

# GLENFIELD INTERMEDIATE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

**Ministry Number:** 1295

**Principal:** Mark Whitford

**School Address:** 138 Chivalry Road, Glenfield

**School Postal Address:** 138 Chivalry Road, Glenfield, Auckland, 0629

**School Phone:** 09 444 6582

**School Email:** [office@glenfieldint.school.nz](mailto:office@glenfieldint.school.nz)

**Accountant / Service Provider:**

**Education**  *Services.*  
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# GLENFIELD INTERMEDIATE

Annual Report - For the year ended 31 December 2022

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# Glenfield Intermediate

## Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Bridgette Ferguson  
Full Name of Presiding Member

Bridgette Ferguson  
Signature of Presiding Member

30/5/2023  
Date:

MARK WHITFORD  
Full Name of Principal

Mark Whitford  
Signature of Principal

30/5/2023  
Date:

**Glenfield Intermediate**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	3,776,592	3,485,618	3,492,504
Locally Raised Funds	3	151,820	65,000	116,640
Interest Income		6,518	1,000	1,102
Gain on Sale of Property, Plant and Equipment		165	-	-
		<u>3,935,095</u>	<u>3,551,618</u>	<u>3,610,246</u>
<b>Expenses</b>				
Locally Raised Funds	3	91,623	18,500	71,587
Learning Resources	4	2,327,296	2,397,156	2,230,853
Administration	5	224,272	208,178	193,453
Finance		5,488	4,000	4,378
Property	6	1,105,821	1,026,132	1,027,759
Loss on Disposal of Property, Plant and Equipment	11	2,894	-	-
		<u>3,757,394</u>	<u>3,653,966</u>	<u>3,528,030</u>
<b>Net Surplus / (Deficit) for the year</b>		177,701	(102,348)	82,216
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>177,701</u>	<u>(102,348)</u>	<u>82,216</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**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		641,565	488,338	559,349
Total comprehensive revenue and expense for the year		177,701	(102,348)	82,216
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		47,271	-	-
<b>Equity at 31 December</b>		866,537	385,990	641,565
Accumulated comprehensive revenue and expense		866,537	385,990	641,565
<b>Equity at 31 December</b>		866,537	385,990	641,565

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 Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	180,497	144,780	420,971
Accounts Receivable	8	256,898	164,896	187,457
GST Receivable		18,829	23,892	16,827
Prepayments		19,461	18,244	14,467
Inventories	9	2,548	6,286	7,918
Investments	10	407,483	102,026	102,422
		885,716	460,124	750,062
<b>Current Liabilities</b>				
Accounts Payable	12	271,312	177,317	257,770
Revenue Received in Advance	13	-	-	31,739
Provision for Cyclical Maintenance	14	19,367	36,840	25,179
Finance Lease Liability	15	33,186	24,498	28,706
Funds held for Capital Works Projects	16	705	-	-
Funds held on behalf of Kahui Ako Cluster	17	19,359	-	18,497
		343,929	238,655	361,891
<b>Working Capital Surplus/(Deficit)</b>		541,787	221,469	388,171
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	459,516	236,026	356,079
		459,516	236,026	356,079
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	96,263	62,291	69,452
Finance Lease Liability	15	38,503	9,214	33,233
		134,766	71,505	102,685
<b>Net Assets</b>		866,537	385,990	641,565
<b>Equity</b>		866,537	385,990	641,565

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



**Glenfield Intermediate**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,001,829	836,707	883,782
Locally Raised Funds		136,102	65,000	121,399
Goods and Services Tax (net)		(2,001)	-	7,065
Payments to Employees		(348,308)	(358,500)	(261,502)
Payments to Suppliers		(574,651)	(746,303)	(569,934)
Interest Paid		(5,488)	(4,000)	(4,378)
Interest Received		4,625	1,000	1,062
<b>Net cash from/(to) Operating Activities</b>		<b>212,108</b>	<b>(206,096)</b>	<b>177,494</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(166,751)	-	(85,359)
Purchase of Investments		(305,061)	-	(396)
<b>Net cash from/(to) Investing Activities</b>		<b>(471,812)</b>	<b>-</b>	<b>(85,755)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		47,271	-	-
Finance Lease Payments		(29,608)	-	(9,752)
Funds Administered on Behalf of Third Parties		1,567	-	(11,892)
<b>Net cash from/(to) Financing Activities</b>		<b>19,230</b>	<b>-</b>	<b>(21,644)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(240,474)</b>	<b>(206,096)</b>	<b>70,095</b>
Cash and cash equivalents at the beginning of the year	7	420,971	350,876	350,876
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>180,497</b>	<b>144,780</b>	<b>420,971</b>

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

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

# Glenfield Intermediate

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

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



#### *Useful lives of property, plant and equipment*

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

#### ***Critical Judgements in applying accounting policies***

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### **Interest Revenue**

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

#### **d) 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.

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

Inventories are consumable items held for sale and comprised 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.

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings	10-20 years
Building Improvements	10 years
Furniture and Equipment	5-20 years
Information and Communication Technology	5-10 years
Motor Vehicles	33% Diminishing Value
Library Resources	10 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Impairment of property, plant, and equipment**

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 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **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 entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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 students, should the School be unable to provide the services to which they relate.

**o) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

**p) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

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

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

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

**s) Financial Instruments**

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

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

**t) Borrowings**

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

**u) 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.

**v) Budget Figures**

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

**w) Services received in-kind**

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



## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,024,210	836,707	843,593
Teachers' Salaries Grants	1,898,667	1,876,979	1,876,979
Use of Land and Buildings Grants	851,677	771,932	771,932
Other Government Grants	2,038	-	-
	<u>3,776,592</u>	<u>3,485,618</u>	<u>3,492,504</u>

The school has opted in to the donations scheme for this year. Total amount received was \$59,400.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	21,427	14,000	13,733
Fees for Extra Curricular Activities	75,813	34,000	92,531
Trading	1,100	-	-
Fundraising & Community Grants	17,951	5,000	10,376
Other Revenue	35,529	12,000	-
	<u>151,820</u>	<u>65,000</u>	<u>116,640</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	78,396	17,500	67,549
Trading	8,861	-	614
Fundraising & Community Grant Costs	4,366	1,000	3,185
International Students - Student Recruitment	-	-	97
International Students - Other Expenses	-	-	142
	<u>91,623</u>	<u>18,500</u>	<u>71,587</u>
<i>Surplus for the year Locally raised funds</i>	<u>60,197</u>	<u>46,500</u>	<u>45,053</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	45,297	74,427	29,807
Information and Communication Technology	29,670	35,000	25,157
Attached Teacher Cost	-	-	2,705
Library Resources	1,638	2,500	126
Employee Benefits - Salaries	2,122,446	2,128,479	2,034,091
Staff Development	19,356	46,000	24,930
Depreciation	108,889	110,750	114,037
	<u>2,327,296</u>	<u>2,397,156</u>	<u>2,230,853</u>



**5. Administration**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,179	10,500	9,128
Board Fees	3,205	3,500	2,670
Board Expenses	3,046	2,000	2,383
Communication	3,986	5,000	2,098
Consumables	13,314	16,000	21,073
Operating Lease	747	-	-
Other	57,054	59,800	41,503
Employee Benefits - Salaries	123,684	97,000	101,916
Insurance	7,697	8,378	7,682
Service Providers, Contractors and Consultancy	2,360	6,000	5,000
	<u>224,272</u>	<u>208,178</u>	<u>193,453</u>

**6. Property**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	22,164	26,500	21,350
Cyclical Maintenance Provision	48,024	33,000	13,062
Grounds	18,801	17,000	17,097
Heat, Light and Water	25,581	27,500	19,740
Rates	242	300	-
Repairs and Maintenance	37,900	37,400	85,129
Use of Land and Buildings	851,677	771,932	771,932
Security	3,444	4,500	2,703
Employee Benefits - Salaries	-	10,000	5,561
Contractors & Consultants	97,988	98,000	91,185
	<u>1,105,821</u>	<u>1,026,132</u>	<u>1,027,759</u>

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

**7. Cash and Cash Equivalents**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	180,497	144,780	318,238
Short-term Bank Deposits	-	-	102,733
Cash and cash equivalents for Statement of Cash Flows	<u>180,497</u>	<u>144,780</u>	<u>420,971</u>

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

Of the \$180,497 Cash and Cash Equivalents \$705 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$180,497 Cash and Cash Equivalents, \$21,703 is held by the School on behalf of the Kahui Ako cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

### 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	29,642	43,653	38,894
Receivables from the Ministry of Education	30,719	-	-
Banking Staffing Underuse	-	8,449	-
Interest Receivable	2,097	165	204
Teacher Salaries Grant Receivable	194,440	112,629	148,359
	<u>256,898</u>	<u>164,896</u>	<u>187,457</u>
Receivables from Exchange Transactions	31,739	43,818	39,098
Receivables from Non-Exchange Transactions	225,159	121,078	148,359
	<u>256,898</u>	<u>164,896</u>	<u>187,457</u>

### 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniforms	2,548	6,286	7,918
	<u>2,548</u>	<u>6,286</u>	<u>7,918</u>

### 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	407,483	102,026	102,422
Total Investments	<u>407,483</u>	<u>102,026</u>	<u>102,422</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	88,328	-	-	-	(23,458)	64,870
Building Improvements	-	55,919	-	-	(2,005)	53,914
Furniture and Equipment	133,923	105,156	(63)	-	(29,884)	209,132
Information and Communication Technology	46,974	7,699	(181)	-	(12,906)	41,586
Motor Vehicles	19,343	-	-	-	(6,441)	12,902
Leased Assets	60,654	45,121	(3,214)	-	(32,465)	70,096
Library Resources	6,857	1,889	-	-	(1,730)	7,016
<b>Balance at 31 December 2022</b>	<b>356,079</b>	<b>215,784</b>	<b>(3,458)</b>	<b>-</b>	<b>(108,889)</b>	<b>459,516</b>

The net carrying value of equipment held under a finance lease is \$70,096 (2021: \$60,654)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	472,972	(408,102)	64,870	472,972	(384,642)	88,328
Building Improvements	55,919	(2,005)	53,914	-	-	-
Furniture and Equipment	770,984	(561,852)	209,132	960,424	(826,502)	133,923
Information and Communication Technology	170,109	(128,523)	41,586	263,409	(216,435)	46,974
Motor Vehicles	43,478	(30,576)	12,902	43,478	(24,135)	19,343
Leased Assets	106,302	(36,206)	70,096	122,140	(61,486)	60,654
Library Resources	104,499	(97,483)	7,016	102,609	(95,753)	6,857
<b>Balance at 31 December</b>	<b>1,724,263</b>	<b>(1,264,747)</b>	<b>459,516</b>	<b>1,965,032</b>	<b>(1,608,953)</b>	<b>356,079</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	65,172	50,123	90,571
Accruals	9,179	14,565	18,840
Employee Entitlements - Salaries	194,440	112,629	148,359
Employee Entitlements - Leave Accrual	2,521	-	-
	<b>271,312</b>	<b>177,317</b>	<b>257,770</b>
Payables for Exchange Transactions	271,312	177,317	109,411
Payables for Non-exchange Transactions - Other	-	-	148,359
	<b>271,312</b>	<b>177,317</b>	<b>257,770</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	-	-	28,001
Other Revenue In Advance	-	-	3,738
	<u>-</u>	<u>-</u>	<u>31,739</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	94,631	94,631	212,229
Increase to the Provision During the Year	32,672	33,000	13,062
Use of the Provision During the Year	(27,025)	(28,500)	(130,660)
Other Adjustments	15,352	-	-
Provision at the End of the Year	<u>115,630</u>	<u>99,131</u>	<u>94,631</u>
Cyclical Maintenance - Current	19,367	36,840	25,179
Cyclical Maintenance - Non current	96,263	62,291	69,452
	<u>115,630</u>	<u>99,131</u>	<u>94,631</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	37,446	24,498	32,525
Later than One Year and no Later than Five Years	41,270	9,214	35,507
Future Finance Charges	(7,027)	-	(6,093)
	<u>71,689</u>	<u>33,712</u>	<u>61,939</u>
<b>Represented by</b>			
Finance lease liability - Current	33,186	24,498	28,706
Finance lease liability - Non current	38,503	9,214	33,233
	<u>71,689</u>	<u>33,712</u>	<u>61,939</u>



## 16. Funds Held (Owed) for Capital Works Projects

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Hall: Replace lighting to LED		235203	-	977	(977)	-	-
Rooms 32 & 33 Interior Refurbishment		237200	-	88,964	(88,259)	-	705
Totals			-	89,941	(89,236)	-	705

### Represented by:

Funds Held on Behalf of the Ministry of Education 705

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Classroom upgrade			(8,449)	43,329	34,880	-	-
Plumbing			-	9,496	9,496	-	-
Supply of administration aircon units			-	11,797	11,797	-	-
Classroom leasing			-	14,000	14,000	-	-
Totals			(8,449)	78,622	70,173	-	-

### Represented by:

Funds Held on Behalf of the Ministry of Education -

Funds Receivable from the Ministry of Education -

## 17. Funds held on behalf of Kahui Ako Cluster

Glenfield Intermediate is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held at Beginning of the Year	18,497	-	18,497
Funds Received from Cluster Members	22,565	-	-
Total funds received	41,062	-	18,497
Funds Spent on Behalf of the Cluster	21,703	-	-
Funds Held at Year End	19,359	-	18,497



## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.

## 19. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,205	2,670
<i>Leadership Team</i> Remuneration Full-time equivalent members	309,081 2.65	377,686 3.00
Total key management personnel remuneration	<u>312,286</u>	<u>380,356</u>

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 9 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
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	2022 FTE Number	2021 FTE Number
100 - 110	3.00	1.00
120 - 130	-	1.00
	<u>3.00</u>	<u>2.00</u>

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

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

\$100,000 contract for the Block 17 Rooms 32&33 Interior Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$88,964 has been received of which \$88,259 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021: Nil)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	180,497	144,780	420,971
Receivables	256,898	164,896	187,457
Investments - Term Deposits	407,483	102,026	102,422
	<u>844,878</u>	<u>411,702</u>	<u>710,850</u>

#### Financial liabilities measured at amortised cost

Payables	271,312	177,317	257,770
Finance Leases	71,689	33,712	61,939
	<u>343,001</u>	<u>211,029</u>	<u>319,709</u>

### 24. Events After Balance Date

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

### 25. Comparatives

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

## Glenfield Intermediate

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Bridgette Ferguson	Presiding Member	Elected	Sep 2025
Mark Whitford	Principal	ex Officio	
Jason Murray	Parent Representative	Elected	Sep 2022
Daniel Hikuroa	Parent Representative	Elected	Sep 2022
Kirsty Mower	Parent Representative	Elected	Sep 2022
Mike McCaw	Parent Representative	Elected	Sep 2022
Kavita Budhia	Parent Representative	Elected	Sep 2025
Marie Cheeseman	Parent Representative	Elected	Sep 2025
Leah Davis	Parent Representative	Elected	Sep 2025
Yoyo Fu	Parent Representative	Elected	Sep 2025
Sarah Stevenson	Staff Representative	Elected	Sep 2025

## Glenfield Intermediate

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,647 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Glenfield Intermediate Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



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- Curriculum
- Culture
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- Updates



# GLENFIELD

I N T E R M E D I A T E

EST. 1972

# Analysis of Variance 2022





**Aspiration: All learners will make accelerated progress and achieve at the expected curriculum level**

Reading Progress Statements for 2022 Cohort									
77% (310/402) of all students are at or above the expected level in reading									
Learners:	Baseline - Y7 asTTle	Term 2 Update - OTJ	Term 4 Update - OTJ	Y7 Progress	BOY 2021 - Y7 L3P and up	Baseline - Y8 L4E and up	Term 2 Update - OTJ	Term 4 Update - OTJ	Y8 Progress
ALL students (215+187)	62%	67%	72%	+ 10% (1yr)	63%	68%	68%	83%	+ 17% (2yrs)
Male (108 + 103)	59%	63%	64%	+ 5% (1yr)	55%	62%	60%	82%	+ 22% (2yrs)
Female (107 + 84)	65%	71%	79%	+ 14% (1yr)	73%	75%	76%	85%	+ 8% (2yrs)
Māori (14 + 25)	42%	50%	43%	+ 1% (1yr)	44%	71%	59%	76%	+ 32% (2yrs)
Pasifika (19 + 23)	47%	47%	63%	+ 16% (1yr)	38%	48%	43%	87%	+ 49% (2yrs)
Filipino (32 + 24)	70%	60%	57%	- 13% (1yr)	57%	64%	54%	67%	+ 10% (2yrs)

Writing Progress Statements for 2022 Cohort									
66% (266/402) of all students are at or above the expected level in writing									
Learners:	Baseline - Y7 asTTle	Term 2 Update - OTJ	Term 4 Update - OTJ	Y7 Progress	BOY 2021 - Y7 L3P and up	Baseline - Y8 L4E and up	Term 2 Update - OTJ	Term 4 Update - OTJ	Y8 Progress
ALL students (215+187)	29%	46%	62%	+ 33% (1yr)	27%	29%	53%	70%	+ 43% (2yrs)
Male (108 + 103)	28%	40%	53%	+ 25% (1yr)	20%	21%	47%	69%	+ 46% (2yrs)
Female (107 + 84)	38%	51%	71%	+ 33% (1yr)	37%	39%	60%	72%	+ 34% (2yrs)
Māori (14 + 25)	20%	42%	36%	+ 16% (1yr)	32%	45%	50%	60%	+ 28% (2yrs)
Pasifika (19 + 23)	8%	35%	42%	+ 34% (1yr)	14%	26%	43%	70%	+ 56% (2yrs)
Filipino (32 + 24)	25%	44%	53%	+ 28% (1yr)	19%	23%	50%	62%	+ 43% (2yrs)

Mathematics Progress Statements for 2022 Cohort									
70% (280/402) of all students are at or above the expected level in mathematics									
Learners:	Baseline - Y7 asTTle	Term 2 Update - OTJ	Term 4 Update - OTJ	Y7 Progress	BOY 2021 - Y7 L3P and up	Baseline - Y8 L4E and up	Term 2 Update - OTJ	Term 4 Update - OTJ	Y8 Progress
ALL students (215+187)	50%	55%	66%	+ 16% (1yr)	48%	44%	59%	73%	+ 25% (2yrs)
Male (108 + 103)	50%	52%	61%	+ 11% (1yr)	51%	50%	65%	71%	+ 20% (2yrs)
Female (107 + 84)	50%	58%	71%	+ 21% (1yr)	46%	35%	51%	77%	+ 31% (2yrs)
Māori (14 + 25)	27%	17%	36%	+ 9% (1yr)	44%	37%	66%	64%	+ 20% (2yrs)
Pasifika (19 + 23)	14%	24%	47%	+ 33% (1yr)	19%	10%	33%	61%	+ 42% (2yrs)
Filipino (32 + 24)	46%	48%	54%	+ 8% (1yr)	38%	31%	36%	59%	+ 21% (2yrs)



## 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.

NB: Special Learning needs includes tamariki with the following needs - APD, ADD, ADHD, Dyslexia, Global Learning Delays, Hearing Impairment, ODD, Trauma, Behaviour Issues.

<b>SENCO Register</b>	Year 7 (46/218 - 22% are identified as having special learning needs)	Year 8 (35/188) - 19% are identified as having special learning needs)
<b>In Class Support</b>	1 x Y7 ICS students are identified as Level 1 learners	2 x Y8 ICS students are identified as Level 1 learners
<b>ESOL</b>	26 x Y7 students	23 x Y8 students
<b>Attendance Patterns</b>	7 x Y7 Māori learners (54%) have < 80% attendance in 2022 8 x Y7 Pasifika learners (28%) have < 80% attendance in 2022 3 x Y7 Filipino learners (11%) have < 80% attendance in 2022	10 x Y8 Māori learners (40%) have < 80% attendance in 2022 14 x Y8 Pasifika learners (44 %) have < 80% attendance in 2022 2 x Y8 Filipino learners (9%) have < 80% attendance in 2022
<b>Learning Needs</b>	10 x Y7	12 x Y8
<b>New enrolments</b>	6 X Filipino students started during the year. All are ESOL which explains the drop in the Reading data for Yr7 Filipino.	4 X Filipino students started during the year. All are ESOL which explains the smaller increase in the reading data for Yr8 Filipino.

## Additional Information

The writing data is very pleasing as the impact of the Writers Toolbox PLD and programme can clearly be seen. The commitment from the board to fund this initiative is money well spent as the progress data is clearly heading in the right way.

It is important to remember that COVID-19 continued to have an impact on schools during 2022. Particularly in term two and three, the high number of both student and staff absences had a negative impact on the teaching and learning programme. Many of the students that did not attend regularly were the students that were already struggling to achieve at the expected level.

The other data consideration is that the targets were set using one piece of data (one assessment) whereas the term 2 and term 4 updates are an OTJ. The OTJ is a much more accurate reflection of where each student sits as it considers all pieces of work the student has produced.



## STRATEGIC GOAL: CURRICULUM:

A rich, authentic localised curriculum that is inspiring, challenging and empowering is embedded in all classrooms



Action Plan 2022	Term 2 Update	Term 4 Update	Next Steps Action Plan 2023
<b>Initiative 1: Review and redesign our current curriculum.</b>			
Review of current curriculum framework and learning areas	<ul style="list-style-type: none"> <li>This has been on hold with the large number of absences and challenging times (COVID).</li> <li>We have a TOD on 15th August focused on curriculum:               <ul style="list-style-type: none"> <li>to start unpacking the Aotearoa Histories curriculum.</li> <li>review inquiry model</li> <li>2 year overview development</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>New two year overview created</li> <li>DAT's are generally explicit and evident in planning</li> <li>Te Reo and Tikanga practices in place</li> <li>Cultural committee making events more evident and celebrated.</li> <li>Celebration of the cultural diversity within our school</li> <li>Enviro school momentum is being built upon. A core group of students are involved and it is being talked about and they are taking action.</li> </ul>	<ul style="list-style-type: none"> <li>Curriculum refresh will drive the curriculum framework and learning areas.</li> <li>New 2 year overview implemented. This will be reviewed at the end of each term.</li> <li>Enviro - In the 2 year overview this can be incorporated within one of the contexts (enviro)</li> <li>Handbook - enviro lens in the curriculum handbook e.g. using paper plates, bamboo etc</li> <li>Whānau meetings around curriculum development</li> </ul>
Explore authentic contexts, agency, DATs and culturally responsive practice			
Develop localised curriculum alongside facilitator (2022 PLD focus)			
Participate in the Enviroschools Programme and implement initiatives as required			
<b>Initiative 2: Engage in and activate learning from PLD with 'Write that Essay'</b>			
Review of current writing programme	<ul style="list-style-type: none"> <li>All of these actions are concurrently running. The three leaders of learning have been trained as coaches and will continue to drive the pedagogical change required.</li> <li>PLD sessions continue with the facilitators.</li> </ul>	<ul style="list-style-type: none"> <li>We are currently sustaining new practices in the classroom</li> <li>Teacher capability has improved</li> <li>Student data has improved as can be seen in the summary data.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment tool - writing matrix for 2023 and building these into report comments are next steps</li> <li>Curriculum Handbook - explicitly state what should be happening/expectations</li> <li>Teachers as coaches - supporting each other.</li> <li>Teachers as writers.</li> </ul>
Design of new curriculum framework alongside writing facilitator			
Participate in Write That Essay PLD			
<b>Initiative 3: Design, establish and sustain PLGs to drive pedagogical change</b>			
Establish the new PLG system and rationale	<ul style="list-style-type: none"> <li>The PLGs are up and running.</li> <li>They meet 3 times per term and work through change as required.</li> <li>We will further review these in T4.</li> </ul>	<ul style="list-style-type: none"> <li>Effective way that teachers can report back at team meetings from PLG meeting</li> <li>Providing an opportunity for other staff members to take on a leadership role when reporting back to their teams</li> </ul>	<ul style="list-style-type: none"> <li>The focus for each PLG will continue to develop and the action plan may change</li> <li>Review progress and next steps in Term 2, 2023.</li> <li>PLG leaders to present to the board in 2023.</li> </ul>
PLGs to meet regularly around focus areas, and facilitate PLD for staff			
Review PLGs and make change as required			
<b>Success Statement</b>			
	<ul style="list-style-type: none"> <li>Learners make progress by being confident, engaged and connected to their culture and community</li> <li>Highly skilled and motivated kaiako</li> </ul>		





Action Plan 2022	Term 2 Update	Term 4 Update	Next Steps Action Plan 2023
<b>Initiative 1: Create opportunities for all learners to grow focused on school values, learner profile matrix and agentic practices</b>			
Implement the learner profile matrix in all learning programmes	<ul style="list-style-type: none"> <li>All teachers are using the matrix.</li> <li>Aimee Campbell has observed all staff and is supporting teachers that need some guidance.</li> <li>Implementing the delivery of the matrix.</li> </ul>	<ul style="list-style-type: none"> <li>Learner Profile: sustaining and targeting some teachers that still require support</li> <li>Learner Profile - 1 page in the curriculum handbook for how to link the attributes into classroom programme, does not need to be separate lesson</li> <li>Authentically combining the values with the LP attributes/skills - this can be indicated on the ½ page doc for the curriculum handbook</li> </ul>	<ul style="list-style-type: none"> <li>Seesaw - learner profile activity in that teachers can use</li> <li>Learner Profile - focus evident in planning so teachers can continue to have discussions over the week but is done organically</li> <li>Reflection on seesaw for the LP attribute that is the focus that fortnight</li> <li>ToD - setting the platform to explain the framework and how it incorporates our values</li> </ul>
<ul style="list-style-type: none"> <li>Develop a year overview of coverage linked to Contexts and Units</li> <li>Create a programme delivery plan and trial</li> </ul>			
Develop a school wide framework and matrix for agentic practises - focus on Formative Assessment for 2022			
<b>Initiative 2: All kaiako are trained in GROWTH Coaching</b>			
Provide new staff PLD on GROWTH Coaching	<ul style="list-style-type: none"> <li>New staff were trained in GROWTH Coaching</li> </ul>	<ul style="list-style-type: none"> <li>Having the time to share and discuss inquiries was positive.</li> <li>Teachers can develop their own inquiry focus (that meet the needs of their students) but there could also be a school wide focus to help those teachers who need more structure</li> </ul>	<ul style="list-style-type: none"> <li>Training new staff and teachers that may need a refresh.</li> <li>Growing staff's confidence and ability to coach</li> <li>Review of the growth coaching cycle</li> <li>External facilitator to support staff</li> <li>Review of the timeline for professional growth cycle - not all done at the end of the year</li> </ul>
Impact Partners meet regularly - focus on Teaching as Inquiry	<ul style="list-style-type: none"> <li>Impact partners continue to meet regularly and share progress.</li> <li>All staff presented a mid-point summary of their inquiries.</li> </ul>		
Teachers present their inquiry to the rest of the staff			
<b>Initiative 3: Develop, Trial and Implement a GIS wellbeing model and explicit teaching programme</b>			
Research hauora models, design GIS framework	<ul style="list-style-type: none"> <li>The PLG have been working on the GIS Model. This was shared with the board. Still a working document.</li> <li>We continue to have MITEY facilitators working with the staff.</li> <li>Student hauora group set up in Term 3.</li> </ul>	<ul style="list-style-type: none"> <li>Wellbeing Model -what is the purpose? These are the things that we do to support wellbeing.</li> <li>Student Group are meeting twice a term</li> </ul>	<ul style="list-style-type: none"> <li>Sustaining Mitey as we moved onto tier 2</li> <li>Website etc</li> <li>Teaching programme in the curriculum handbook</li> <li>Health consultation with the community in 2023</li> </ul>
Participate in the Mitey PLD and add key findings to the GIS framework			
Student Hauora Group - establish norms, groups and weekly meetings			
<b>Success Statement</b>	<ul style="list-style-type: none"> <li>Learners experience personal growth in relation to the school values and learner profile matrix</li> <li>Learners feel valued and safe, are happy and engaged in their learning</li> </ul>		





Action Plan 2022	Term 2 Update	Term 4 Update	Next Steps Action Plan 2023
<b>Initiative 1: Establish new connections with iwi and other community groups that can support our learners.</b>			
Facilitate and organise various Kāhui Ako cultural meetings	<ul style="list-style-type: none"> <li>This did not happen in term 2 due to COVID.</li> </ul>	<ul style="list-style-type: none"> <li>This did not happen in term 3/4 due to COVID.</li> </ul>	<ul style="list-style-type: none"> <li>Work with kāhui across school leaders to facilitate these opportunities.</li> <li>Continue to attempt to build relationships with local iwi.</li> </ul>
Conduct meetings with local iwi around culture/language/identity	<ul style="list-style-type: none"> <li>The MAC facilitators have taken on this piece of mahi on behalf of the Kaipātiki Kāhui Ako schools.</li> </ul>		
<b>Initiative 2: Provide new opportunities to engage and make connections with the community</b>			
Facilitate a 'partnership survey' for parents	<ul style="list-style-type: none"> <li>This did not happen in term 2 due to COVID.</li> <li>Term 3 is parent learning conferences and we plan to have a celebration of learning at the end of term 3.</li> </ul>	<ul style="list-style-type: none"> <li>Created a clear overview for the year in terms of events and opportunities to engage.</li> </ul>	<ul style="list-style-type: none"> <li>Partnership Survey will need to be done in 2023</li> <li>Transition survey will be done in 2023 T1 for Y6 students</li> <li>Continue to provide opportunities to come into school to celebrate learning</li> <li>Informal opportunities to engage with whānau (combining with cultural committee events)</li> <li>Māori hui but also all other ethnic group's to gather their voice</li> </ul>
Provide termly 'learning evenings' for parents/whanau			
<b>Initiative 3: Participate in MAC initiative, review current programme and implement new practices</b>			
PLG to facilitate PLD for staff	<ul style="list-style-type: none"> <li>Staff PLD sessions have been held</li> </ul>	<ul style="list-style-type: none"> <li>All staff administration meetings start with a staff member sharing their mihi and pepeha</li> <li>Aotearoa NZ Histories incorporated into planning for Term 4.</li> </ul>	<ul style="list-style-type: none"> <li>Sustain school paepae and whakatauki, karakia - page in the curriculum handbook</li> <li>Hui for our Māori whānau T2. Kapa Haka can perform and food provided to try and engage more families.</li> </ul>
Establish and implement school pepeha, daily paepae process and whakatauki	<ul style="list-style-type: none"> <li>PLG has been working hard to implement various protocols. This include:               <ul style="list-style-type: none"> <li>morning paepae</li> <li>regular use of karakia and whakatauki</li> </ul> </li> </ul>		
Conduct a whanau hui focused around expectations for GIS from whanau			
<b>Success Statement</b>			
There is a strong partnership between the school, learners and their families which focuses on learner personal growth, culture, connection and hauora.			

# OTHER ANNUAL PLAN ACTIONS: 2022

Curriculum	Who	Timeframe	Term 4 Update
<b>Digital Technology Curriculum</b> <ul style="list-style-type: none"> <li>All classes to use 'Code Avengers' as part of the 'DT Curriculum.'</li> <li>Provide PLD for 'Code Avengers' for teachers to develop their understanding</li> <li>Provide PLD on the use of 'Seesaw' as required</li> </ul>	Teachers Siouxzan Barlow Lara Syddall	Ongoing	<ul style="list-style-type: none"> <li>Code Avengers is being used.</li> <li>DT PLG is focusing on the overview/coverage..</li> <li>DT being covered in semi-specialisation programme.</li> </ul>
<b>Self Review</b>	<b>Who</b>	<b>Timeframe</b>	<b>Term 4 Update</b>
<b>School Review</b> <ul style="list-style-type: none"> <li>Conduct a Y7 student and parent Transition Survey in Term 1</li> </ul> <b>Policy and Procedure Review</b> <ul style="list-style-type: none"> <li>Use SchoolDocs for GIS Policy and Assurance review.</li> </ul> <b>Curriculum Review</b> <ul style="list-style-type: none"> <li>All learning areas report to the BoT before the end of the year.</li> </ul>	Board / Principal Board / Principal DP	Term 1 Ongoing Ongoing	<ul style="list-style-type: none"> <li>The parent survey was not completed. To do in 2023</li> <li>SchoolDocs is being used and reviewed regularly.</li> <li>DPs, PLG Leaders have presented updates on the curriculum and PLGs..</li> </ul>
<b>Personnel</b>	<b>Who</b>	<b>Timeframe</b>	<b>Term 4 Update</b>
<b>BoT Training</b> <ul style="list-style-type: none"> <li>Attendance at the annual NZSTA Conference.</li> </ul>	Board PM	As required	<ul style="list-style-type: none"> <li>Te Tiriti o Waitangi session with our MAC facilitator.</li> <li>EEO practices and policy followed in all appointments.</li> <li>EEO survey to be completed in 2023.</li> </ul>
<b>Finance</b>	<b>Who</b>	<b>Timeframe</b>	<b>Term 4 Update</b>
<b>Planned Major Asset Purchases</b> <ul style="list-style-type: none"> <li>New QLE furniture where appropriate</li> <li>TV Studio Equipment</li> <li>New caretaker area replacement with container</li> </ul>	Board / SLT / Business Manager	Ongoing Term 1/2	<ul style="list-style-type: none"> <li>4 sets of new furniture in place.</li> <li>New caretaker concrete pad area has been completed</li> <li>Various other projects: shade, seating etc</li> </ul>
<b>Property</b>	<b>Who</b>	<b>Timeframe</b>	<b>Term 4 Update</b>
<b>Develop Property to Reflect Charter Goals</b> <ul style="list-style-type: none"> <li>New murals - celebrating teams and school values etc</li> <li>Explore new seating in the hall for community events</li> </ul>	Board / Principal	Ongoing	<ul style="list-style-type: none"> <li>Cobblestone areas have been lifted and repaired</li> <li>Seating under review</li> </ul>
<b>Health and Safety</b>	<b>Who</b>	<b>Timeframe</b>	<b>Term 4 Update</b>
<b>Provide a safe physical and emotional environment.</b> <ul style="list-style-type: none"> <li>NZCER Survey for students and staff.</li> <li>Use PC4L data to identify areas of focus for GIS.</li> <li>Regular 'walk arounds' focusing on physical safety of school environment</li> </ul>	Hauora Team Hauora Team Caretaker / SLT	Term 2 Ongoing Ongoing	<ul style="list-style-type: none"> <li>NZCER survey was completed in term 2</li> <li>PC4L data used to identify issues</li> <li>Principal/DP/Caretaker conduct a walk around each fortnight.</li> </ul>

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF GLENFIELD INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

#### Basis 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 arise 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 28, 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  
On behalf of the Auditor-General  
Auckland, New Zealand