

GLENFIELD PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Aug-25
Christine Cooper	Principal	Ex Officio	
Fiona Smith	Special Needs Champion	Co-Opted	Aug-25
Jo Cowell	Staff Rep	Elected	Aug-25
Brian Glass	Parent Rep	Elected	Aug-25
Chris Marshall	Parent Rep	Elected	Aug-25
Jiayuan Fu (Yoyo)	Parent Rep	Elected	Aug-25
Shail Stewart	Parent Rep	Co-Opted	Aug-25
Will Leang	Parent Rep	Elected	Sep-22
Kerryn Harris	Parent Rep	Elected	Sep-22

Accountant / Service Provider: Shore Chartered Accountants

GLENFIELD PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Good Employer Statement

Glenfield Primary School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Mike McCaw

Full Name of Presiding Member

DocuSigned by:

Mike McCaw

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Signature of Presiding Member

24 May 2023

Date:

Christine Cooper

Full Name of Principal

DocuSigned by:

Ch Cooper

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Signature of Principal

19 May 2023

Date:

Glenfield Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,198,989	3,259,660	2,883,043
Locally Raised Funds	3	85,944	75,670	84,460
Interest Income		6,047	600	1,773
Total Revenue		3,290,980	3,335,930	2,969,276
Expenses				
Locally Raised Funds	3	32,000	14,200	16,777
Learning Resources	4	2,068,724	2,044,566	1,913,362
Administration	5	182,884	152,211	141,522
Finance		1,582	2,500	1,198
Property	6	918,847	1,194,386	898,905
		3,204,037	3,407,863	2,971,764
Net Surplus / (Deficit) for the year		86,943	(71,933)	(2,488)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		86,943	(71,933)	(2,488)

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 Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		659,741	659,741	662,229
Total comprehensive revenue and expense for the year		86,943	(71,933)	(2,488)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,641	-	-
Equity at 31 December		758,325	587,808	659,741

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 Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	673,803	527,322	638,322
Accounts Receivable	8	170,835	150,500	116,677
GST Receivable		8,385	8,000	8,841
Prepayments		9,569	6,000	5,647
Inventories	9	1,500	1,500	1,207
Funds Receivable for Capital Works Projects	14	29,733	-	14,352
		<u>893,825</u>	<u>693,322</u>	<u>785,046</u>
Current Liabilities				
Accounts Payable	11	196,456	174,000	155,990
Provision for Cyclical Maintenance	12	46,033	20,000	17,593
Finance Lease Liability	13	9,704	6,000	5,840
Funds held for Capital Works Projects	14	29,971	-	85,150
		<u>282,164</u>	<u>200,000</u>	<u>264,573</u>
Working Capital Surplus/(Deficit)		611,661	493,322	520,473
Non-current Assets				
Property, Plant and Equipment	10	227,920	221,350	241,709
		<u>227,920</u>	<u>221,350</u>	<u>241,709</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	73,133	106,864	97,721
Finance Lease Liability	13	8,123	20,000	4,720
		<u>81,256</u>	<u>126,864</u>	<u>102,441</u>
Net Assets		<u>758,325</u>	<u>587,808</u>	<u>659,741</u>
Equity		<u>758,325</u>	<u>587,808</u>	<u>659,741</u>

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 Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		772,127	644,891	723,120
Locally Raised Funds		84,835	68,063	86,240
International Students		-	8,400	-
Goods and Services Tax (net)		456	841	3,149
Payments to Employees		(401,082)	(363,920)	(392,840)
Payments to Suppliers		(324,480)	(332,182)	(352,484)
Interest Paid		(1,582)	(2,500)	(1,198)
Interest Received		5,428	406	1,690
Net cash from/(to) Operating Activities		135,702	23,999	67,677
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(31,451)	(56,561)	(82,701)
Proceeds from Sale of Investments		-	-	100,000
Net cash from/(to) Investing Activities		(31,451)	(56,561)	17,299
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,641	-	
Finance Lease Payments		(9,851)	(7,640)	(7,781)
Funds Administered on Behalf of Third Parties		(70,560)	(70,798)	70,951
Net cash from/(to) Financing Activities		(68,770)	(78,438)	63,170
Net increase/(decrease) in cash and cash equivalents		35,481	(111,000)	148,146
Cash and cash equivalents at the beginning of the year	7	638,322	638,322	490,176
Cash and cash equivalents at the end of the year	7	673,803	527,322	638,322

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 2022

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 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 12.

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 10.

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 13. Future operating lease commitments are disclosed in note 19b.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20–75 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Accounts Payable

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

k) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

l) Funds held for Capital works

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

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

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 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.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

o) 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.

p) Budget Figures

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	605,418	517,770	572,850
Teachers' Salaries Grants	1,698,638	1,600,000	1,509,016
Use of Land and Buildings Grants	709,569	1,000,000	650,391
Other Government Grants	185,364	141,890	150,786
	<u>3,198,989</u>	<u>3,259,660</u>	<u>2,883,043</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,800.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	613	-	420
Fees for Extra Curricular Activities	12,513	15,200	7,400
Trading	46,062	46,070	33,065
Fundraising & Community Grants	26,756	6,000	43,575
International Student Fees	-	8,400	-
	<u>85,944</u>	<u>75,670</u>	<u>84,460</u>
Expenses			
Extra Curricular Activities Costs	17,791	8,200	5,930
Trading	3,756	5,000	3,384
Fundraising and Community Grant Costs	10,453	1,000	6,211
International Student - Other Expenses	-	-	1,252
	<u>32,000</u>	<u>14,200</u>	<u>16,777</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>53,944</u>	<u>61,470</u>	<u>67,683</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	46,762	74,417	31,836
Information and Communication Technology	46,012	40,607	35,531
Library Resources	702	400	359
Employee Benefits - Salaries	1,910,085	1,811,142	1,766,552
Staff Development	2,805	18,000	7,976
Depreciation	62,358	100,000	71,108
	<u>2,068,724</u>	<u>2,044,566</u>	<u>1,913,362</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,520	8,450	7,130
Board Fees	3,605	4,000	3,944
Board Expenses	4,687	6,800	4,125
Communication	1,431	1,740	1,709
Consumables	11,742	10,900	11,406
Other	7,608	6,660	6,443
Employee Benefits - Salaries	127,949	97,166	90,037
Insurance	4,952	4,495	4,198
Service Providers, Contractors and Consultancy	11,390	12,000	12,530
	182,884	152,211	141,522

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	63,655	55,920	57,762
Cyclical Maintenance Provision	22,146	29,143	43,849
Grounds	21,698	9,200	56,313
Heat, Light and Water	27,210	25,800	24,360
Repairs and Maintenance	19,414	21,420	22,788
Use of Land and Buildings	709,569	1,000,000	650,391
Employee Benefits - Salaries	55,155	52,903	43,442
	918,847	1,194,386	898,905

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	467,396	127,322	233,992
Short-term Bank Deposits	206,407	400,000	404,330
Cash and cash equivalents for Statement of Cash Flows	673,803	527,322	638,322

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

Of the \$673,803 Cash and Cash Equivalents, \$29,971 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,902	-	793
Receivables from the Ministry of Education	3,886	-	-
Interest Receivable	925	500	306
Banking Staffing Underuse	14,300	-	-
Teacher Salaries Grant Receivable	149,822	150,000	115,578
	<u>170,835</u>	<u>150,500</u>	<u>116,677</u>
Receivables from Exchange Transactions	2,827	500	1,099
Receivables from Non-Exchange Transactions	168,008	150,000	115,578
	<u>170,835</u>	<u>150,500</u>	<u>116,677</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,500	1,500	1,207
	<u>1,500</u>	<u>1,500</u>	<u>1,207</u>

10. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	Balance (NBV)	\$	\$	\$	\$	\$
Building Improvements	38,119	-	-	-	(4,945)	33,174
Furniture and Equipment	109,606	20,993	-	-	(17,203)	113,396
Information and Communication Technology	81,570	8,623	-	-	(31,712)	58,481
Leased Assets	3,568	17,118	-	-	(7,163)	13,523
Library Resources	8,846	1,835	-	-	(1,335)	9,346
Balance at 31 December 2022	<u>241,709</u>	<u>48,569</u>	<u>-</u>	<u>-</u>	<u>(62,358)</u>	<u>227,920</u>

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	198,668	(165,494)	33,174	198,668	(160,549)	38,119
Furniture and Equipment	399,404	(286,008)	113,396	378,410	(268,804)	109,606
Information and Communication Technology	390,643	(332,162)	58,481	382,021	(300,451)	81,570
Leased Assets	88,618	(75,095)	13,523	109,920	(106,352)	3,568
Library Resources	54,393	(45,047)	9,346	52,558	(43,712)	8,846
Balance at 31 December	<u>1,131,726</u>	<u>(903,806)</u>	<u>227,920</u>	<u>1,121,577</u>	<u>(879,868)</u>	<u>241,709</u>

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	17,206	6,000	5,404
Accruals	14,950	14,000	13,530
Banking Staffing Overuse	-	-	14,769
Employee Entitlements - Salaries	160,605	150,000	118,592
Employee Entitlements - Leave Accrual	3,695	4,000	3,695
	<u>196,456</u>	<u>174,000</u>	<u>155,990</u>
Payables for Exchange Transactions	196,456	174,000	155,990
	<u>196,456</u>	<u>174,000</u>	<u>155,990</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	115,314	115,314	71,465
Increase to the Provision During the Year	31,291	29,143	43,849
Use of the Provision During the Year	(27,439)	(17,593)	-
Provision at the End of the Year	<u>119,166</u>	<u>126,864</u>	<u>115,314</u>
Cyclical Maintenance - Current	46,033	20,000	17,593
Cyclical Maintenance - Non current	73,133	106,864	97,721
	<u>119,166</u>	<u>126,864</u>	<u>115,314</u>

As per cyclical maintenance schedule, the school is next expected to undertake painting work during 2023. This plan is based on the school's 10 Year Property Plan.

13. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	10,453	6,590	6,590
Later than One Year and no Later than Five Years	8,998	24,410	5,168
Later than Five Years	(1,624)	(5,000)	(1,198)
	<u>17,827</u>	<u>26,000</u>	<u>10,560</u>
Represented by			
Finance lease liability - Current	9,704	6,000	5,840
Finance lease liability - Non current	8,123	20,000	4,720
	<u>17,827</u>	<u>26,000</u>	<u>10,560</u>

14. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Toilet Block		85,150	9,504	(94,848)	-	(194)
Roofing Project		-	9,122	-	-	9,122
Heating Project		-	22,320	(1,471)	-	20,849
AMS Combined Block Refurb		-	-	(9,280)	-	(9,280)
Switchboard and LED Lighting		-	-	(20,259)	-	(20,259)
New Heat Pumps		(14,352)	15,496	(1,144)	-	-
Flood Damage		-	41,345	(41,345)	-	-
Playground Upgrade		-	10,904	(10,904)	-	-
Totals		70,798	108,691	(179,251)	-	238

Represented by:

Funds Held on Behalf of the Ministry of Education	29,971
Funds Receivable from the Ministry of Education	(29,733)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Toilet Block		-	85,532	(383)	-	85,150
Electrical Switchboard		(153)	-	153	-	-
New Heat Pumps		-	-	(14,352)	-	(14,352)
Totals		(153)	85,532	(14,582)	-	70,798

Represented by:

Funds Held on Behalf of the Ministry of Education	85,150
Funds Receivable from the Ministry of Education	(14,352)

15. 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.

16. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,605	3,944
<i>Leadership Team</i> Remuneration	371,347	364,477
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>374,952</u>	<u>368,421</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 3 and Property 3 that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	3.00
110 - 120	1.00	1.00
	<u>5.00</u>	<u>4.00</u>

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

17. 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.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

18. Commitments

(a) Capital Commitments

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

- (a) \$10,135 roofing contract is expected to be completed in 2023. The project is fully funded by the MOE and the school received \$9,122 from MOE which is yet to be spent; and
- (b) \$24,800 heating project contract fully funded by MOE of which \$22,320 was received and only \$1,471 was spent to date; and
- (c) \$520,000 contract for AMS fencing was signed. This is partly funded by MOE via 5YA and AMS with the School funding \$16,800. Only \$9,280 was spent to date with no funds yet received.

(Capital commitments at 31 December 2021: \$95,036)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) operating lease of a EFTPOS Machine (the contract is now on a month to month rolling basis);

	2022 Actual \$	2021 Actual \$
No later than One Year	-	60
	<u>-</u>	<u>60</u>

19. 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	673,803	527,322	638,322
Receivables	170,835	150,500	116,677
Total Financial assets measured at amortised cost	<u>844,638</u>	<u>677,822</u>	<u>754,999</u>

Financial liabilities measured at amortised cost

Payables	196,456	174,000	155,990
Finance Leases	17,827	26,000	10,560
Total Financial Liabilities Measured at Amortised Cost	<u>214,283</u>	<u>200,000</u>	<u>166,550</u>

20. Events After Balance Date

Subsequent events – extreme weather events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

The schools suffered damage to several Ministry of Education owned buildings during the severe weather. The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education.

Independent Auditor's Report

To the readers of Glenfield Primary School's Financial statements For the year ended 31 December 2022

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 17, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 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 of opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, kiwisport report, and compliance with good employer requirements, 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 that reads '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 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 2021.</p> <p>All Māori 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 2022.</p>		
Baseline Data:	<p>Our baseline data from 2021 identified some concerns in the following areas:</p> <p>35.5% of all students were below and 23.8% of all students were well below in writing.</p> <p>23.3% of Māori students were below and 46.7% of Māori students were well below in writing.</p> <p>46.7% of Pasifika students were below and 6.7% were well below in writing.</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 50 students who were below or well below who we identified as having made less than expected progress in 2021. 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 classroom observation visits. 3. The progress of these students was also discussed with teachers at post observation coaching sessions. 4. Pre and post data was collected on teacher understanding of culturally responsive practice and teachers were issued with readings related to this. It was expected that teachers would conduct an inquiry into what culturally responsive practice was and what they needed to do to implement strategies. 5. Our school progressions were used to analyse data in order to identify individual student needs and inform teaching practice. 6. Moderation of writing took place as needed. 	<p>There were 67 students working below the expected level with comparative data. 34% made accelerated progress, 18% made expected progress, 31% made less than expected progress and 12% are of concern as their progress was minimal.</p> <p>There were 7 Māori students working below the expected level in 2022 with comparative data. 3 of these students made accelerated progress. 2 of these students moved from below to at. 2 students made one year's worth of progress but need to be further accelerated. 2 students made expected progress in 5 indicators. Of the 35 Māori students, 6% are above the expected level, 37% are at the expected level, 34% are below the expected level and 23% are well below the expected level.</p> <p>There were 5 Pasifika students working below the expected level in 2022 with comparative data. 3 of those students made accelerated progress. 2 students made expected progress in 4 -5 indicators. 7 Pasifika students are at the expected level, 7 Pasifika students are below and 1 is well below.</p> <p>There were 50 students who were identified in 2021 who made less than expected progress. 60% of these</p>	<p>The writing progressions have provided teachers with clarity around achievement levels. Use of progressions to set clear and achievable goals.</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>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>2022 was a year of constant disruptions due to COVID-19 absenteeism and restrictions. Many parents kept children at home unnecessarily because of concerns around COVID.</p> <p>Many families took their children out of school for extended periods to visit family overseas once the borders reopened.</p> <p>Reasons for IEP goals met in writing:</p>	<p>The progress of Māori students has been positive. The Whānau Haumanu project has contributed to improved engagement in both learning and whanau engagement. 2 Year 6 students received trophies at the end of the year for cultural immersion and rotary citizen award. Home school partnerships have and will continue to be strengthened. Identity, language and culture will continue be recognised, affirmed and valued in the learning.</p> <p>Teachers will continue to develop culturally responsive practice through involvement with MAC and Tapasā PLD.</p> <p>Consultation will take place with our Māori community.</p> <p>ESOL children who are now of concern because they have made less than expected progress will form a focus group and will be provided with regular specialist teaching.</p> <p>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</p>

<ol style="list-style-type: none"> 7. End of year data was analysed to inform planning. 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>students made accelerated or expected progress in 2022. 13 of these students are now at. 40% of these students made less than expected progress. 13 of these children are ESOL. This is a concern.</p> <p>ESOL: 94 students. 33% made accelerated progress. 21% made expected progress. 32% made less than expected progress and the progress of 14% of ESOL students is of concern.</p> <p>Priority Students: (Well below)</p> <p>42% of students met their IEP goals, 29% partially met their goals and 29% didn't meet their goals.</p>	<p>Parents were involved in the writing and reviewing of IEP's, whenever possible.</p> <p>Teacher aide time – often one on one but if not, then in very small groups with direction/goals from the teacher to reinforce classroom learning.</p> <p>Use of the progressions to set clear, small and achievable goal.</p> <p>Clear success criteria (related to specific goals).</p> <p>RTLit support – building self-confidence.</p> <p>RTLB support – strategies and resources to support the teacher.</p> <p>Use of a device for actual writing.</p> <p>Reasons for goals not met in writing: Students with special needs - developmentally not able to follow instructions. Speech and hearing challenges – unable to identify sounds to be able to spell words and not able to identify letters or blends. Lack of fine motor control causing difficulty in using a pencil.</p>	<p>target and priority students and have fortnightly meetings specifically to monitor their progress during 2023. Meetings will be held with each teacher on a regular basis to discuss student progress. Senior Leaders will take direct responsibility for monitoring a select group of students.</p> <p>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>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:

- 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 Māori, Pasifika, ESOL, those students who made less than expected progress in 2022 and GPS priority students.
- Children who have not made expected progress for 2 years in a row have been identified and will become a focus group. IEPs will be written in collaboration with whānau and regular learning interaction with parents will be maintained.

- 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 professional growth cycles 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.
- Ka Hikitia and Tapasā will be implemented and Māori and Pasifika perspective included in learning.
- Student and community voice will be collected and considered when making decisions.

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. Students experience an inclusive learning environment that is safe, respectful and challenging.		
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> <ul style="list-style-type: none"> Students who made less than expected progress during 2021. All students after 1 Year at school who are below the expected level. All students at the End of Year 4 who are below the expected level. All Maori and Pasifika students who are below the expected level. All students who were well below the expected level will make progress and will meet their individual / IEP goals by the end of 2022. 		
Baseline Data:	<p>Our baseline data identified some concerns in the following areas:</p> <ul style="list-style-type: none"> 33.3% of Maori students (10 children) were below the expected level for reading and 36.7% (11 children) were well below. 46.7% of Pasifika students (7 children) were achieving at below the expected level in reading. 56% of students After 1 Year at school (28 children) were achieving at below the expected level in reading. 32.2% of students at the End of Year 4 (19 children) were below the expected level for reading and 27.1% (16 children) were well below. 30 students were identified as not making expected progress in reading during 2021. 		

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 2021. Teachers were asked to conduct an inquiry into what the barriers were and what changes in practice needed to be made to accelerate their progress. 2. We were also concerned that a large number of our Year 4 students were easily disengaged and were not making adequate progress. 3. The progress of these target students was also discussed with teachers at post observation professional growth cycle coaching sessions. 4. The revised reading progressions were implemented and used to analyse data in order to identify individual student needs and inform teaching practice. 5. The students used the revised reading progressions to inform next learning / goal setting. Student agency continued to be developed. 6. From this group teachers were asked to select 3 students from their class and 	<p>At the end of 2022, 52.9% of Maori students (18 children) were achieving at the expected level in reading and one Maori student was achieving above the expected level. The number of Maori students achieving below the expected level for reading dropped from 33.3% in 2021 to 26.5% in 2022 and number who were achieving well below dropped from 36.7% in 2021 to 17.6% in 2022. There were 7 target Maori students and of these 2 made accelerated progress. 3 Maori students made expected progress and 2 made less than expected progress. The lack of progress of some Maori students remains a concern.</p> <p>At the end of 2022, 61.5% of Pasifika students (8 children) were achieving at the expected level in reading and one child was achieving above. 23.1% were achieving below the expected level (3 children) and one student was well below. All 6 Pasifika students made either accelerated progress during 2022 (2 children) or expected progress (4 children).</p> <p>There were 23 students after two years at school with comparative data. At the end of 2022, 5 students (21.7%) were achieving at the expected level in reading. 69.5% (16 children) were achieving below the expected level and 8.6% (2 children) were achieving well below the</p>	<p>The lockdowns of previous years and the lack of engagement with distance learning impacted on the achievement and progress of Maori students. As a result of Te Whānau Haumanu, the attendance and engagement of Maori students increased and as a result an improvement was noted in their data.</p> <p>Consultation took place with our Maori community and this resulted in increased engagement and involvement from whanau.</p> <p>Culturally responsive pedagogy has continued to be developed with teachers set goals using the Hikairo Schema to enhance culturally responsive practices. This has resulted in strengthened 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 and were therefore more engaged in their child's learning.</p> <p>Gap analysis was completed for all target students which resulted in an increased understanding of the needs of learners.</p> <p>Almost 60% of all students are ELLs. PLD has been provided through</p>	<p>The progress of some 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) and developed through culturally responsive pedagogy.</p> <p>Teachers will meet with a professional learning buddy each week to discuss culturally responsive practice, progress of target students, personalised interventions and planning, home / school partnerships, oral language strategies, ESOL strategies, feedback, and digital competency.</p> <p>Classroom observations will be conducted by coaches and follow up coaching conversations will take place to give teachers feedback on the progress they are making towards meeting their goals and increasing students' progress in reading.</p> <p>The Hikairo Schema will be used by teachers as a self-review tool to evaluate their cultural responsiveness and competency.</p> <p>ESOL students who made less than expected progress in reading and/or writing will be included in ESOL withdrawal groups with the specialist ESOL teacher.</p>

<p>to track and accelerate oral language progress. Teachers were required whenever possible to select a focus Maori and Pasifika child. Teachers tracked progress using the oral language matrix and regularly reviewed this to ensure that goals were being met.</p> <ol style="list-style-type: none"> 7. A Maori teacher aide was employed during Terms 3 & 4 to work with all Maori students to develop a stronger sense of Maori identity and culture, Te Whānau Haumanu, 8. End of year reading 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 reading needs of ESOL students. 11. Home school partnerships were strengthened by the regular contact that was being made by teachers. 12. 4 teachers and 4 teacher aides completed the Better Start Literacy Approach (BSLA) micro-credential through the University of Canterbury. 13. Teachers were involved in professional learning 	<p>expected level in reading. The achievement of this cohort remains a concern.</p> <p>There were 52.6% of Year 5 students (30 children) who achieved at the expected level and 3.5% (2 children) who achieved above the expected level in reading. Data analysis of the 17 students who were achieving below the expected level at the end of 2021 (2021 End of Year 4 or 2022 Year 5 cohort) indicated that 52.9% (9 students) were now achieving at the expected level and one student was achieving above the expected level in reading.</p> <p>There were 30 priority students with comparative data who were tracked throughout 2022 as they did not make expected progress or achievement during 2021. At the end of 2022, 30% (9 students) had made no progress, 50% (15 students) had made expected progress and 20% (6 students) had made accelerated progress. This group remains a concern because 60% (18 children) are well below, 30% (9 children) are below and 10% (3 children) are at the expected level.</p> <p>At the end of 2022, out of the 112 ELL with data, 41% of students (46 children) were achieving at the expected level in reading and three children (2.6%) were achieving above. 35.7% were achieving below the expected level (40 children) and 20.5% (23 children) were well below.</p>	<p>regular workshops for teachers to support their understanding of the needs of their ELL students and to assist with the planning and teaching of reading.</p> <p>Senior leaders were actively involved in classrooms modelling, providing support and monitoring programmes. Coaching conversations will take place as part of an ongoing professional growth cycle.</p> <p>There was a focus on student agency and students were supported to develop skills and take responsibility for both their learning and rate of progress.</p>	<p>The Literacy specialist will support identified students who moved from below to well below in reading. This intervention will be reinforced by BSLA trained teacher aides who will provide support through reading withdrawal groups utilising BSLA strategies.</p> <p>Consultation will take place with our Maori community.</p> <p>The new reading progressions in Hero will be used from Term 1 2023 to track progress and set next learning goals. 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 2023. Meetings will be held with each teacher on a regular basis to discuss student progress. Senior Leaders will take direct responsibility for monitoring a select group of students.</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 as part of an ongoing professional growth cycle.</p>
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<p>discussions with their professional learning buddy.</p> <p>14. Ka Hikitia and the Hikairo Schema were used and the Maori perspective included in learning.</p> <p>15. Student and community voice was collected and considered when making decisions.</p>	<p>97 ELL students had comparative data from 2021. 25.7% (25 children) made accelerated progress during 2022, 56.7% made expected progress (55 children) and 17.5% made less than expected progress (17 children).</p>		<p>Gap analysis will be completed by teachers using the progressions and CAAP to provide long term planning.</p>
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Planning for next year:

- Students and teachers will reading learning goals online, through the new student management system, Hero. They will use progressions to inform next learning steps, goal setting, progress and achievement. 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 2022 and the 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.
- Two further teachers 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.
- The teacher aides will support the class teachers daily to deliver the BSLA programme and implement BSLA strategies with learners in withdrawal groups.
- 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 reading to ELL students.
- Teachers will be involved in ongoing professional learning discussions with their professional learning buddy.
- Ka Hikitia and the Hikairo 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.

Analysis of Variance Reporting



School Name:	Glenfield Primary Maths February 2023	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 (2022) will make accelerated progress.</p> <p>After Year 3 (2022) students who were below expected level (2022) will make accelerated progress.</p> <p>Year 5 (2022) students who were below expected level (2022) will make accelerated progress.</p> <p>All Maori students who were below expected level (2022) will make accelerated progress.</p> <p>Pasifika students who were below expected level (2022) will make accelerated progress.</p> <p>All students who were well below the expected level (2022) will make progress and will meet their individual/IEP goal by the end of 2023.</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"> 1. 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. 2. The progress of these students was also discussed with teachers at post observation coaching sessions. 3. Our school progressions were used to analyse data in order to identify individual student needs and inform teaching practice. 4. Assessment procedures were reviewed and streamlined to provide consistency and reliability. 5. Effective assessment practice was used to analyse data in order to identify individual student needs and inform teaching practice. 6. End of year data was analysed to inform planning. 7. End of year meetings were held between teachers to discuss data and progressions for the following year's classes. 8. Maths Progression Assessments (MPA) data was analysed mid-year and feedback collected from teachers. 9. IEPs 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 	<p>School wide target students: There were 25 students in this target group. 4 students regressed to well below at the end of 2022. 15 students remained below. 6 students improved and achieved at. Of the 15 students who remained Below; 11 of them had attendance of below 95%. 10 of these students are ESOL. 6 of these students made accelerated progress across the progressions and 6 made expected progress. 1 made below expected progress and 1 made well below expected progress. 1 student does not have comparative progressions data. All 4 students who regressed to well below, had attendance of below 95%. These students will be priority students in 2023. Priority Students (Well below expectation 2021): 28 students. 14 students remained well below expectation; 13 improved to below expectation and 1 student improved to at expectation. IEP Students 25 goals were set for these students: 32% were met; 44% were partially met; 24% were not met. Focus group 1: 41 students. 28 remained below expectation; 1 regressed to well below; 11 achieved</p>	<p>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. Covid lockdowns continued to cause disruptions to teaching and learning during 2022. 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. Post Covid attendance was erratic for many target students.</p>	<p>Progressions on the new reporting system (HERO) will be used by students and staff 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. Senior Leaders will take direct responsibility for monitoring a select group of students. 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. Senior leaders will be actively involved in classrooms to model, provide support and monitor programmes. Practice analysis conversations will take place as a result of these visits. 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. MPA will be updated to align with progressions on student management system. Teachers who attended Just in Time maths professional development to share their learning and resources with staff. Maths lead teacher to attend Numicon professional development and to implement it</p>



Tātaritanga raraunga

<p>programmes were developed to meet specific needs.</p> <ol style="list-style-type: none"> 10. Referrals were made to outside agencies as required. 11. Maths progressions were reviewed and updated. 12. Year 0 -3 students were provided with suitable iPad apps to support their learning. 13. Year 3 – 6 students used digital technology to evaluate and plan their own learning. 14. Home school partnerships were strengthened by the contact that was being made by teachers. 15. Basic fact certificates introduced to encourage learning of basic facts. 	<p>at expectation and 1 achieved above expectation.</p> <p>Focus group 2: NZ Maori students below expectation (2021): 13 students.</p> <p>1 regressed to well below expectation; 11 remained below expectation and 1 achieved at expectation.</p> <p>Focus group 3: Pasifika students below expectation (2021): 3 students remained below expectation; 1 achieved at expectation and 1 achieved above expectation.</p>		<p>for selected students. This may then be extended into one junior class.</p> <p>Gap analysis will be completed by teachers using the above tools. IEP's will be written for all priority students who require outside agency intervention.</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> <p>Maths Leadership to remain updated on Maths Curriculum refresh.</p> <p>Progressions on the new reporting system (HERO) to be used by students and staff to track progress and set goals.</p> <p>A system to track hard data will need to be investigated on the new SMS.</p> <p>Discussion needs to take place with lead teachers to make decisions on how to use comparative data to track progress from 2022 to 2023.</p>
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Planning for next year:

Massey students will visit both senior and middle classes this year.

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.

Ll's and SC will be collaboratively developed.



Tātaritanga raraunga

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 2022

KIWISPORT REPORT

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$4677

The funding was spent on:

Kiwisport teacher release

PENZ teacher PD

Breakers Basket Ball Association team entries

Netball North Harbour tournament entry fees

Storage and laundry of uniforms

Kidzplay netball umpire fees

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

Coaches' children's team fees as koha

Kiwisport was not fully spent in 2022 due to Covid-19 restrictions.

Donna Love
Sport Co-ordinator
Glenfield Primary School

Signed by Principal

A handwritten signature in black ink, appearing to read 'Donna Love', is written over a horizontal line.

Dated: 13.12.2022

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes. The Health and Safety Team meet twice each term to ensure the school environment is safe and fit for purpose.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>An up to date record is kept of staff gender, age, ethnicity and health requirements. There is a commitment to fair working practices and elimination of unfair treatment at work. Staff meetings take place to discuss staff wellbeing and how this is managed and supported. Actions are taken to identify eliminate discriminatory barriers.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Shortlisting is done and appointments are made in relation to the skills, experience, qualifications and aptitude attached to the job description. Employment and personnel practices are fair and free from bias.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>There are goals relating to Māori education in our strategic and annual plan. Whānau are involved in planning for our Māori students. The Board have funded an initiative designed to enhance the mana and progress and achievement of Māori students. A Māori teacher and teacher aide have been employed to implement te reo throughout the school.</i>
How have you enhanced the abilities of individual employees?	<i>Fixed Term Units for responsibility are advertised each year. Areas of responsibility are related to the goals in the annual plan. Coaches are attached to each teacher to help develop skills and teacher / leader expertise. Professional development is differentiated and meets the needs of individual teachers.</i>
How are you recognising the employment requirements of women?	<i>Personnel practices are free from bias. Opportunities are offered to women and men on an equal basis.</i>

	<i>Facilities are provided as required in terms of family responsibilities.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Yes. The environment is adapted as required. Aids are provided as needed.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	√	
Has this policy or programme been made available to staff?	√	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		√
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	√	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	√	
Does your EEO programme/policy set priorities and objectives?	√	