



# ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

## School Directory

<b>Ministry Number:</b>	1417
<b>Principal:</b>	Stephen Johnston
<b>School Address:</b>	43 Reeves Road Pakuranga, Auckland
<b>School Postal Address:</b>	43 Reeves Road Pakuranga, Auckland 2010
<b>School Phone:</b>	09 576 1860
<b>School Email:</b>	office@pakurangaint.school.nz
<b>Accountant / Service Provider:</b>	Canterbury Education Services (CES)

# PAKURANGA INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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# Pakuranga Intermediate 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.

Hayley Newton

Full Name of Presiding Member

Stephen Michael Johnston

Full Name of Principal

Hayley Newton

Signature of Presiding Member

sjh

Signature of Principal

11th August 2023

Date:

11th August 2023

Date:

# Pakuranga Intermediate School

## Members of the Board of Trustees

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Amy Broadmore	Chairperson	Elected	Aug 2022
Stephen Johnston	Principal	Ex officio	
Loisi Chikalli	Parent Representative	Elected	Aug 2022
Alison Glover	Parent Representative	Elected	May 2022
Kim Richardson	Parent Representative	Elected	May 2022
Michael Sangym	Parent Representative	Elected	May 2022
Neville Nair	Staff Representative	Elected	Aug 2025
Elnez Tofa	Parent Representative	Elected	Aug 2022
Rachael Kouka	Parent Representative	Elected	Aug 2025
Hayley Newton	Parent Representative	Elected	Aug 2025
Alana Hughes	Parent Representative	Elected	Aug 25
Audrey Afamasaga	Parent Representative	Elected	Aug 25
Julia Banfield	Parent Representative	Elected	Aug 25

# Pakuranga Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,670,387	3,122,440	3,284,156
RTL B Cluster	18	3,610,988	581,075	3,561,468
Locally Raised Funds	3	151,940	150,050	90,834
Interest Income		8,367	1,500	-
Gain on Sale of Property, Plant and Equipment		-	-	2,800
<b>Total Revenue</b>		<b>7,441,682</b>	<b>3,855,065</b>	<b>6,939,258</b>
<b>Expenses</b>				
Locally Raised Funds	3	57,980	76,200	30,880
Learning Resources	4	1,771,201	1,699,665	1,819,779
RTL B Cluster	18	3,604,695	564,285	3,503,017
Administration	5	482,766	192,179	164,320
Finance		5,120	1,500	3,001
Property	6	1,448,466	1,355,474	1,353,334
Loss on Disposal of Property, Plant and Equipment		-	-	420
		<b>7,370,228</b>	<b>3,889,303</b>	<b>6,874,751</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>71,454</b>	<b>(34,238)</b>	<b>64,507</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>71,454</b>	<b>(34,238)</b>	<b>64,507</b>

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



# Pakuranga Intermediate School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		587,045	570,128	522,538
Total comprehensive revenue and expense for the year		71,454	(34,238)	64,507
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		32,334	-	-
<b>Equity at 31 December</b>		690,833	535,890	587,045
Accumulated comprehensive revenue and expense		690,833	535,890	587,045
<b>Equity at 31 December</b>		690,833	535,890	587,045

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.



# Pakuranga Intermediate School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,006,465	594,918	521,398
Accounts Receivable	8	383,616	374,429	374,429
Prepayments		3,649	6,576	6,576
Inventories	9	2,447	13,934	13,934
Investments	10	200,000	-	207,665
Funds Receivable for Capital Works Projects	17	149	-	46,068
		<u>1,596,326</u>	<u>989,857</u>	<u>1,170,070</u>
<b>Current Liabilities</b>				
GST Payable		30,961	18,209	18,209
Accounts Payable	12	527,398	465,892	465,892
Borrowings	13	14,060	14,060	14,060
Revenue Received in Advance	14	1,642	9,454	9,455
Provision for Cyclical Maintenance	15	87,666	29,891	47,917
Finance Lease Liability	16	17,525	8,247	17,015
Funds held for Capital Works Projects	17	353,398	-	118,267
Funds for Resource Teachers of Learning & Behaviour services	18	135,216	145,713	128,922
		<u>1,167,866</u>	<u>691,466</u>	<u>819,737</u>
<b>Working Capital Surplus/(Deficit)</b>		428,460	298,391	350,333
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	493,989	439,601	453,304
		<u>493,989</u>	<u>439,601</u>	<u>453,304</u>
<b>Non-current Liabilities</b>				
Borrowings	13	3,515	3,515	17,575
Provision for Cyclical Maintenance	15	207,679	169,175	161,358
Finance Lease Liability	16	20,422	29,412	37,659
		<u>231,616</u>	<u>202,102</u>	<u>216,592</u>
<b>Net Assets</b>		<u>690,833</u>	<u>535,890</u>	<u>587,045</u>
<b>Equity</b>		<u>690,833</u>	<u>535,890</u>	<u>587,045</u>

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



# Pakuranga Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,303,219	1,179,720	773,289
Locally Raised Funds		165,475	157,897	81,314
Goods and Services Tax (net)		12,752	-	33,130
Payments to Employees		(309,118)	(319,005)	(267,189)
Payments to Suppliers		(846,091)	(1,002,231)	(459,949)
Interest Paid		(5,120)	(1,500)	(3,001)
Interest Received		8,367	1,500	-
Net cash from/(to) Operating Activities		329,484	16,381	157,594
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,800
Purchase of Property Plant & Equipment (and Intangibles)		(140,974)	(201,838)	(222,534)
Purchase of Investments		-	-	(2,163)
Proceeds from Sale of Investments		7,665	207,665	-
Net cash from/(to) Investing Activities		(133,309)	5,827	(221,897)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		32,334	-	-
Finance Lease Payments		(16,727)	120,779	4,040
Repayment of Loans		(14,060)	(14,060)	(14,060)
Funds Administered on Behalf of Third Parties		287,345	(55,407)	138,264
Net cash from/(to) Financing Activities		288,892	51,312	128,244
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>485,067</b>	<b>73,520</b>	<b>63,941</b>
Cash and cash equivalents at the beginning of the year	7	521,398	521,398	457,457
<b>Cash and cash equivalents at the end of the year</b>	7	<b>1,006,465</b>	<b>594,918</b>	<b>521,398</b>

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

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





# Pakuranga Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Pakuranga Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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 15.

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

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



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

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16.

#### *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 school's 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 years
Board Owned Buildings	20 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) 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

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

#### **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.

##### *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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **n) 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.



**o) Shared Funds**

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

**p) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision 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 school carries out painting maintenance of the whole school over a 7 to 15 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.

**q) Financial Instruments**

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

**r) 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.

**s) 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.

**t) Budget Figures**

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

**u) Services received in-kind**

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



## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,142,521	1,204,485	785,126
Teachers' Salaries Grants	1,345,352	770,275	1,351,350
Use of Land and Buildings Grants	1,182,514	1,147,680	1,147,680
	<u>3,670,387</u>	<u>3,122,440</u>	<u>3,284,156</u>

The school has opted in to the donations scheme for this year. Total amount received was \$38,700.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Fees for Extra Curricular Activities	33,672	56,000	1,154
Trading	18,431	15,600	14,336
Fundraising & Community Grants	99,837	78,450	75,344
	<u>151,940</u>	<u>150,050</u>	<u>90,834</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	36,076	64,800	6,781
Trading	10,779	10,000	18,853
Fundraising and Community Grant Costs	11,125	1,400	5,026
International Student - Other Expenses	-	-	220
	<u>57,980</u>	<u>76,200</u>	<u>30,880</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>93,960</u>	<u>73,850</u>	<u>59,954</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	173,148	131,308	163,405
Information and Communication Technology	30,433	24,553	24,125
Library Resources	2,993	2,400	2,274
Employee Benefits - Salaries	1,460,767	1,453,657	1,535,769
Staff Development	3,571	10,000	10,634
Depreciation	100,289	77,747	83,572
	<u>1,771,201</u>	<u>1,699,665</u>	<u>1,819,779</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,619	8,619	8,000
Board Fees	5,280	6,160	5,845
Board Expenses	9,326	6,000	5,392
Communication	6,760	9,000	9,675
Consumables	9,500	20,000	9,596
Other	14,563	15,880	13,638
Employee Benefits - Salaries	143,378	104,695	90,865
Insurance	5,400	5,200	5,164
Service Providers, Contractors and Consultancy	15,240	16,625	16,145
	482,766	192,179	164,320

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	15,470	15,500	11,123
Consultancy and Contract Services	53,703	51,000	47,053
Cyclical Maintenance Provision	86,070	37,708	30,485
Grounds	2,452	4,000	2,498
Heat, Light and Water	19,143	25,300	15,331
Repairs and Maintenance	49,992	25,000	47,599
Use of Land and Buildings	1,182,514	1,147,680	1,147,680
Employee Benefits - Salaries	39,122	49,286	51,565
	1,448,466	1,355,474	1,353,334

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,006,465	594,918	521,398
Cash and cash equivalents for Statement of Cash Flows	1,006,465	594,918	521,398

Of the \$1,006,465 Cash and Cash Equivalents, \$353,398 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.

Of the \$1,006,465 Cash and Cash Equivalents, \$135,216 is held by the School on behalf of the RTLB Service. See note 17 for details of how the funding received for the service has been spent in the year.



## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	587	14,087	14,087
Teacher Salaries Grant Receivable	383,029	360,342	360,342
	<u>383,616</u>	<u>374,429</u>	<u>374,429</u>
Receivables from Exchange Transactions	587	14,087	14,087
Receivables from Non-Exchange Transactions	383,029	360,342	360,342
	<u>383,616</u>	<u>374,429</u>	<u>374,429</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	378	-	13,934
School Uniforms	2,069	13,934	-
	<u>2,447</u>	<u>13,934</u>	<u>13,934</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	-	207,665
	<u>200,000</u>	<u>-</u>	<u>207,665</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022	-					
Building Improvements	162,091	66,000	-	-	(17,891)	210,200
Furniture and Equipment	133,640	27,684	-	-	(21,972)	139,352
Information and Communication Technology	65,913	45,663	-	-	(26,500)	85,076
Leased Assets	79,345	-	-	-	(32,183)	47,162
Library Resources	12,315	2,507	(880)	-	(1,743)	12,199
<b>Balance at 31 December 2022</b>	<u>453,304</u>	<u>141,854</u>	<u>(880)</u>	<u>-</u>	<u>(100,289)</u>	<u>493,989</u>

The net carrying value of furniture and equipment held under a finance lease is \$47,162 (2021: \$79,345)





	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	436,954	(226,754)	210,200	370,954	(208,863)	162,091
Furniture and Equipment	363,987	(224,635)	139,352	336,304	(202,664)	133,640
Information and Communication Technology	193,264	(108,188)	85,076	147,601	(81,688)	65,913
Leased Assets	137,794	(90,632)	47,162	137,794	(58,449)	79,345
Library Resources	28,145	(15,946)	12,199	27,611	(15,296)	12,315
<b>Balance at 31 December</b>	<b>1,160,144</b>	<b>(666,155)</b>	<b>493,989</b>	<b>1,020,264</b>	<b>(566,960)</b>	<b>453,304</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	135,480	88,506	88,506
Accruals	8,253	5,205	5,205
Employee Entitlements - Salaries	383,029	361,109	361,109
Employee Entitlements - Leave Accrual	636	11,072	11,072
	<b>527,398</b>	<b>465,892</b>	<b>465,892</b>
Payables for Exchange Transactions	527,398	465,892	465,892
	<b>527,398</b>	<b>465,892</b>	<b>465,892</b>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	14,060	14,060	14,060
Loans due after one year	3,515	3,515	17,575
	<b>17,575</b>	<b>17,575</b>	<b>31,635</b>

The school has borrowings at 31 December 2022 of \$17,575 (31 December 2021 \$31,635). The school has borrowings from the Crown (Energy Efficiency Consumer Authority) for the purpose of LED Lighting. The loan is unsecured and the loan is payable with no interest in equal instalments of \$3,515.



#### 14. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	7,848
Other revenue in Advance	1,642	9,454	1,607
	1,642	9,454	9,455

#### 15. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	209,275	209,275	211,442
Increase to the Provision During the Year	86,070	37,708	30,485
Use of the Provision During the Year	-	(47,917)	(32,652)
Provision at the End of the Year	295,345	199,066	209,275
Cyclical Maintenance - Current	87,666	29,891	47,917
Cyclical Maintenance - Non current	207,679	169,175	161,358
	295,345	199,066	209,275

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

#### 16. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	20,347	8,659	21,566
Later than One Year and no Later than Five Years	21,711	30,500	41,918
Future Finance Charges	(4,111)	(1,500)	(8,810)
	37,947	37,659	54,674
<b>Represented by</b>			
Finance lease liability - Current	17,525	8,247	17,015
Finance lease liability - Non current	20,422	29,412	37,659
	37,947	37,659	54,674



## 17. 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
	\$	\$	\$	\$	\$
Hard Materials Room (B3)	44,422	-	-	(44,422)	-
SIP Funding Programme	71,510	17,741	(89,400)	-	(149)
Blk 1 Hall & Associated Rooms Upgrade	(43,115)	-	-	43,115	-
Blk 1-4 Toilet Upgrade	2,335	13,766	(15,195)	(906)	-
Fire Restoration -Girls Toilet	(2,953)	-	-	2,953	-
Install New Drain Chamber (Project 237358)	-	7,061	-	-	7,061
HWC Replacement & ILE Corridor Conversion (Project 237360)	-	57,852	(12,373)	-	45,479
Toilet Refurbishment, Vinyl & HWC Replacement (Project 237361)	-	88,979	(20,948)	-	68,031
AMS New Canopy/Electrical Upgrade (Project 237359)	-	411,945	(179,118)	-	232,827
<b>Totals</b>	<b>72,199</b>	<b>597,344</b>	<b>(317,034)</b>	<b>740</b>	<b>353,249</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	353,398
Funds Receivable from the Ministry of Education	(149)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Electrical switchboards	(9,331)	9,331	-	-	-
Alarm Upgrade	340	-	-	(340)	-
Hard Materials Room (B3)	5,675	43,831	(5,085)	-	44,422
SIP Funding Programme	(4,300)	159,667	(83,857)	-	71,510
Blk 1 Hall & Associated Rooms Upgrade	-	4,791	(47,905)	-	(43,115)
Blk 1-4 Toilet Upgrade	-	126,578	(124,243)	-	2,335
Fire Restoration -Girls Toilet	-	25,884	(28,836)	-	(2,953)
<b>Totals</b>	<b>(7,616)</b>	<b>370,081</b>	<b>(289,926)</b>	<b>(340)</b>	<b>72,199</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	118,267
Funds Receivable from the Ministry of Education	(46,068)



## 18. Funds Held on Behalf of Resource Teachers of Learning and Behaviour Services (RTLBS)"

Pakuranga Intermediate School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	128,923	128,923	70,472
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	3,610,988	581,075	3,561,468
Total funds held	<u>3,739,911</u>	<u>709,998</u>	<u>3,631,940</u>
Funds Spent on Behalf of the Cluster	3,604,695	564,285	3,503,017
Funds remaining	<u>135,216</u>	<u>145,713</u>	<u>128,922</u>
Distribution of Funds	-	-	-
Funds Held at Year End	<u><u>135,216</u></u>	<u><u>145,713</u></u>	<u><u>128,923</u></u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	5,280	5,845
<i>Leadership Team</i>		
Remuneration	363,951	365,013
Full-time equivalent members	3	3
Total key management personnel remuneration	<u><u>369,2</u></u>	



There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. 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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100-110	4	2
110-120	2	1
	<u>6</u>	<u>3</u>

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

**21. Compensation and Other Benefits Upon Leaving**

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	-
Number of People	-	-



## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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.

## Contingent Asset

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 employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/probable], the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 23. Commitments

### (a) Capital Commitments

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

(a) SIP Funding Programme funds as agent of the Ministry of Education. Funds of \$177,408 have been received of which \$177,557 was spent on the project; and

(b) Project for Installing New Drain Chamber as agent of the Ministry of Education. Funds of \$7,061 were received from the Ministry during the year; and

(c) Project for Hot Water Replacement and ILE Corridor Conversion as agent of the Ministry of Education. Funds of \$57,852 were received from the Ministry with \$12,373 spent on the project; and

(d) Project for Toilet Refurbishment, Vinyl and Hot Water Cylinder as agent of the Ministry of Education. Funds of \$88,979 were received from the Ministry with \$20,948 spent on the project; and

(e) Project for AMS New Canopy and Electrical Upgrade as agent of the Ministry of Education. Funds of \$411,945 were received from the Ministry with \$179,118 spent on the project.

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

(a) Contract for Toilet Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$126,578 has been received of which \$124,243 has been spent on the project to date; and

(b) Contract to have the Block 1 Hall & Associated Rooms block upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$4,791 has been received with \$47,905 spent on the project to balance date. This project has been approved by the Ministry; and



(c) Contract for Fire Restoration at Girls Toilet as agent for the Ministry of Education. The project is fully funded by the Ministry and \$25,884 has been received of which \$28,836 has been spent on the project to balance date. This project has been approved by the Ministry.

#### 24. Financial Instruments

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

##### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,006,465	594,918	521,398
Receivables	383,616	374,429	374,429
Investments - Term Deposits	200,000	-	207,665
Total Financial assets measured at amortised cost	<u>1,590,081</u>	<u>969,347</u>	<u>1,103,492</u>

##### Financial liabilities measured at amortised cost

Payables	527,398	465,892	465,892
Borrowings - Loans	17,575	17,575	31,635
Finance Leases	37,947	37,659	54,674
Total Financial Liabilities Measured at Amortised Cost	<u>582,920</u>	<u>521,126</u>	<u>552,201</u>

#### 25. Events After Balance Date

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

#### 26. Comparatives

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

#### 27. Annual Report Completion

Pakuranga Intermediate School was required under Section 137 of the Education and Training Act 2020 to complete its audited financial statements by 31 May 2023. This timeframe was not met due to the late completion of the audit.



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Pakuranga Intermediate School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 3 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 11 August 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information obtained at the date of our audit report is the Analysis of Variance, Kiwisport report and Equal Employment Opportunities Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance 2022

<b>Strategic Aim:</b>	Continuing and further strengthening results in literacy and numeracy.
<b>Annual Aim:</b>	To accelerate the progress of those students who are not achieving at expected levels in Reading, Writing and Mathematics
<b>Target:</b>	<p><b>By the end of 2022:</b></p> <p><b>In Reading</b></p> <ol style="list-style-type: none"> <li>75% of <b>Year 7 learners</b> will achieving at or above expected levels, at the end of Year 7, as assessed against the National Curriculum, using Literacy Learning Progressions (LLPs) and supported with PAT testing.</li> <li>75% of <b>Year 8 learners</b> will achieve at or above the expected levels, at the end of Year 8, as assessed against the National Curriculum, using LLPs and supported with PAT testing.</li> <li>40% of <b>Year 8 Boys</b> who are not achieving at expected levels and/or have a PAT scale score less than 55, at the start of 2022, will achieve accelerated learning to progress 8.5 scale score points, based on the Reading and Comprehension PATs, by the end of 2022 (average progress is 7.2pts).</li> <li>40% of <b>Year 8 Maori</b> who are not achieving at expected levels and/or have a PAT scale score less than 55, at the start of 2021 will achieve accelerated learning to progress 8.5 scale score points, based on the Reading and Comprehension PATs, by the end of 2022.</li> </ol> <p><b>In Written Language</b></p> <ol style="list-style-type: none"> <li>65% of <b>Year 7 learners</b> will achieving at or above level 3ii, at the end of Year 7, as assessed against the National Curriculum using Literacy Learning Progressions (LLPs) and supported with PAT testing</li> <li>65% of <b>Year 8 learners</b> will achieving at level 4i, at the end of Year 8, as assessed against the National Curriculum, using LLPs and supported with PATs.</li> <li>50% of <b>Year 8 Boys</b> who are not achieving at expected level, at the start of 2022 will achieve accelerated learning to progress 1.5 LLP sub-levels by the end of 2022.</li> <li>50% of <b>Year 8 Maori and Pacific Nation learners</b>, who are not achieving at level 3ii, at the start of 2022 will achieve accelerated learning to progress 1.5 sub-levels by the end of 2022.</li> </ol> <p><b>In Mathematics</b></p> <ol style="list-style-type: none"> <li>70% of <b>Year 7 students</b> will achieve at or above expected levels, at the end of Year 7, as assessed against the National Curriculum, using school-wide rich assessment tasks, PATs.</li> <li>70% of <b>Year 8 students</b> will achieve at or above expected levels, at the end of Year 7, as assessed against the National Curriculum, using school-wide rich assessment tasks, PATs.</li> <li>40% of <b>Year 8 Girls</b> who are not achieving at an expected level and/or score less than 53 scale points, at the start of 2022, will achieve accelerated learning to progress 7 scale points by the end of 2022 (average progress is 5.1).</li> </ol>
<b>Baseline Data:</b>	<p><b>Reading</b></p> <ol style="list-style-type: none"> <li>Year 7 data was not available at the time of goal writing. However, we now know that 60% of Year 7 students were at expectation, at the start of the year.</li> <li>46% of Year 8 students were achieving At or Above expectation, at the start of the year.</li> <li>There were 38 Year 8 Boys with a PAT Reading Comprehension Scale Score of 55 or less, who we have both SOY and EOY data for. This is 18 more than last year.</li> <li>There were 25 Year 8 Maori with a PAT Reading Comprehension Scale Score of 55 or less at the start of the year, who had SOY and EOY data.</li> </ol> <p><b>Writing</b></p> <ol style="list-style-type: none"> <li>Year 7 data was not available at the time of goal writing. →However, we now know that 51% of Year 7 students were at or above expectation, at the start of the year.</li> <li>48% of Year 8 students were achieving At or Above expectation, based on their start of year OTJs in 2021.</li> <li>We didn't collect LLP data this year. However, 44 Year 8 boys Below or Well Below expectation at the Start of the Year.</li> <li>There were 48 Māori and Pacific Nation Learners Below or Well Below expectation at the Start of the Year</li> </ol> <p><b>Maths</b></p> <ol style="list-style-type: none"> <li>Year 7 data was not available at the time of goal writing. →However, we now know that 53% of Year 7 students were at expected levels, at the start of the year.</li> <li>52% of Year 8 students were achieving At or Above expectations in Maths, at the start of the year.</li> <li>There were 31 Year 8 girls with a Maths PAT Scale Score of 53 or less</li> <li>There were 23 Māori and Pacific Nation students with a Maths PAT Scale Score of 53 or less</li> </ol>



<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Reading</p> <ul style="list-style-type: none"> <li>This year we continued to use PATs, in particular PAT Reading Comp, as the standardised assessment for measuring progress.</li> <li>Teachers analysed assessment data and set next learning steps with students in term one.</li> <li>Data was shared at parent interviews, through Zoom, and areas of concern and strength were noted.</li> <li>Teachers created targeted programmes, grouping students according to learning needs and running clinics according to student goals set.</li> <li>We moved to schoolwide implementation of 3 Level Guide. However this was not a focus area for PLD.</li> <li>Teachers endeavoured to implement Sheena Cameron PLD into a range of classroom reading programmes</li> </ul>	<p>By the end of the year:</p> <p>Reading</p> <ol style="list-style-type: none"> <li>65% of Year 7 children At and Above expectation, including 17% above. <b>Not achieved. Slight improvement on last year.</b></li> <li>67% of Year 8 achieved at or above expectation. 10% achieved above expectation. <b>Not Achieved, Slight improvement on last year</b></li> <li>9 of 38 boys (24%) made 8.5 scale points or more progress in PAT comp. <b>Not achieved</b></li> <li>6 of 25 Maori learners (24%) made 8.5+ scale points progress in PAT reading comp. <b>Not achieved</b></li> </ol>	<p>Reading:</p> <ol style="list-style-type: none"> <li>Year 7 students where particularly affected by half a year of distance learning, coming on top of disrupted Y5 and 6 years.</li> <li>Massive COVID interruptions meant lower-level learners where not able to be accelerated. Children not at as much risk continued to progress.</li> <li>The children most at risk, where even more at risk and disengaged during lockdowns.</li> <li>As per "3".</li> </ol>	<p>Reading</p> <ol style="list-style-type: none"> <li>1. It was clear that those classes that maintained fidelity had the best results. Implement 3LG throughout the school in 2023</li> <li>2. Develop school-wide moderation practices in reading. Not done in 2022</li> <li>3. Implement RBL programme with cognition</li> </ol>
<p>Writing</p> <ul style="list-style-type: none"> <li>The school developed the Pak Int writing book, building great fidelity around writing programmes, goal setting and assessment judgements.</li> <li>Assessment data was used to determine particular learning needs of students.</li> <li>Target groups were created to address specific learning needs.</li> <li>Classroom teachers provided targeted programmes of support to meet the needs of students.</li> <li>Moderation meetings were held and school-wide assessment data was shared to develop more accurate OTJs.</li> <li>Modified and greater fidelity with the ALL (Accelerating Literacy Learning) Pfs.</li> </ul>	<p>Writing</p> <ol style="list-style-type: none"> <li>65% of Year 7 children achieved At or Above expectation. <b>Achieved. Good improvement on last year</b></li> <li>67% of Year 8 students achieved At or Above expectation. <b>Achieved. Good improvement on last year.</b></li> <li>No end of Year LLPs to measure this goal. Although we know that 34% of the boys below expectation moved to meeting or At. 15/44 <b>Not achieved</b></li> <li>No end of year LLPs to measure this goal. However, 20 of the 48 Students moved to At or Above (42%) <b>Not achieved</b></li> </ol>	<p>Writing</p> <ul style="list-style-type: none"> <li>Students who were already at risk were impacted significantly by the lockdowns this year.</li> <li>Use of the Pak Int writing books was not able to be continued with COVID interruptions.</li> <li>ALL programmes were significantly disrupted by lockdowns. Neither intervention was completed. Although some teachers tried valiantly, and we have some individual success stories.</li> </ul>	<p>Writing</p> <ol style="list-style-type: none"> <li>We have been accepted back onto ALL and this should help with fidelity and current practice.</li> <li>Move to Spotlight for ind goal setting and tracking.</li> <li>Sharing of good practice through the coaching PLG systems.</li> <li>Implement RBL programme with cognition</li> </ol>



<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Maths</p> <ul style="list-style-type: none"> <li>• Maths was the focus on coaching conversations.</li> <li>• Maths was a focus area in PLG conversations with a focus on team planning and using Japanese lesson study to reflect on practice.</li> <li>• We used PATs as the standardized form of assessment</li> </ul>	<p>Maths</p> <ol style="list-style-type: none"> <li>1. 57% of Year 7 students achieved At or Above Expectation <b>Not achieved, improved on last year.</b></li> <li>2. 57% of Year 8 students achieved At or Above expectation <b>Not achieved</b></li> <li>3. 2 of the 31 year 8 girls who score 53 or less Scale Points had an EOY test <b>Not achieved</b></li> <li>4. 4 of the 23 Maori and Pacific Nation learners, who scored below 53 scale points, were tested at the end of the year. <b>Not achieved</b></li> </ol>	<p>Maths</p> <ul style="list-style-type: none"> <li>• We lost a lot of fidelity in our programmes with the T1/2 disruption. Although continue to see the change in teacher's practice, and we move to a collaborative inquiry approach to maths.</li> <li>• Japanese Lesson study and cooperative planning was built in the staff PLGs.</li> <li>• However, there was massive interruption in both PLD and classroom programmes.</li> <li>• Half a year of lost content was a big deal.</li> </ul>	<p>Maths</p> <p>We have engaged with TLF maths PLD.</p> <p>We will move back to joint planning and shared practice during PLGs, This was having a positive impact until disruption.</p>

**Planning for next year:**

- Reinvigorate ALL through a MoE Contract. Emphasis on Writing through the ALL project.
- Engage in the TLF maths PLD.
- Implementation of Spotlight for goal tracking.
- Implementation of the MoE funded Relationship Based Learning programme
- A big push is needed to get PC4L fidelity.



2022

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$ 3369.52 excluding GST. This funding was used to support lunchtime sport, supplement the sporting programmes in the school and provide transport to sporting fixtures off site. We also continued the process of upgrading the school sports uniforms. A variety of sports were offered throughout the year with the same high levels of participation, although this was obviously impacted by Covid-19 and Alert level restrictions.

Next review: Term 2 2024

## Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without ► **bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.