



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2021

GLENFIELD PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1296

Principal: Christine Cooper

School Address: 101 Chivalry Road, Auckland

School Postal Address: 101 Chivalry Road, Auckland

School Phone: 09 441 87 30

School Email: office@glenfield.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Mike McCaw	Presiding Member	Elected	Sep-22
Christine Cooper	Principal	Ex Officio	
Will Leang	Parent Rep	Elected	Sep-22
Fiona Smith	Special Needs Champion	Co-Opted	Sep-22
Jo Cowell	Staff Rep	Elected	Sep-22
Brian Glass	Parent Rep	Elected	Sep-22
Kerryn Harris	Parent Rep	Elected	Sep-22
Chris Marshall	Parent Rep	Elected	Sep-22

Accountant / Service Provider: Shore Chartered Accountants

GLENFIELD PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Glenfield Primary School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Michael McCaw

Full Name of Presiding Member

Christine Cooper

Full Name of Principal



Signature of Presiding Member



Signature of Principal

26.5.2022

Date:

26.5.2022.

Date:

Glenfield Primary 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	2,883,043	2,946,629	3,081,317
Locally Raised Funds	3	84,460	81,950	72,923
Interest Income		1,773	5,000	4,556
International Students	4	-	-	10,456
		2,969,276	3,033,579	3,169,252
Expenses				
Locally Raised Funds	3	15,525	17,700	19,182
International Students	4	1,252	-	2,063
Learning Resources	5	1,842,254	1,772,196	1,914,798
Administration	6	141,522	149,835	148,168
Finance		1,198	2,500	1,938
Property	7	898,905	1,106,664	1,114,102
Depreciation	12	71,108	85,000	71,144
		2,971,764	3,133,895	3,271,395
Net Surplus / (Deficit) for the year		(2,488)	(100,316)	(102,143)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(2,488)	(100,316)	(102,143)

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 Primary 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	638,322	448,777	490,176
Accounts Receivable	9	116,677	123,500	111,452
GST Receivable		8,840	15,000	11,990
Prepayments		5,651	5,000	3,988
Inventories	10	1,207	1,000	867
Investments	11	-	100,000	100,000
		770,697	693,277	718,473
Current Liabilities				
Accounts Payable	13	155,990	214,500	196,703
Provision for Cyclical Maintenance	14	17,593	15,000	14,708
Finance Lease Liability	15	5,840	7,604	10,071
Funds held for Capital Works Projects	16	70,797	-	(153)
		250,220	237,104	221,329
Working Capital Surplus/(Deficit)		520,477	456,173	497,144
Non-current Assets				
Property, Plant and Equipment	12	241,705	171,446	229,446
		241,705	171,446	229,446
Non-current Liabilities				
Provision for Cyclical Maintenance	14	97,721	65,706	56,757
Finance Lease Liability	15	4,720	-	7,604
		102,441	65,706	64,361
Net Assets		659,741	561,913	662,229
Equity		659,741	561,913	662,229

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

Glenfield Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		662,229	662,229	758,407
Total comprehensive revenue and expense for the year		(2,488)	(100,316)	(102,143)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,965
Equity at 31 December		659,741	561,913	662,229

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 Primary School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		723,120	640,113	706,014
Locally Raised Funds		86,240	81,523	73,552
International Students		-	-	10,456
Goods and Services Tax (net)		3,149	(3,010)	(6,285)
Payments to Employees		(392,840)	(344,692)	(457,650)
Payments to Suppliers		(352,484)	(380,638)	(331,764)
Interest Paid		(1,198)	(2,500)	(1,938)
Interest Received		1,690	4,723	6,316
Net cash from/(to) Operating Activities		67,677	(4,481)	(1,299)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(82,701)	(27,000)	(56,809)
Purchase of Investments		-	-	(100,000)
Proceeds from Sale of Investments		100,000	-	
Net cash from/(to) Investing Activities		17,299	(27,000)	(156,809)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,965
Finance Lease Payments		(7,781)	(10,071)	(12,397)
Funds Administered on Behalf of Third Parties		70,951	153	(19,521)
Net cash from/(to) Financing Activities		63,170	(9,918)	(25,953)
Net increase/(decrease) in cash and cash equivalents		148,146	(41,399)	(184,061)
Cash and cash equivalents at the beginning of the year	8	490,176	490,176	674,237
Cash and cash equivalents at the end of the year	8	638,322	448,777	490,176

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 Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20–75 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

i) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

m) Provision for Cyclical Maintenance

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

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

n) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

o) Borrowings

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

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

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 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	572,850	496,689	539,772
Teachers' Salaries Grants	1,509,016	1,430,000	1,471,298
Use of Land and Buildings Grants	650,391	876,000	900,296
Other MoE Grants	150,786	143,940	169,951
	<u>2,883,043</u>	<u>2,946,629</u>	<u>3,081,317</u>

The school has opted in to the donations scheme for this year. Total amount received was \$45,450.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	420	-	7,918
Fees for Extra Curricular Activities	7,400	15,200	12,641
Trading	33,065	50,750	40,190
Fundraising & Community Grants	43,575	16,000	12,174
	<u>84,460</u>	<u>81,950</u>	<u>72,923</u>
Expenses			
Extra Curricular Activities Costs	5,930	9,200	10,510
Trading	3,384	5,500	3,944
Fundraising and Community Grant Costs	6,211	3,000	4,728
	<u>15,525</u>	<u>17,700</u>	<u>19,182</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>68,935</u>	<u>64,250</u>	<u>53,741</u>

4. International Student Revenue and Expenses

	2021 Actual Number 0	2021 Budget (Unaudited) Number 0	2020 Actual Number 1
International Student Roll			
Revenue	\$	\$	\$
International Student Fees	-	-	10,456
Expenses			
Other Expenses	1,252	-	2,063
	1,252	-	2,063
<i>Surplus/ (Deficit) for the year International Students</i>	<i>(1,252)</i>	<i>-</i>	<i>8,393</i>

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	31,836	70,492	65,632
Information and Communication Technology	35,531	40,765	44,765
Library Resources	359	420	286
Employee Benefits - Salaries	1,766,552	1,630,019	1,788,609
Staff Development	7,976	30,500	15,506
	1,842,254	1,772,196	1,914,798

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,130	7,140	6,950
Board Fees	3,944	4,000	3,333
Board Expenses	4,125	4,200	6,791
Communication	1,709	2,500	3,102
Consumables	11,406	13,550	7,645
Other	6,443	6,900	8,286
Employee Benefits - Salaries	90,037	94,750	95,500
Insurance	4,198	4,795	4,411
Service Providers, Contractors and Consultancy	12,530	12,000	12,150
	141,522	149,835	148,168

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	57,762	58,200	54,607
Cyclical Maintenance Provision	43,849	23,949	22,969
Grounds	56,313	53,475	16,885
Heat, Light and Water	24,360	25,000	25,729
Rates	-	120	114
Repairs and Maintenance	22,788	15,300	42,899
Use of Land and Buildings	650,391	876,000	900,296
Security	-	3,500	3,637
Employee Benefits - Salaries	43,442	51,120	46,966
	<u>898,905</u>	<u>1,106,664</u>	<u>1,114,102</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	233,992	238,477	286,138
Cash On Hand	-	300	300
Short-term Bank Deposits	404,330	210,000	203,738
Cash and cash equivalents for Statement of Cash Flows	<u>638,322</u>	<u>448,777</u>	<u>490,176</u>

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

Of the \$638,322 Cash and Cash Equivalents, \$85,149 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 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	793	3,000	2,573
Interest Receivable	306	500	223
Teacher Salaries Grant Receivable	115,578	120,000	108,656
	<u>116,677</u>	<u>123,500</u>	<u>111,452</u>
Receivables from Exchange Transactions	1,099	3,500	2,796
Receivables from Non-Exchange Transactions	115,578	120,000	108,656
	<u>116,677</u>	<u>123,500</u>	<u>111,452</u>

10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	1,207	1,000	867
	1,207	1,000	867

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	-	100,000	100,000
	-	100,000	100,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	43,060	-	-	-	(4,945)	38,115
Furniture and Equipment	92,134	37,701	(753)	-	(19,476)	109,606
Information and Communication Technology	71,171	44,292	-	-	(33,893)	81,570
Textbooks	-	-	-	-	-	-
Leased Assets	12,507	2,592	-	-	(11,531)	3,568
Library Resources	10,574	708	(1,173)	-	(1,263)	8,846
Balance at 31 December 2021	229,446	85,293	(1,926)	-	(71,108)	241,705

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	198,664	(160,549)	38,115	198,664	(155,604)	43,060
Furniture and Equipment	378,410	(268,804)	109,606	345,636	(253,502)	92,134
Information and Communication Technology	382,021	(300,451)	81,570	337,728	(266,557)	71,171
Textbooks	-	-	-	-	-	-
Leased Assets	109,920	(106,352)	3,568	111,197	(98,690)	12,507
Library Resources	52,558	(43,712)	8,846	58,319	(47,745)	10,574
Balance at 31 December	1,121,573	(879,868)	241,705	1,051,544	(822,098)	229,446

13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	5,404	30,000	28,246
Accruals	13,530	40,000	35,982
Banking Staffing Overuse	14,769	500	516
Employee Entitlements - Salaries	118,592	140,000	128,131
Employee Entitlements - Leave Accrual	3,695	4,000	3,828
	<u>155,990</u>	<u>214,500</u>	<u>196,703</u>
Payables for Exchange Transactions	155,990	214,500	196,703
	<u>155,990</u>	<u>214,500</u>	<u>196,703</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	71,465	71,465	56,891
Increase/ (decrease) to the Provision During the Year	43,849	23,949	14,574
Use of the Provision During the Year		(14,708)	-
Provision at the End of the Year	<u>115,314</u>	<u>80,706</u>	<u>71,465</u>
Cyclical Maintenance - Current	17,593	15,000	14,708
Cyclical Maintenance - Term	97,721	65,706	56,757
	<u>115,314</u>	<u>80,706</u>	<u>71,465</u>

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	6,590	7,950	10,071
Later than One Year and no Later than Five Years	5,168	-	9,962
Future Finance Charges	(1,198)	-	(2,358)
	<u>10,560</u>	<u>7,950</u>	<u>17,675</u>
Represented by			
Finance lease liability - Current	5,840	7,604	10,071
Finance lease liability - Term	4,720	-	7,604
	<u>10,560</u>	<u>7,604</u>	<u>17,675</u>

16. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Junior Block Refurbishment		-	85,532	(383)	-	85,149
Electrical Switchboard		(153)	-	153	-	-
New Heat Pumps		-	-	(14,352)	-	(14,352)
Totals		(153)	85,532	(14,582)	-	70,797

Represented by:

Funds Held on Behalf of the Ministry of Education

85,149

Funds Due from the Ministry of Education

14,352

70,797

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Toilet Block		57,300	-	60,690	3,390	-
Roof Replacement		(17,960)	37,700	19,740	-	-
Electrical SwitchBoard		-	9,000	9,154	-	(153)
Tarseal		-	21,335	46,722	25,388	-
Shading System		-	176,378	187,488	11,110	-
Totals		39,340	244,413	323,794	39,888	(153)

17. Related Party Transactions

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

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

18. 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	3,944	3,333
<i>Leadership Team</i>		
Remuneration	364,477	362,958
Full-time equivalent members	3	3
Total key management personnel remuneration	368,421	366,291

There are 7 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 3 members and Property 3 members that meet monthly and quarterly respectively. 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		
Benefits and Other Emoluments	140 - 150	140 - 150
Termination Benefits	0 - 5	0 - 5

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	3.00	2.00
110 - 120	1.00	1.00
	4.00	3.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	\$8,000
Number of People	-	1

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$95,036 contract for Junior Block Refurbishment to be completed in 2022, which will be fully funded by the Ministry of Education. \$85,532 has been received of which \$383 has been spent on the project to date.

(Capital commitments at 31 December 2020: NIL)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2021 Actual \$	2020 Actual \$
No later than One Year	60	190
Later than One Year and No Later than Five Years	-	250
	<u>60</u>	<u>440</u>

22. 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	638,322	448,777	490,176
Receivables	116,677	123,500	111,452
Investments - Term Deposits	-	100,000	100,000
Total Financial assets measured at amortised cost	<u>754,999</u>	<u>672,277</u>	<u>701,628</u>

Financial liabilities measured at amortised cost

Payables	155,990	214,500	196,703
Finance Leases	10,560	7,604	17,675
Total Financial Liabilities Measured at Amortised Cost	<u>166,550</u>	<u>222,104</u>	<u>214,378</u>

23. Events After Balance Date

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

24. 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.

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Independent Auditor's Report

To the readers of Glenfield Primary School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Glenfield Primary School (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 26 May 2022. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, reading 'Jason Stinchcombe'.

Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Glenfield Primary	School Number:	1296
Strategic Aim:	All children are able to access The New Zealand Curriculum and to be achieving at or above the expected level.		
Annual Aim:	To increase the number of students achieving at or above the expected level for reading.		
Target:	<p>All students who are below the expected level will make accelerated progress.</p> <p>Areas of focus for improvement will be:</p> <p>Students who made less than expected progress during 2020.</p> <p>All students after 1 Year at school who are below the expected level.</p> <p>All Maori and Pasifika students who are below the expected level.</p> <p>All students who were well below the expected level will make progress and will meet their individual / IEP goals by the end of 2021.</p>		
Baseline Data:	<p>Our baseline data identified some concerns in the following areas:</p> <p>45% of Maori students (9 students) were achieving at below the expected level in reading.</p> <p>29% of Pasifika students (5 students) were achieving at below the expected level in reading.</p> <p>52% of students After 1 Year at school (26 students) were achieving at below the expected level in reading.</p> <p>30 students were identified as not making expected progress in reading during 2020.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. We were concerned that there were a group of 30 students who were below or well below who we identified as having made less than expected progress in 2020. From this group teachers were asked to select 2 – 3 students from their class and to conduct an inquiry into what the barriers were and what changes in practice needed to be made to accelerate their progress. Teachers were required whenever possible to select a focus Maori and Pasifika child. 2. We were also concerned that a large number of our Year 6 students were easily disengaged and were not making adequate progress. This cohort of students have been of concern since the beginning of their schooling. 3. Leaders regularly tracked the progress of these children. 4. The progress of these students was also discussed with teachers at post observation professional growth cycle coaching sessions. 5. The reading progressions were used to analyse data in order to identify individual student needs and inform teaching practice. 	<p>At the end of 2021, 30% of Maori students (9 children) were achieving at the expected level in reading. 33.3% were below the expected level (10 children) and 36.7% (11 children) were well below. There are 9 Maori students with comparative reading data from 2020 to 2021. 2 of these Maori students made accelerated progress. 2 Maori students achieved at their expected level, 3 students were achieving below the expected level and 4 students were well below. The lack of progress of the Maori students is a concern.</p> <p>At the end of 2021, 46.7% of Pasifika students (7 children) were achieving at the expected level in reading. 46.7% were below the expected level (7 children) and one student was well below. There were 4 Pasifika students with comparative data between 2020 and 2021 who were achieving below the expected level. One student made accelerated progress and 3 students less than expected progress. The progress and achievement of Pasifika students is of concern.</p> <p>There were 17 students with comparative data who did not achieve at the expected level after one Year at school. These children were tracked throughout 2021. At the end of 2021, 47% of these students (8 children) were achieving at the expected level</p>	<p>Lockdowns and the lack of engagement with distance learning has impacted on achievement of Maori students. This lack of engagement has affected their academic progress.</p> <p>Cultural responsive pedagogy has resulted in strengthening relationships with whanau. Parents of target students were contacted on a regular basis, in person and via class dojo, which enabled them to become more involved in the child's learning.</p> <p>Parents were involved in the writing and reviewing of IEP's, whenever possible.</p> <p>Gap analysis is done for all target students.</p> <p>Almost 60% of all students are ELLs. PLD was provided through regular workshops for teachers to support their understanding of the needs of their ELL students and to assist with planning and teaching.</p> <p>2021 was another year of constant disruptions due to COVID-19 with lockdowns and students adapting to distance learning. Data collected showed that students who had intermittent engagement or did not engage at all had lower levels of achievement.</p>	<p>The progress of Maori students is of concern. Home school partnerships will continue to be strengthened. Identity, language and culture will be recognised, affirmed and valued in the learning (Tapasa, Tataiako, Hikaro Schema) and developed through culturally responsive pedagogy.</p> <p>Teachers will set goals to continue the focus on culturally responsive practice.</p> <p>Consultation will take place with our Maori community.</p> <p>The review process of the reading progressions has been completed and the new progressions will be implemented from Term 1 2022. These will be used by students to target specific learning needs, to measure progress and to develop student agency. Teachers and students will identify next learning steps, set goals and monitor rates of progress.</p> <p>Senior leaders will visit target and priority students to monitor their progress during 2022. Meetings will be held with each teacher on a regular basis to discuss student progress. Senior Leaders will take direct</p>

6. Differentiated professional learning development was provided in oral language by Del Costello (Cognition). 7. A Raising Achievement Plan was written and regularly reviewed to ensure that goals were being met. 8. End of year data was analysed to inform planning. 9. IEP's were written for identified priority students and a gap analysis was done for all other priority and target students. Progress against goals was monitored. 10. ESOL lead teachers met regularly with groups of teachers to specifically plan for the needs of ESOL students. 11. Home school partnerships were strengthened by the regular contact that was being made by teachers. 12. New reading resources were purchased at all levels to increase learner engagement.	in reading. 29.5% (5 children) were achieving below the expected level and 23.5% (4 children) were achieving well below the expected level. There were 30 students with comparative data who were tracked throughout 2021 as they did not make expected progress during 2020. At the end of 2021, 70% of these students were achieving at the expected level in reading. 10% were achieving above the expected level, 10% were achieving below the expected level and 10% were achieving well below the expected level.	responsibility for monitoring a select group of students. Differentiated PLD will be provided to teachers on acceleration and what this looks like for each target student. The learner tools will support students to set goals for improvement. There will be regular contact between school and home and parents will be engaged in their children's learning. Senior leaders will be actively involved in classrooms to model, provide support and monitor programmes. Coaching conversations will take place as a result of these visits as part of an ongoing professional growth cycle. Gap analysis will be completed by teachers using the progressions and CAAP to provide long term planning. There will be a focus on student agency and students will develop the skills to take responsibility for their learning and rates of progress.
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Planning for next year:

- The revised reading progressions will be implemented from Term 1 2022 by all teachers and students.
- Students will use progressions to inform next learning / goal setting. Student agency will continue to be developed.
- There will be clarity and understanding of the links between reading, writing and student inquiry.
- Targets are collaboratively set, understood and monitored for all students who are below. Priority groups will be formed for Maori, Pasifika, ELLs, those students who in Y2 and Y5 who achieved below the expected level in 2021 and GPS priority students.
- Data will be tracked and progress and achievement frequently and regularly monitored, analysed, disaggregated and discussed as part of 'how effective is my teaching', and also used to inform teaching and learning through gap analysis.
- Teachers will use data and evidence to inform planning for learning.
- Three teachers of NE/Y1 students and one senior leader will undertake the Better Start to Literacy Approach (BSLA) micro-credential through University of Canterbury. The BSLA programme will replace the usual phonics/reading programme for those students.

- Three Teacher aides will undertake the BSLA Teacher aide micro-credential through University of Canterbury. They will support the class teacher daily to deliver the BSLA programme.
- Teachers will plan rich tasks and provide evidence of student progress and achievement.
- Teachers will demonstrate a high awareness of diverse students' cultures, needs and interests (culturally responsive practice). Tasks will reflect knowledge of their learners.
- Teachers will be proficient in the use of ELLP's, SELLIPS and ELIP to assess and teach ELL students.
- Teachers will be involved in professional learning discussions with their professional learning buddy.
- Ka Hikitia and the Hikaro Schema will be used and the Maori perspective will be included in learning.
- Student and community voice will be collected and considered when making decisions.

School Name:	Glenfield Primary	School Number:	1296
Strategic Aim:	All children are able to access The New Zealand Curriculum and to be achieving at or above the expected level.		
Annual Aim:	To increase the number of students achieving at or above the expected level for writing.		
Target:	<p>All students who are below the expected level will make accelerated progress.</p> <p>Areas of focus for improvement will be:</p> <p>Students who made less than expected progress during 2020.</p> <p>Students after Year 1 who are below the expected level.</p> <p>All Maori and Pasifika students who are below the expected level.</p> <p>All students who were well below the expected level will make progress and will meet their individual / IEP goals by the end of 2021.</p>		
Baseline Data:	<p>Our baseline data identified some concerns in the following areas:</p> <p>41% of all students were below and 15% of all students were well below in writing.</p> <p>54% of students after Year 1 were below in writing.</p> <p>56% of Maori students were below and 22% of Maori students were well below in writing.</p> <p>50% of Pasifika students were below in writing.</p> <p>63 students who were working at below the expected level in 2020 did not make expected or accelerated progress.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. We were concerned that there were a group of students who were below or well below who we identified as having made less than expected progress in 2020. From this group teachers were asked to select 2 – 3 students from their class and to conduct an inquiry into what the barriers were and what changes in practice needed to be made to accelerate their progress. Teachers were required whenever possible to select a focus Maori and Pasifika child. We were also concerned that there were a number of students who had not made expected progress after their first year at school. 2. Leaders regularly tracked the progress of these children. Visits were made to classrooms to discuss goals and progress with the students. These students were also interviewed after appraisal observation visits. 3. The progress of these students was also discussed with teachers at post observation coaching sessions. 	<p>42 students made less than expected progress during 2021. Most if these children were already either below their expected level, or well below. 11 of these children were engaged in online learning during lockdown. 31 of these children were not involved in any online learning during lockdown. They effectively missed 5 months of learning.</p> <p>There were 9 Maori students with comparative data. 6 made less than expected progress, 2 made expected progress and 1 made accelerated progress.</p> <p>There were 2 Pasifika students with comparative data. 1 student made accelerated progress and 1 student made less than expected progress. 47% of Pasifika students are now at.</p> <p>There were 21 students After Year 1 who had comparative data. 18 of these students made less than expected progress. 2 students made expected progress and 1 student made accelerated progress.</p> <p>Priority Students: (Well below) A total of 31 writing goals were set. 15 were met and 16 partially met.</p>	<p>The writing progressions have provided teachers with clarity around achievement levels. The progressions are in the process of review to simplify the indicators to provide better clarity for students.</p> <p>Parents of target students were contacted on a regular basis, either in person or via class dojo, which enabled them to become more involved in the child's learning.</p> <p>Parents were involved in the writing and reviewing of IEP's, whenever possible.</p> <p>Gap analysis is done for all target students.</p> <p>More than 60% of all students are ELL. Intensive PLD was provided for teachers to support their understanding of the needs of their ELL students and to assist with planning and teaching.</p> <p>2021 was another year of constant disruptions due to COVID-19 lock downs. This has had a huge impact on student progress, particularly in the junior school. Junior children relied heavily on parents to assist them with online learning, and this assistance was not always possible for a variety</p>	<p>The progress of Maori and Pasifika students is of concern. Home school partnerships will continue to be strengthened. Identity, language and culture will be recognised, affirmed and valued in the learning (Tapasa, Tataiako, Hikairo Schema).</p> <p>Teachers will set goals to continue the focus on culturally responsive practice.</p> <p>Consultation will take place with our Maori community.</p> <p>The progressions will be simplified and reviewed to make them more child friendly. Child speak progressions will continue to be used by students to target specific learning needs, to measure progress and to develop student agency. Teachers and students will identify next learning steps, set goals and monitor rates of progress.</p> <p>Senior leaders will continue to visit target and priority students and have fortnightly meetings specifically to monitor their progress during 2022. Meetings will be held with each teacher on a regular basis to discuss student progress. Senior Leaders will</p>

<ol style="list-style-type: none"> 4. Our school progressions were used to analyse data in order to identify individual student needs and inform teaching practice. 5. Differentiated professional learning development was provided in oral language by Del Costello (Cognition). 6. A Raising Achievement Plan was written and regularly reviewed to ensure that goals were being met. 7. Moderation of writing took place as needed. 8. IEP's were written for identified priority students and a gap analysis was done for all other priority and target students. Progress against goals was monitored. 9. ESOL lead teachers met regularly with groups of teachers to specifically plan for the needs of ESOL students. PLD in teaching ELL students was provided to all teachers. 10. Home school partnerships were strengthened by the regular contact that was being made by teachers. 11. Referrals were made to outside agencies as required. 		<p>of reasons. Many of our well below and below children needed to 1:1 support that would normally be available when they were working with their teacher in the classroom.</p> <p>There was also a language barrier with families with English as a second language.</p> <p>There was good progress made by senior children who were motivated and proficient with digital learning.</p>	<p>take direct responsibility for monitoring a select group of students.</p> <p>Differentiated PLD will be provided to teachers on acceleration and what this looks like for each target student. The learner tools will support students to set goals for improvement. There will be regular contact between school and home and parents will be engaged in their children's learning.</p> <p>Senior leaders will be actively involved in classrooms to model, provide support and monitor programmes. Coaching conversations will take place as a result of these visits.</p> <p>There will be a rigorous moderation process. There will be critical analysis of data and rigorous tracking of target students.</p> <p>Gap analysis will be completed by teachers using the progressions and CAAP to provide long term planning.</p> <p>Teacher strengths will be recognised and utilised. CRT will be used to model, coach and observe teacher practice.</p> <p>There will be a focus on student agency and students will develop the skills to take responsibility for their learning and rates of progress.</p>
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Planning for next year:

- The writing progressions will be reviewed.
- Students will use progressions to inform next learning / goal setting. Student agency will continue to be developed.
- There will be clarity and understanding of the links between reading, writing and student inquiry.
- Targets are collaboratively set, understood and monitored for all students who are below. Priority groups will be formed for Maori, Pasifika, ESOL, those students who made less than expected progress in 2021 and GPS priority students.
- Data will be tracked and progress and achievement frequently and regularly monitored, analysed, disaggregated and discussed as part of 'how effective is my teaching', and also used to inform teaching and learning through gap analysis.
- Teachers will use data and evidence to inform planning for learning.
- Teachers will continue to develop their assessment literacy.
- LI's and SC will be collaboratively developed.
- Teachers will plan rich tasks and provide evidence of student progress and achievement.
- Teachers will demonstrate a high awareness of diverse students' cultures, needs and interests (culturally responsive practice). Tasks will reflect knowledge of their learners.
- Teachers will be proficient in the use of ELLP's, SELLIPS and ELIP to assess and teach ELL students.
- There will be ongoing cycles of inquiry to build adaptive expertise - teachers will further develop PCK to engage and accelerate special needs of students.
- Teachers will be involved in professional learning discussions.
- The Hikairo Schema will be used by teachers as a reflection tool on their culturally responsive practice.
- Student and community voice will be collected and considered when making decisions.

Analysis of Variance Reporting



School Name:	Glenfield Primary (2021) Maths	School Number:	1296
Strategic Aim:	All children are able to access The New Zealand Curriculum as evidenced by achievement in relation to the expected curriculum levels for maths.		
Annual Aim:	To increase the number of students achieving at or above the expected curriculum levels for maths.		
Target:	<p>All students who are below the expected level will make accelerated progress.</p> <p>Areas of focus for improvement will be:</p> <p>Students who made less than expected progress during 2020</p> <p>All Maori and Pasifika students who are below the expected level will make accelerated progress.</p> <p>All students who were well below the expected level will make progress and will meet their individual/IEP goal by the end of 2020.</p>		
Baseline Data:	<p>Baseline Data: Our baseline data (end of year Overall Teacher Judgements) identified some concerns in the following areas:</p> <p>46% of all students were achieving below the expected level.</p> <p>38% of Maori students were achieving below the expected level.</p> <p>50% of Pasifika students were achieving below the expected level.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> End of year data was analysed to inform progress and planning for the following year. 54 students were identified as not having made the expected progress. Students were interviewed after appraisal observation visits. The progress of these students was also discussed with teachers at post observation coaching sessions. Our school progressions were used to analyse data in order to identify individual student needs and inform teaching practice. Effective assessment practice was used to analyse data in order to identify individual student needs and inform teaching practice. End of year data was analysed to inform planning. End of year meetings were held between teachers to discuss data and progressions for the following year's classes. IEP's were written for all priority students who required outside agency intervention, and progress against goals was monitored. All stakeholders were involved in this process. Differentiated teaching programmes were developed to meet specific needs. Referrals were made to outside agencies as required. Maths progressions were reviewed and implemented. 	<p>School wide target students: 40.7% were well below the expected level at the end of 2021; 40,7% were below the expected level at the end of 2021; 4.8% were at the expected level and 3.7% were above the expected level. 1 student did not have comparative progress data due to not attending school during terms 3 and 4; 5 students did not make any progress; 18 students made below expected progress; 7 students made expected progress; 23 students made accelerated progress. 7 Maori students were below expectation in 2020: 43% (3 students) were well below expected level at the end of 2021; 43% (3 students) were below the expected level; 1 student left the school at the end of 2020. 3 students made below expected progress; 2 made expected progress; 1 student made accelerated progress. There is no comparative data for the student who left the school.</p> <p>Priority Students (Well below expectation): 14 goals were set for priority students: 43% were met; 57% were partially met.</p>	<p>Students are still becoming familiar with the progressions in order to identify and discuss their goals. Teachers had different levels of engagement with the revised progressions. The maths progressions and MPA gave teachers clarity around achievement levels. Students and teachers were able to set clear goals using the new progressions. GAP analysis was done for all target students. There is a high number of ELL students and assessments such as JAM and GloSS are challenging. The frequency and length of the lockdowns was a huge disruption to teaching and learning during 2021. There were many students who engaged erratically with online learning and many did not engage at all despite teachers providing online meetings and learning opportunities. Online teaching and learning was a challenge for both students and teachers.</p>	<p>Evidence will be collected in 2022 through interviews with teachers and students to identify how progressions are being used. The maths leader and DP will collect data on teachers PLD needs and develop an action plan to address these needs. Differentiated PLD will then be provided. Continual review of the progressions will take place to make them more child friendly. Child speak progressions will continue to be used by students to target specific learning needs, to measure progress and to develop student agency. Teachers and students will identify next learning steps, set goals and monitor rates of progress. Meetings will be held with each teacher on a regular basis to discuss student progress. Teachers will embed the learner tools and support students to set goals for improvement. There will be regular contact between school and home and parents will be engaged in their children's learning. Identity, language and culture will be recognised, affirmed and valued in the learning. Practice analysis conversations will take place as a result of PGC observations. Assessment procedures will be streamlined and the progressions will be used by teachers and students to identify next learning steps, set goals and monitor rates of progress. Progressions and other assessments (JAM, MPA and GLoSS) will be used to identify strengths and gaps in student knowledge, and to identify target and priority students.</p>

Tātaritanga raraunga

<p>11. Year 0 -3 students were provided with suitable iPad apps to support their learning.</p> <p>12. Year 3 – 6 students used digital technology to evaluate and plan their own learning.</p> <p>13. Home school partnerships were strengthened by the contact that was being made by teachers.</p>			<p>Gap analysis will be completed by teachers using the above tools.</p> <p>Teacher strengths will be recognised and utilised.</p> <p>There will be a continued focus on student agency and students will develop the skills to take responsibility for their learning and rates of progress.</p>
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Planning for next year:

Strand progression resources will continue to be developed to support teachers in delivering the maths curriculum.

Massey students will continue to visit senior classes.

Students will use progressions to inform next learning / goal setting. Student agency will continue to be developed.

Targets are collaboratively set, understood and monitored for all students who are below. Priority groups will be identified - Maori, Pasifika, ESOL and GPS priority students.

Data will be tracked and progress and achievement frequently and regularly monitored, analysed, disaggregated and discussed as part of 'how effective is my teaching', and also used to inform teaching and learning through gap analysis.

Teachers will use data and evidence to inform planning for learning.

Teachers will continue to develop their assessment literacy.

LI's and SC will be collaboratively developed.

Teachers will plan rich tasks to provide evidence of student achievement towards curriculum levels.

Teachers will demonstrate a high awareness of diverse students' cultures, needs and interests. Tasks will reflect knowledge of their learners.

There will be ongoing cycles of inquiry to build adaptive expertise - teachers will further develop PCK to engage and accelerate special needs of students.

Teachers will be involved in professional learning discussions.

Student and community voice will be collected and considered when making decisions.



A community growing successful learners

GLENFIELD PRIMARY SCHOOL 2021

KIWISPORT REPORT

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4252

The funding was spent on:

Breakers Basket Ball Association team entries

Kidzplay Netball team entries

New Sports Uniforms

Storage and laundry of uniforms

Kidzplay netball coaching

3 x Rippa team's entry fees

Entry fee for cluster athletics

Bus to transport teams for cluster athletics and cross-country

Purchase of trophies and awards

Sports and activity Equipment

Koha

Kiwisport was not fully spent in 2021 due to Covid-19 Lockdown and the cancellation of several events and camp.

Donna Love
Sport Co-ordinator
Glenfield Primary School

Signed by Principal 

Dated: 14.12.2021