 December	641,565	488,338	559,349
Retained Earnings	641,565	488,338	559,349
Equity at 31 December	641,565	488,338	559,349

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	420,971	226,173	350,876
Accounts Receivable	9	187,457	156,447	164,896
GST Receivable		16,827	23,892	23,892
Prepayments		14,467	18,244	18,244
Inventories	10	7,918	6,286	6,286
Investments	11	102,422	102,026	102,026
		<u>750,062</u>	<u>533,068</u>	<u>666,220</u>
Current Liabilities				
Accounts Payable	13	257,770	177,317	177,317
Revenue Received in Advance	14	31,739	-	-
Provision for Cyclical Maintenance	15	25,179	30,000	158,684
Finance Lease Liability	16	28,706	20,000	24,498
Funds held on behalf of Glenfield Cluster	17	18,497	30,389	30,389
		<u>361,891</u>	<u>257,706</u>	<u>390,888</u>
Working Capital Surplus		388,171	275,362	275,332
Non-current Assets				
Property, Plant and Equipment	12	356,079	286,976	346,776
		<u>356,079</u>	<u>286,976</u>	<u>346,776</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	69,452	60,000	53,545
Finance Lease Liability	16	33,233	14,000	9,214
		<u>102,685</u>	<u>74,000</u>	<u>62,759</u>
Net Assets		<u>641,565</u>	<u>488,338</u>	<u>559,349</u>
Equity		<u>641,565</u>	<u>488,338</u>	<u>559,349</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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		883,782	764,594	763,368
Locally Raised Funds		121,399	42,004	144,025
International Students		-	-	2,261
Goods and Services Tax (net)		7,065	-	(31,159)
Funds Administered on Behalf of Third Parties		(11,892)	-	7,543
Payments to Employees		(261,502)	(274,388)	(246,431)
Payments to Suppliers		(439,274)	(462,964)	(410,919)
Cyclical Maintenance Payments in the year		(130,660)	(140,229)	-
Interest Paid		(4,378)	(6,000)	(5,169)
Interest Received		1,062	4,991	5,666
Net cash from the Operating Activities		165,602	(71,992)	229,185
Cash flows from Investing Activities				
Proceeds from Sale of PPE		-	(9,552)	-
Purchase of PPE		(85,359)	(43,447)	(158,943)
Movement in Investments		(396)	-	(2,026)
Net cash the Investing Activities		(85,755)	(52,999)	(160,969)
Cash flows from Financing Activities				
Finance Lease Payments		(9,752)	288	(6,634)
Funds Held for Capital Works Projects		-	-	(120,925)
Net cash to Financing Activities		(9,752)	288	(127,559)
Net increase/(decrease) in cash and cash equivalents		70,095	(124,703)	(59,343)
Cash and cash equivalents at the beginning of the year	8	350,876	350,876	410,219
Cash and cash equivalents at the end of the year	8	420,971	226,173	350,876

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 Flow 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 2021

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 18.

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–20 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10% Straight Line
Motor Vehicle	33% 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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

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

l) Revenue Received in Advance

Revenue received in advance relates to grants received from the Ministry of Education for intended use in 2022 where there are unfulfilled obligations for the School to provide services in the future.

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

m) 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 at any time.

n) Provision for Cyclical Maintenance

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

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

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	702,764	667,872	676,498
Teachers' salaries grants	1,876,979	-	1,626,083
Use of Land and Buildings grants	771,932	9,708	1,010,262
Other MoE Grants	140,829	88,272	95,319
	<u>3,492,504</u>	<u>765,852</u>	<u>3,408,162</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,000.

3. Locally Raised Funds

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

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	13,733	-	16,161
Fees for Extra Curricular Activities	92,531	20,004	124,139
Trading	-	-	234
Fundraising & Community Grants	10,376	22,000	68,578
	<u>116,640</u>	<u>42,004</u>	<u>209,112</u>
Expenses			
Extra Curricular Activities Costs	67,549	17,504	94,685
Trading	614	-	2,387
Other Fundraising and Community Grant costs	3,185	996	8,906
	<u>71,348</u>	<u>18,500</u>	<u>105,978</u>
<i>Surplus for the year Locally raised funds</i>	<u>45,292</u>	<u>23,504</u>	<u>103,134</u>

4. International Student Revenue and Expenses

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	0	0	4
	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International student fees	-	-	13,721
Expenses			
Advertising	97	-	-
Commissions	-	-	1,807
International student levy	142	-	811
Other Expenses	-	-	43
	<u>239</u>	<u>-</u>	<u>2,661</u>
<i>Surplus for the year International Students'</i>	<u>(239)</u>	<u>-</u>	<u>11,060</u>

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	29,807	55,920	26,949
Information and communication technology	25,157	30,000	26,574
Attached Teacher Cost	2,705	3,500	5,381
Library resources	126	2,508	1,863
Employee benefits - salaries	2,034,091	165,788	1,736,995
Staff development	24,930	41,204	19,627
	<u>2,116,816</u>	<u>298,920</u>	<u>1,817,389</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,128	8,496	7,285
Board of Trustees Fees	2,670	3,500	2,826
Board of Trustees Expenses	2,383	2,008	427
Communication	2,098	3,504	2,645
Consumables	21,073	24,900	20,522
Operating Lease	-	5,004	2,612
Other	41,503	49,032	36,949
Employee Benefits - Salaries	101,916	100,196	125,870
Insurance	7,682	8,192	7,520
Service Providers, Contractors and Consultancy	5,000	5,000	5,000
	<u>193,453</u>	<u>209,832</u>	<u>211,656</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	21,350	23,496	56,715
Consultancy and Contract Services	91,185	96,000	46,372
Cyclical Maintenance Provision	13,062	18,000	13,931
Grounds	17,097	16,992	9,050
Heat, Light and Water	19,740	34,704	22,363
Repairs and Maintenance	85,129	31,716	20,533
Use of Land and Buildings	771,932	-	1,010,262
Security	2,703	8,496	12,296
Employee Benefits - Salaries	5,561	8,404	9,649
	<u>1,027,759</u>	<u>237,808</u>	<u>1,201,171</u>

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

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	318,238	93,463	218,166
Short-term Bank Deposits	102,733	132,710	132,710
Cash and cash equivalents for Cash Flow Statement	<u>420,971</u>	<u>226,173</u>	<u>350,876</u>

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

Of the \$420,971 Cash and Cash Equivalents, \$18,497 is held by the School on behalf of the Principals Glenfield Cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	38,894	43,653	43,653
Interest Receivable	204	165	165
Receivable from MoE	-	-	8,449
Teacher Salaries Grant Receivable	148,359	112,629	112,629
	<u>187,457</u>	<u>156,447</u>	<u>164,896</u>
Receivables from Exchange Transactions	39,098	43,818	43,818
Receivables from Non-Exchange Transactions	148,359	112,629	121,078
	<u>187,457</u>	<u>156,447</u>	<u>164,896</u>

10. Inventories

	Actual \$	Budget (Unaudited) \$	Actual \$
Uniforms	7,918	-	6,286
	<u>7,918</u>	<u>-</u>	<u>6,286</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Current Asset			
Short-term Bank Deposit	102,422	102,026	102,026
Total Investments	<u>102,422</u>	<u>102,026</u>	<u>102,026</u>

12. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	86,990	23,001	-	-	(21,663)	88,328
Furniture and Equipment	130,354	31,535	-	-	(27,966)	133,923
Information and Communication Technology	61,526	5,649	-	-	(20,201)	46,974
Motor Vehicles	29,000	-	-	-	(9,657)	19,343
Leased Assets	31,507	62,196	-	-	(33,049)	60,654
Library Resources	7,399	958	-	-	(1,500)	6,857
Balance at 31 December 2021	346,776	123,339	-	-	(114,036)	356,079

The net carrying value of equipment held under a finance lease is \$60,654 (2020: \$31,507)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	472,972	(384,642)	88,330	449,971	(362,981)	86,990
Furniture and Equipment	960,424	(826,502)	133,922	928,890	(798,536)	130,354
Information and Communication Technology	263,409	(216,435)	46,974	257,760	(196,234)	61,526
Motor Vehicles	43,478	(24,135)	19,343	43,478	(14,478)	29,000
Leased Assets	122,140	(61,486)	60,654	84,161	(52,654)	31,507
Library Resources	102,609	(95,753)	6,856	101,651	(94,252)	7,399
Balance at 31 December	1,965,032	(1,608,953)	356,079	1,865,911	(1,519,135)	346,776

13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	90,571	50,123	50,123
Accruals	18,840	14,565	14,565
Employee Entitlements - salaries	148,359	112,629	112,629
	257,770	177,317	177,317
Payables for Exchange Transactions	109,411	64,688	64,688
Payables for Non-Exchange Transactions	148,359	112,629	112,629
	257,770	177,317	177,317

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	28,001	-	-
Other revenue in Advance	3,738	-	-
	31,739	-	-

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	212,229	212,229	198,298
Increase to the Provision During the Year	13,062	18,000	13,931
Use of the Provision During the Year	(130,660)	(140,229)	-
Provision at the End of the Year	94,631	90,000	212,229
Cyclical Maintenance - Current	25,179	30,000	158,684
Cyclical Maintenance - Term	69,452	60,000	53,545
	94,631	90,000	212,229

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	32,525	20,000	26,894
Later than One Year and no Later than Five Years	35,507	14,000	9,671
Future Finance Charges	(6,093)	-	-
	61,939	34,000	36,565
Represented by			
Finance lease liability - Current	28,706	20,000	26,894
Finance lease liability - Term	33,233	14,000	9,671
	61,939	34,000	36,565

17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	18,497	30,389	30,389
	18,497	30,389	30,389

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.

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:

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Classroom upgrade	<i>completed</i>	(8,449)	43,329	(34,880)	-	-
Plumbing	<i>completed</i>	-	9,496	(9,496)	-	-
Supply and Installation of aircon units in Administration	<i>completed</i>	-	11,797	(11,797)	-	-
Classroom Leasing	<i>completed</i>	-	14,000	(14,000)	-	-
Totals		(8,449)	78,622	(70,173)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing	<i>completed</i>	120,925	13,498	(135,164)	741	-
Classroom upgrade	<i>in progress</i>	-	389,963	(398,412)	-	(8,449)
Playground	<i>completed</i>	-	56,578	(56,578)	-	-
Electrical Upgrade	<i>completed</i>	-	20,937	(20,937)	-	-
Turf	<i>completed</i>	-	75,865	(75,865)	-	-
Shade	<i>completed</i>	-	39,813	(39,813)	-	-
Totals		120,925	596,654	(726,769)	741	(8,449)

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,670	2,826
<i>Leadership Team</i> Remuneration Full-time equivalent members	377,686 3	341,403 3
Total key management personnel remuneration	380,356	344,229

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has 1 Finance member who meet monthly, and 1 Property member that meet quarterly. 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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
120 - 130	1.00	1.00
100 - 110	1.00	0.00
	2.00	1.00

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:

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

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

There are no Capital Commitments as at 31 December 2021.

(Capital commitments at 31 December 2020: \$34,880)

24 Financial Instruments

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

Financial assets measured at amortised cost.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	420,971	226,173	350,876
Receivables	187,457	156,447	164,896
Investments	102,422	102,026	102,026
Total Financial Assets Measured at Amortised Cost	710,850	484,646	617,798

Total financial assets at amortised cost

Payables	257,770	177,317	177,317
Finance Leases	61,939	34,000	33,712
Total Financial Liabilities Measured at Amortised Cost	319,709	211,317	211,029

25. Events After Balance Date

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

26. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

Glenfield Intermediate School

Analysis of Variance 2021



Strategic Aim 1: Progress

2021 Year 7 COHORT DATA AGAINST EXPECTED CURRICULUM LEVELS

End of Year Data - December 2021

RED = Decrease **Orange** = No increase **Yellow** = Slight increase (1%-20%) **Purple** = Significant increase (>20%)

Recorded as % AT or ABOVE Expectation	WRITING			READING			MATHEMATICS		
	Year 7 BoY 2021	Year 7 MoY 2021	Year 7 EoY 2021	Year 7 BoY 2021	Year 7 MoY 2021	Year 7 EoY 2021	Year 7 BoY 2021	Year 7 MoY 2021	Year 7 EoY 2021
All (179)	27%	57%	57%	63%	70%	72%	48%	63%	70%
Male (100)	20%	50%	50%	55%	63%	65%	51%	65%	74%
Female (79)	37%	66%	66%	73%	79%	81%	46%	60%	66%
Māori (24)	32%	63%	67%	44%	67%	71%	44%	58%	67%
Pasifika (21)	14%	48%	48%	38%	57%	62%	19%	38%	52%
Filipino (21)	19%	53%	53%	51%	62%	57%	38%	62%	67%

2020/2021 Year 8 COHORT DATA AGAINST EXPECTED CURRICULUM LEVELS

Recorded as % AT or ABOVE Expectation	WRITING				READING				MATHEMATICS			
	Year 7 BoY 2020	Year 8 BoY 2021	Year 8 MoY 2021	Year 8 EoY 2021	Year 7 BoY 2020	Year 8 BoY 2021	Year 8 MoY 2021	Year 8 EoY 2021	Year 7 BoY 2020	Year 8 BoY 2021	Year 8 MoY 2021	Year 8 EoY 2021
All (178)	21%	39%	58%	68%	70%	60%	72%	79%	37%	52%	64%	75%
Male (95)	19%	33%	52%	64%	69%	57%	72%	72%	38%	50%	67%	77%
Female (83)	23%	45%	66%	72%	71%	64%	72%	81%	36%	52%	58%	73%
Māori (25)	8%	28%	36%	60%	68%	56%	60%	68%	32%	44%	52%	60%
Pasifika (21)	10%	38%	58%	62%	75%	54%	72%	76%	25%	43%	48%	62%
Filipino (25)	9%	43%	68%	72%	65%	57%	68%	72%	41%	57%	72%	72%

Reading Progress Statements for 2021 Cohort		76% (270/357) of all students are at or above the expected level in reading		
Priority Learners:	Target - Y7	Actual - Y7	Target - Y8	Actual - Y8
Māori students	75% at expected level	71% at expected level) +27% (1yr)	75% at expected level	68% at expected level) +12% (1yr)
Pasifika students	70% at expected level	62% at expected level) +24% (1yr)	75% at expected level	76% at expected level) +22% (1yr)
Filipino students	90% at expected level	57% at expected level) +6% (1yr)	85% at expected level	72% at expected level) +15% (1yr)

Writing Progress Statements for 2021 Cohort		63% (223/357) of all students are at or above the expected level in writing		
Priority Learners:	Target - Y7	Actual - Y7	Target - Y8	Actual - Y8
Māori students	75% at expected level	67% at expected level) +35% (1yr)	70% at expected level	60% at expected level) +52% (2yrs)
Pasifika students	70% at expected level	48% at expected level) +34% (1yr)	75% at expected level	62% at expected level) +52% (2yrs)
Filipino students	70% at expected level	53% at expected level) +34% (1yr)	75% at expected level	72% at expected level) +63% (2 yrs)

Mathematics Progress Statements for 2021 Cohort		73% (270/357) of all students are at or above the expected level in mathematics		
Priority Learners:	Target - Y7	Actual - Y7	Target - Y8	Actual - Y8
Māori students	75% at expected level	67% at expected level) +23% (1yr)	75% at expected level	60% at expected level) +28% (2yrs)
Pasifika students	76% at expected level	52% at expected level) +33% (1yr)	75% at expected level	62% at expected level) +37% (2yrs)
Filipino students	85% at expected level	67% at expected level) +29% (1yr)	80% at expected level	72% at expected level) +31% (2 yrs)

Summary
 It is important to note that the data above includes all students in the cohort, and we have a number of students identified as requiring special intervention. Here is a breakdown of these students. Special learning needs covers the following - APD, ADD, ADHD, Dyslexia, ADHD, Global Delays, hearing, IWS)

SENCO Register	Year 7 (41/181 - 23% are identified as having special learning needs)	Year 8 (40/181 - 22% are identified as having special learning needs)
ICS	3 x Y7 ICS students are identified as Level 1 learners	2 x Y8 ICS students are identified as Level 1 learners
ESOL	28 x Y7 students	30 x Y8 students
Attendance Patterns	5 x Y7 Māori learners (10%) have < 80% attendance in 2021 4 x Y7 Pasifika learners (7%) have < 80% attendance in 2021	5 x Y8 Māori learners (10%) have < 80% attendance in 2021 5 x Y8 Pasifika learners (9%) have < 80% attendance in 2021
Special learning needs	10 x Y7	8 x Y8

Additional Information
 COVID-19 had a huge impact on schools in Auckland during 2021. This seriously impacted the teaching and learning programme including assessments. The above end of year data is based on an OTJ for all students. We had 35% of our students that did not return after the lockdown and continued with Distance Learning. In some cases this impacted the teachers ability to see the progress made for some students. If that was the situation, students were assessed as being at the same level as their mid year report.

Specific Actions for all Strategic Goals relating to Progress	
Regular Data Analysis - targets, progress and effect size data is discussed at class, team and school level.	<ul style="list-style-type: none"> • New target learner tracking system for Term 3/4 • This is being done at team level and regularity has been increased. Time continues to be a factor as meetings are very busy as we work through our PLD and appraisal programmes.
Māori/Pacific Island learners – regular tracking, monitoring and adaptations of programmes to ensure accelerated rates of progress	<ul style="list-style-type: none"> • This was monitored by classroom teachers and SLT. Mid year data analysis can be seen in the previous section. • Teachers targeted these cohorts as part of their target groups.

What will we do?	End of Year Summary	Next Steps in 2022
Teaching and Learning Programme focus		
Implement 'Writers Toolbox'	<ul style="list-style-type: none"> • LSS led the implementation of 'Writers Toolbox.' • Learners enjoyed the programme, engaged and made progress • There was some creative timetabling in classes as not all learners can be on the programme at the same time. • Writing improvement plan was developed with the Writers Tool box facilitator and PLD commenced in Term 3. COVID really disrupted this and much of the planned PLD has been moved into 2022/23. 	Continue to work with Writers Toolbox and implement the programme.
Professional Development		
Participate in the ALiM programme. This includes the ALiM teacher providing in class support to staff	<ul style="list-style-type: none"> • LOM worked with target learners, and supported teachers in their classrooms. • LOM provided PLD for staff around catering for at risk learners in their classes. • LOM assisted with moderation tasks and provided resources for teachers to use. • COVID really disrupted this and much of the planned PLD has been moved into 2022. 	LOM to work in classes with individual teachers to continue to embed
All staff to participate in Literacy PLD. The focus is on implementing 'Writers Toolbox and providing a balanced and effective programme (Reading and Writing).	<ul style="list-style-type: none"> • PLD application successful with the MoE. • Data progress to mid-year showed that the programme was working well. This was more challenging to measure in the second half of the year due to COVID. • PLD had a great impact on teacher capability. • COVID really disrupted this and much of the planned PLD has been moved into 2022/23. 	Continue with PLD plan for Writers Toolbox. New staff to get PLD to meet their needs.
Focus on staff unpacking the literacy and mathematics learning progressions and understanding the various levels	<ul style="list-style-type: none"> • Focus was on writing and understanding the different aspects of writing. • Deliberate acts of teaching for these aspects targeting the specific needs on the students were implemented in classrooms • Mathematics was scheduled to start midpoint Term 3 - moved to 2022 due to COVID 	This will continue as part of the work around Writers Toolbox.
Resourcing		
Staffing and resources in the Learning Hub to facilitate focus writing/reading/mathematics groups for underachieving students/groups. Focus on Priority groups.	<ul style="list-style-type: none"> • EJ facilitated intensive support programmes for writing/reading groups. • YHC supported our ESOL learners. • SS facilitated the Learning Hub programmes and ensured those students that needed support received it. She also supported classroom teachers as required. 	Learning Hub to continue with targeted needs based groups. These will be around writing and reading.

Strategic Aim 2: Agency 2021




Strategic Goal 2		Annual Goals / Targets	
<p align="center">LEARNER AGENCY</p> <p>GIS has an agentic culture where all learners (students, staff, community) are actively involved</p> <p>All our learners have a shared language of learning and are able to use this to clearly articulate and action a definition of agency</p>		<p>School Annual Targets</p> <ol style="list-style-type: none"> 1. Learners (students and staff) are assessment capable and can articulate their 'now' and 'future' relating to learning 2. Learners (students) actively design and have ownership over aspects of their learning programme 3. Learners (staff) are actively involved in professional learning and development 4. Learners (staff) actively design and have ownership over aspects of their learning programme 	
What will we do?	End of Year Summary	Next Steps in 2022	
<p>Learner Matrix</p> <ul style="list-style-type: none"> • Trial the New GIS Learner Profile matrix • Plan when learner profile matrix links to contexts / themes / teaching moments • PLD <ul style="list-style-type: none"> ○ unpacking the matrix ○ development of DATs 	<ul style="list-style-type: none"> • New GIS Learner Profile Matrix was trialled in all classes • In School Leader gathered feedback regarding the matrix and changes were made • The matrix was tweaked to incorporate the new logo. • Cultural competencies were also included in the matrix. 	<p>Key focus for the Pedagogy PLG which comes under the CULTURE focus for 2022-2024</p>	
<p>Design of Learning</p> <ul style="list-style-type: none"> • PLD on how to do this • teachers model best practice • Learners set goals based on the New GIS Learner Profile matrix • learners / teacher co-construct programme • Term 1 context - Culture Shock 	<ul style="list-style-type: none"> • Learners used the new matrix to set goals for themselves. • Used PLGs (Professional Learning Groups) for staff meetings started in term 3. The pedagogy group is focusing on 'Design of Learning' which will involve exploring authentic learning and agentic practices. COVID impacted this so much of the work has been moved to 2022. 	<p>Pedagogy PLG to continue the review into our localised curriculum. This comes under the CURRICULUM focus for 2022-2024</p>	
<p>Celebrate the successes in relation to Learner Profile and Agentic practices</p> <ul style="list-style-type: none"> • Seesaw / Student Led conferences / assemblies / newsletter / social media 	<ul style="list-style-type: none"> • Being celebrated more at assemblies now. • Newsletter and Facebook had more student work at the start of the year. This proved more challenging with distance learning due to COVID. 	<p>Continue to celebrate success on all our media platforms, as well as at assemblies.</p>	
<p>Community</p> <ul style="list-style-type: none"> • Parent evening in term 1 is focused around matrix, design for learning 	<ul style="list-style-type: none"> • This was rescheduled for Term 4 due to delays with the Learner Matrix work. • CANCELLED due to COVID - we will do this in 2022 	<p>Added to the Community Focus for 2022</p>	
<p>Review and adapt school report</p>	<ul style="list-style-type: none"> • This will be done in 2022. 	<p>Adapt further to include the Learner Matrix and DAT around this.</p>	

Strategic Aim 3: Hauora 2021

Strategic Goal 3	Annual Goals / Targets	
<p>LEARNER HAUORA</p> <p>We will create a school culture that fosters hauora for all learners.</p> <p>Learners actively participate and learn in caring, collaborative, and inclusive learning environments</p>	<p>School Annual Targets</p> <ol style="list-style-type: none"> All stakeholders have a shared understanding, knowledge and awareness of strategies and tools which will have an impact on improving overall student hauora and progress. In the NZCER Student Wellbeing Survey, 80% of learners will identify that they Strongly Agree or Agree with the Pro-social student culture and strategies statements. This is a Kāhui Ako goal. All stakeholders of the Glenfield community feel connected and valued, and have a sense of belonging to GIS (whakawhanaungatanga). 	
What will we do?	End of Year Summary	Next Steps in 2022
Co-construct the GIS Hauora Framework	<ul style="list-style-type: none"> We have signed up for Mitey in 2022 (John Kirwan Foundation) which will drive this development. 	Mitey 2022
<p>Communication</p> <ul style="list-style-type: none"> School website page set up School TV on website, List of support agencies 	<ul style="list-style-type: none"> SchoolTV is on the school website Regular articles in the school newsletter. 	Continue with School TV and promote it through our media platforms.
<p>Collect data from:</p> <ul style="list-style-type: none"> the NZCER Student Wellbeing survey (T2) student focus groups staff personal well being survey generated by the Kahui Ako 	<ul style="list-style-type: none"> NZCER survey was completed in term 2. This data was used at the In School Leader PLD day for all schools. The focus was on specific programmes and deliberate acts that impact on wellbeing for students. Focus area for Term 3/4 was the Pro-social student culture and strategies. COVID impacted wellbeing for term 3/4 	Continue to collect data, identify issues, plan interventions, and implement changes.
<p>Transition</p> <ul style="list-style-type: none"> Interviews with students/parents prior to the start of the school year Visits for students in the previous year 	<ul style="list-style-type: none"> These are ongoing events that occur. Feedback obtained from parents in T1 confirms that these events are successful. These are all planned again for 2021 - most of these were cancelled due to COVID. MW still had online meetings with the primary school students, and the SLT did a parent information evening on zoom. Planning to visit Year 9 students in Term 3 - cancelled due to COVID 	Continue with our transition process as much as possible. Plan for digital platforms in 2022 due to COVID.
<p>Engage our community through:</p> <ul style="list-style-type: none"> Kaipātiki community events Termly parent meetings, Matariki Breakfast, newsletters, school camp, learning conferences, regular communications tools 	<ul style="list-style-type: none"> We held our annual Matariki breakfast celebration Matariki Kāhui Ako Parent Evening was cancelled due to COVID Parent Meeting held in term 1 with focus on success. Data was shared with the BoT. Newsletters and social media used to share success and celebrate more regularly. 	Continue to engage as much as possible in a COVID Climate. Provide innovation modes of delivery as required.
<p>Student Focus Groups</p> <ul style="list-style-type: none"> PC4L ambassadors, Prefect meetings, Community Engagement, Hauora Group 	<ul style="list-style-type: none"> Prefects meet regularly. Community panel meets twice a term to discuss issues that face Kaipātiki youth PC4L ambassadors and Hauora group starts this term now we have well being survey data 	
<p>MAC Initiative</p> <ul style="list-style-type: none"> Staff meetings focused on biculturalism and partnerships (Code of Ethics) Scaffold teachers to use te reo Māori everyday Promote te reo through signage extension te reo Māori for students 	<ul style="list-style-type: none"> This has been a positive initiative for the school. The board and staff have been involved in meetings facilitated by MAC facilitator.. All classes are using paepae in their rooms to start the school day. Formal school processes have been set up for 2022. Additional te reo labels have been added to existing signs Jamie Young is facilitating an extension programme for our Māori learners. The focus is on language, identity and culture. 	Continue to meet with our MAC facilitator Work more collaboratively as a kāhui ako principal group to contact with local iwi Continue to use morning paepae in all classes Build on the success of the extension programme Engage with the local Youth Trust Māori co-ordinator
All staff participate in PLD. The focus is on developing a GIS Hauora model.	<ul style="list-style-type: none"> This was started in term 1. Term 3 sees the establishment of a new Hauora teacher group to drive this. 	
Provide access for students to a counsellor	<ul style="list-style-type: none"> Done 	Continue to fund this
EAP services for staff	<ul style="list-style-type: none"> Done 	Continue to fund this

Where to in 2022-2024

STRATEGIC GOALS

 <h2>CURRICULUM</h2>	 <h2>CULTURE</h2>	 <h2>COMMUNITY</h2>
<p>A rich, authentic localised curriculum that is inspiring, challenging and empowering is embedded in all classrooms</p>	<p>A culture of personal growth and hauora is the way of being at GIS</p>	<p>Positive learning focused partnerships with our community</p>

INITIATIVES

<ul style="list-style-type: none"> • Review and redesign our current curriculum. • Engage in and activate learning from PLD with 'Write that Essay' • Design, establish and sustain PLGs to drive pedagogical change 	<ul style="list-style-type: none"> • Create opportunities for all learners to grow • All kaiako are trained in GROWTH Coaching • Develop, trial and implement a GIS wellbeing model and explicit teaching programme 	<ul style="list-style-type: none"> • Establish new connections with iwi and other community groups that can support our learners • Provide new opportunities to engage and make connections with the community • MAC initiative
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SUCCESS STATEMENTS

<p>Learners make progress by being confident, engaged and connected to their culture and community</p> <p>Highly skilled and motivated kaiako</p>	<p>Learners experience personal growth in relation to the school values and learner profile matrix</p> <p>Learners feel valued and safe, are happy and engaged in their learning</p>	<p>There is a strong partnership between the school, learners and their families which focuses on learners personal growth, culture, connection and hauora</p>
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Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2021, the school received total Kiwisport funding of \$5053 (Ex GST). The funding was spent on sport for the whole school to develop participation after lockdown, making sport more readily available to all students.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GLENFIELD INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Glenfield Intermediate School (the School). The Auditor-General has appointed me, Junita Sen, 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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis 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 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 27, 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 the School.



Junita Sen
BDO Auckland
Auckland, New Zealand
On behalf of the Auditor-General