

Greenmeadows Intermediate School

Annual Report for the year ended 31 December 2022

Ministry Number:	1300
Principal:	Cathy Chalmers
School Address:	29 Greenmeadows Avenue, Auckland
School Postal Address:	29 Greenmeadows Avenue, Auckland, 2102
School Phone:	09-267 6255
School Email:	gis@greenmeadows.school.nz
Service Provider:	Edtech Financial Services Ltd

Greenmeadows Intermediate School

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Todd Murphy	Presiding Member	Elected	August -2025
Cathy Chalmers	Principal		
Paul King	Staff Rep	Elected	August -2025
Jeslyn Warren	Parent Rep	Elected	August -2025
Tina Thompson	Parent Rep	Elected	August -2025
Anne Warner	Parent Rep	Elected	August -2025
Alison Aviga	Parent Rep	Elected	August -2025

GREENMEADOWS INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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Greenmeadows 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.

Terry Wayne Murphy
Full Name of Presiding Member

T Murphy
Signature of Presiding Member

26 May 2023
Date:

Cathryn Margaret Chalmers
Full Name of Principal

CM Chalmers
Signature of Principal

26 May 2023
Date:

Greenmeadows Intermediate 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	4,518,314	4,266,677	4,190,692
Locally Raised Funds	3	111,631	118,200	125,103
Interest Income		27,213	15,000	10,552
Total Revenue		4,657,158	4,399,877	4,326,347
Expenses				
Locally Raised Funds	3	60,895	75,700	66,008
Learning Resources	4	2,951,997	3,116,931	2,949,611
Administration	5	677,189	217,134	442,441
Finance		9,316	7,500	11,845
Property	6	979,576	1,314,747	1,048,114
Loss on Disposal of Property, Plant and Equipment		381	-	3,744
		4,679,354	4,732,012	4,521,763
Net Surplus / (Deficit) for the year		(22,196)	(332,135)	(195,416)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(22,196)	(332,135)	(195,416)

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

Greenmeadows Intermediate 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		1,559,079	1,559,079	1,734,159
Total comprehensive revenue and expense for the year		(22,196)	(332,135)	(195,416)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	20,336
Equity at 31 December		1,536,883	1,226,944	1,559,079

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.

Greenmeadows Intermediate 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	258,038	122,870	748,473
Accounts Receivable	8	225,372	187,000	185,368
GST Receivable		23,068	-	-
Prepayments		37,494	20,000	16,323
Investments	9	1,013,004	550,000	846,886
Funds Receivable for Capital Works Projects	16	3,375	-	-
		1,560,351	879,870	1,797,050
Current Liabilities				
GST Payable		-	15,000	14,841
Accounts Payable	11	345,848	273,000	287,761
Revenue Received in Advance	12	11,305	-	9,882
Provision for Cyclical Maintenance	13	-	-	116,000
Finance Lease Liability	14	55,539	44,000	55,574
Funds held in Trust	15	24,664	-	-
Funds held for Capital Works Projects	16	15,935	-	238,723
Funds for Manurewa Attendance Services	17	189,618	49,705	315,296
Funds held on behalf of Alfriston Kahui Ako Cluster	18	1,082	1,000	11,454
		643,991	382,705	1,049,531
Working Capital Surplus/(Deficit)		916,360	497,165	747,519
Non-current Assets				
Property, Plant and Equipment	10	880,037	976,779	1,051,779
		880,037	976,779	1,051,779
Non-current Liabilities				
Provision for Cyclical Maintenance	13	246,500	246,000	195,125
Finance Lease Liability	14	13,014	1,000	45,094
		259,514	247,000	240,219
Net Assets		1,536,883	1,226,944	1,559,079
Equity		1,536,883	1,226,944	1,559,079

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

Greenmeadows Intermediate 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		1,258,708	1,058,405	1,081,224
Locally Raised Funds		103,670	118,065	181,075
Goods and Services Tax (net)		(37,909)	159	(44,089)
Payments to Employees		(595,883)	(652,458)	(469,061)
Payments to Suppliers		(627,674)	(729,016)	(551,411)
Interest Paid		(9,316)	(7,500)	(11,845)
Interest Received		20,034	15,292	8,356
Net cash from/(to) Operating Activities		111,630	(197,053)	194,249
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(66,283)	(155,000)	(161,223)
Purchase of Investments		(166,118)	-	(154,415)
Proceeds from Sale of Investments		-	296,886	-
Net cash from/(to) Investing Activities		(232,401)	141,886	(315,638)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	20,336
Finance Lease Payments		(32,115)	(55,668)	(53,686)
Funds Administered on Behalf of Third Parties		(337,549)	(514,768)	292,764
Net cash from/(to) Financing Activities		(369,664)	(570,436)	259,414
Net increase/(decrease) in cash and cash equivalents		(490,435)	(625,603)	138,025
Cash and cash equivalents at the beginning of the year	7	748,473	748,473	610,448
Cash and cash equivalents at the end of the year	7	258,038	122,870	748,473

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.

Greenmeadows Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Greenmeadows 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 13.

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 14. Future operating lease commitments are disclosed in note 23b.

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 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) 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.

h) 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 to Crown owned assets	40 years
Furniture and equipment	5–10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	8 years

i) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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 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.

n) Funds Held in Trust

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

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

o) 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.

p) 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 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 Attendance Service), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) 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.

r) Financial Instruments

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

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

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	1,669,375	1,067,843	1,348,438
Teachers' Salaries Grants	2,101,977	2,165,737	2,131,951
Use of Land and Buildings Grants	730,774	1,023,097	697,180
Other Government Grants	16,188	10,000	13,123
	<u>4,518,314</u>	<u>4,266,677</u>	<u>4,190,692</u>

The school has opted in to the donations scheme for this year. Total amount received was \$59,100.

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	2,637	-	2,133
Curriculum related Activities - Purchase of goods and services	66,869	41,200	57,180
Trading	41,226	57,000	51,909
Fundraising & Community Grants	899	20,000	13,881
	<u>111,631</u>	<u>118,200</u>	<u>125,103</u>
Expenses			
Extra Curricular Activities Costs	29,924	26,700	7,620
Trading	30,971	45,000	58,388
Fundraising and Community Grant Costs	-	4,000	-
	<u>60,895</u>	<u>75,700</u>	<u>66,008</u>
Surplus for the year Locally raised funds	<u>50,736</u>	<u>42,500</u>	<u>59,095</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	96,282	136,462	170,914
Equipment Repairs	93	2,000	1,153
Information and Communication Technology	14,989	18,000	13,929
Library Resources	1,121	1,500	803
Employee Benefits - Salaries	2,549,844	2,643,469	2,464,146
Staff Development	52,024	85,500	63,605
Depreciation	237,644	230,000	235,061
	<u>2,951,997</u>	<u>3,116,931</u>	<u>2,949,611</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,944	8,000	6,171
Board Fees	3,507	4,000	3,415
Board Expenses	58,865	25,000	13,187
Communication	8,581	12,934	10,390
Consumables	6,683	8,000	9,524
Other	453,978	43,000	290,191
Employee Benefits - Salaries	115,977	92,000	87,332
Insurance	7,537	9,500	7,549
Service Providers, Contractors and Consultancy	15,117	14,700	14,682
	677,189	217,134	442,441

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,878	12,500	10,531
Consultancy and Contract Services	73,053	69,000	89,144
Cyclical Maintenance Provision	50,950	63,000	132,024
Grounds	4,114	10,150	5,376
Heat, Light and Water	25,200	25,000	21,505
Repairs and Maintenance	(3,160)	21,000	34,756
Use of Land and Buildings	730,774	1,023,097	697,180
Security	7,789	6,000	6,692
Employee Benefits - Salaries	77,978	85,000	50,906
	979,576	1,314,747	1,048,114

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	258,038	122,870	748,473
Cash and cash equivalents for Statement of Cash Flows	258,038	122,870	748,473

Of the \$258,038 Cash and Cash Equivalents, \$15,935 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 \$258,038 Cash and Cash Equivalents, \$11,305 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$258,038 Cash and Cash Equivalents, \$189,618 is held by the School on behalf of Manurewa Attendance Service. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the \$258,038 Cash and Cash Equivalents, \$1,082 is held by the School on behalf of the Alfriston Kahui Ako Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	7,826	-	-
Interest Receivable	9,471	2,000	2,292
Teacher Salaries Grant Receivable	208,075	185,000	183,076
	<u>225,372</u>	<u>187,000</u>	<u>185,368</u>
Receivables from Exchange Transactions	17,297	2,000	2,292
Receivables from Non-Exchange Transactions	208,075	185,000	183,076
	<u>225,372</u>	<u>187,000</u>	<u>185,368</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,013,004	550,000	846,886
Total Investments	<u>1,013,004</u>	<u>550,000</u>	<u>846,886</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Buildings	350,550	-	-	-	(21,130)	329,420
Furniture and Equipment	293,526	10,948	-	-	(61,169)	243,305
Information and Communication Technology	300,662	21,717	(379)	-	(92,515)	229,485
Leased Assets	102,101	33,455	-	-	(62,192)	73,364
Library Resources	4,940	163	(2)	-	(638)	4,463
Balance at 31 December 2022	<u>1,051,779</u>	<u>66,283</u>	<u>(381)</u>	<u>-</u>	<u>(237,644)</u>	<u>880,037</u>

The net carrying value of equipment held under a finance lease is \$73,364 (2021: \$102,101)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	548,134	(218,714)	329,420	548,134	(197,584)	350,550
Furniture and Equipment	1,108,007	(864,702)	243,305	1,101,505	(807,979)	293,526
Information and Communication Technology	922,122	(692,637)	229,485	902,678	(602,016)	300,662
Leased Assets	381,328	(307,964)	73,364	380,787	(278,686)	102,101
Library Resources	29,087	(24,624)	4,463	28,934	(23,994)	4,940
Balance at 31 December	<u>2,988,678</u>	<u>(2,108,641)</u>	<u>880,037</u>	<u>2,962,038</u>	<u>(1,910,259)</u>	<u>1,051,779</u>

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	56,164	50,000	59,526
Accruals	6,944	7,000	6,742
Banking Staffing Overuse	40,562	-	9,691
Employee Entitlements - Salaries	233,146	210,000	206,442
Employee Entitlements - Leave Accrual	9,032	6,000	5,360
	<u>345,848</u>	<u>273,000</u>	<u>287,761</u>
Payables for Exchange Transactions	345,848	273,000	287,761
	<u>345,848</u>	<u>273,000</u>	<u>287,761</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	11,305	-	9,747
Other revenue in Advance	-	-	135
	<u>11,305</u>	<u>-</u>	<u>9,882</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	311,125	311,125	179,101
Increase to the Provision During the Year	50,950	50,875	132,024
Use of the Provision During the Year	(115,575)	(116,000)	-
Provision at the End of the Year	<u>246,500</u>	<u>246,000</u>	<u>311,125</u>
Cyclical Maintenance - Current	-	-	116,000
Cyclical Maintenance - Non current	246,500	246,000	195,125
	<u>246,500</u>	<u>246,000</u>	<u>311,125</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

14. 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	59,202	44,000	62,569
Later than One Year and no Later than Five Years	13,715	1,000	47,131
Future Finance Charges	(4,364)	-	(9,032)
	<u>68,553</u>	<u>45,000</u>	<u>100,668</u>
Represented by			
Finance lease liability - Current	55,539	44,000	55,574
Finance lease liability - Non current	13,014	1,000	45,094
	<u>68,553</u>	<u>45,000</u>	<u>100,668</u>

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	24,664	-	-
	<u>24,664</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. 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
		\$	\$	\$	\$	\$
SIP Court Canopy	<i>Completed</i>	168,440	-	(159,298)	-	9,142
SIP Staffroom Kitchen	<i>Completed</i>	2,747	5,880	5,886	(14,513)	-
Staffroom Leaks	<i>Completed</i>	13,850	2,094	(15,944)	-	-
Block 1 Interior Toilet Upgrade	<i>Completed</i>	2,939	2,981	(5,920)	-	-
Staffroom Toilets Stage 2	<i>Completed</i>	50,747	7,428	(57,045)	-	1,130
5YA Block 1 Disabled Toilet & Sick Bay Upgrade	<i>Completed</i>	-	60,167	(54,504)	-	5,663
5YA Roofing Project	<i>In progress</i>	-	-	(3,375)	-	(3,375)
Totals		238,723	78,550	(290,200)	(14,513)	12,560

Represented by:

Funds Held on Behalf of the Ministry of Education	15,935
Funds Receivable from the Ministry of Education	(3,375)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Court Canopy	<i>In progress</i>	196,284	-	(27,844)	-	168,440
SIP Staffroom Kitchen	<i>Completed</i>	53,360	-	(67,626)	17,013	2,747
Staffroom Leaks	<i>Completed</i>	-	55,970	(42,120)	-	13,850
Block 1 Interior Toilet Upgrade	<i>Completed</i>	-	32,892	(29,953)	-	2,939
Staffroom Toilets Stage 2	<i>In progress</i>	-	68,582	(17,835)	-	50,747
Totals		249,644	157,444	(185,378)	17,013	238,723

Represented by:

Funds Held on Behalf of the Ministry of Education	238,723
Funds Receivable from the Ministry of Education	-

17. Funds for Manurewa Attendance Services

Greenmeadows Intermediate School is the lead school funded by the Ministry of Education to provide the services of Attendance to its cluster of schools.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	315,296	315,296	308,102
Funds Received from MoE	274,131	109,809	259,924
Total funds received	274,131	109,809	259,924
Funds Spent on Behalf of the Cluster	399,809	375,400	252,730
Funds remaining	189,618	49,705	315,296
Funds Held at Year End	189,618	49,705	315,296

18. Funds Held on Behalf of Alfriston Kahui Ako Cluster

Greenmeadows Intermediate School is the lead school and holds funds on behalf of the Alfriston Kahui Ako cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	11,454	11,454	17,028
Funds Received from Cluster Members	33,425	30,000	29,400
Total funds received	33,425	30,000	29,400
Funds Spent on Behalf of the Cluster	43,797	40,454	34,974
Funds remaining	1,082	1,000	11,454
Funds Held at Year End	1,082	1,000	11,454

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 \$
Board Members Remuneration	3,507	3,415
Leadership Team Remuneration Full-time equivalent members	552,100 4	526,538 4
Total key management personnel remuneration	555,607	529,953

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (one member excluding the principal) and Property (one member excluding the principal) 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	200 - 210	190 - 200
Benefits and Other Emoluments	5 - 10	5 - 10
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
140 - 150	1.00	-
120 - 130	-	1.00
110 - 120	1.00	1.00
100 - 110	2.00	2.00
	4.00	4.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total Number of People	-	-

22. 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.

Additional Funding Wash-up Payment

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.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: \$245,560)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts.

(Operating commitments at 31 December 2021: nil)

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	258,038	122,870	748,473
Receivables	225,372	187,000	185,368
Investments - Term Deposits	1,013,004	550,000	846,886
Total Financial assets measured at amortised cost	<u>1,496,414</u>	<u>859,870</u>	<u>1,780,727</u>

Financial liabilities measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Payables	345,848	273,000	287,761
Finance Leases	68,553	45,000	100,668
Total Financial Liabilities Measured at Amortised Cost	<u>414,401</u>	<u>318,000</u>	<u>388,429</u>

25. Events After Balance Date

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.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

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, even while closed.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Greenmeadows Intermediate School (the School). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte Limited, 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 20, 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 26 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Analysis of Variance, KiwiSport and Good Employer Statement, 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.



Matt Laing

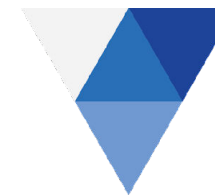
Partner

for Deloitte Limited

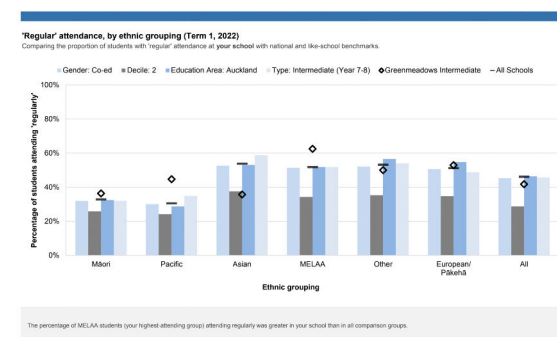
On behalf of the Auditor-General

Hamilton, New Zealand

Statement of Variance Reporting 2022



School Name:	Greenmeadows Intermediate	School Number:	1300
Strategic Aim:	Great education outcomes are within reach of every learner.		
Annual Aim:	<ul style="list-style-type: none"> Working in partnership with whanau, barriers to education (such as attendance) for all students will be reduced, enabling them to fully engage in learning that is meaningful to them and develop key capabilities which will enable them to reach their potential. 		
Target:	<ul style="list-style-type: none"> Increase the proportion of Maori students who attend school regularly from 50.4% to 60%. Decrease the proportion of Maori students who attend school 0 - 70% of the time from 18% to 10% 		
Baseline Data:	<ul style="list-style-type: none"> Maori students attend school less regularly than any other group. While the attendance of all students decreased during 2021 due to the impact of Covid-19, the proportion of Māori students attending regularly overall was significantly lower than any other group. Māori also dominated the group of students who only attended between 0 - 70% of the time and this got worse as the year progressed as increased numbers of students didn't return to school after the lockdown. In 2021, 50.45% of Māori students attended school regularly (ie 90+% of the time). In contrast, 58.60% of ALL students attended school regularly. (NB: please note that this includes Term 3 & 4 when the school was closed the majority of the time). 18% of Māori students attended school less than 70% of the time. 		
CONTEXT	<p>2021 was a challenging year for attendance of students due to the Covid-19 pandemic resulting in a number of lockdowns - for a significantly long period in Term 3 & 4. Over time, our attendance rates have dropped. Students attend more regularly in Term 1 and then it drops off as the year progresses. As shown in this graph, while lower than what WE would like to see, the proportion of our Māori and Pacific students who attended school regularly in Term 1 was higher in comparison to "all schools" across NZ; it is significantly higher for Pacific students. We need to do everything we can to re-engage our disengaged Māori students back into school to enable their schooling to continue and their progress and achievement to be brought closer to expected levels.</p>		



Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?																																																		
<p>The Deputy Principal (systems) oversaw the implementation of strategies and initiatives designed to improve the attendance of our Māori students. These strategies and initiatives include:</p> <ul style="list-style-type: none">Fast, prompt action from the start of the year, identifying students as soon as possible who had concerning attendance patterns or who were regularly late to school.Identifying and reducing barriers for these students enabling them to attend school more easily. This included tailored transition to school plans, SWIS (Social Worker in Schools) involvement, secret mentors, provision of uniforms, stationery etc.The Learning Support Coordinator “adopted” a few chronically absent students whose attendance improved as a result of in class support.Strong partnerships were built with whanau to support attendance - regular, positive affirmations of improved attendance.Support services as necessary to help the familyIndividual attendance plans for truantsAuthentic acknowledgement of improvements (eg 90+ attendance certificates awarded at assemblies for all students who had 90+ school attendance)Employed teacher aide with resurgence funding (topped up by board) to support these students at school - this teacher aide acted as a “mentor” for these students, working alongside them in class.	<div><p>Regular Attendance Rates for Maori Students - 2022</p><table><thead><tr><th>Term</th><th>0 - 70%</th><th>71 - 80%</th><th>81-89%</th><th>90%+</th></tr></thead><tbody><tr><td>Term 1</td><td>19%</td><td>20%</td><td>23%</td><td>38%</td></tr><tr><td>Term 2</td><td>24%</td><td>13%</td><td>30%</td><td>33%</td></tr><tr><td>Term 3</td><td>28%</td><td>10%</td><td>32%</td><td>30%</td></tr><tr><td>Term 4</td><td>28%</td><td>16%</td><td>27%</td><td>29%</td></tr></tbody></table></div> <div><p>Regular Attendance Rates for All Students - 2022</p><table><thead><tr><th>Term</th><th>0 - 70%</th><th>71 - 80%</th><th>81-89%</th><th>90%+</th></tr></thead><tbody><tr><td>Term 1</td><td>12%</td><td>15%</td><td>29%</td><td>44%</td></tr><tr><td>Term 2</td><td>16%</td><td>12%</td><td>30%</td><td>42%</td></tr><tr><td>Term 3</td><td>15%</td><td>14%</td><td>26%</td><td>45%</td></tr><tr><td>Term 4</td><td>18%</td><td>16%</td><td>25%</td><td>41%</td></tr></tbody></table></div> <p>The targets were not met this year; indeed the data would indicate that the proportion of students who were attending school regularly declined as the year progressed - for all students, not just Māori.</p> <p>The data shows that the proportion of Māori students attending school regularly DECREASED from 50.4% in 2021 to 32.5% during 2022.</p>	Term	0 - 70%	71 - 80%	81-89%	90%+	Term 1	19%	20%	23%	38%	Term 2	24%	13%	30%	33%	Term 3	28%	10%	32%	30%	Term 4	28%	16%	27%	29%	Term	0 - 70%	71 - 80%	81-89%	90%+	Term 1	12%	15%	29%	44%	Term 2	16%	12%	30%	42%	Term 3	15%	14%	26%	45%	Term 4	18%	16%	25%	41%	<p>The emergence of Covid-19 Omicron in Term 1 & 2 significantly impacted student attendance at school. Our Māori whānau were more affected than other groups, and also had heightened anxiety about returning to school. In some cases, for those for whom truancy was an issue before the pandemic, Covid became an easy reason for not returning to school.</p> <p>Despite this, the fact that the data indicated such a significant decrease in the proportion of students attending regularly came as a surprise to the school and prompted an inquiry into why that may have occurred. Anecdotally, we believed that an improvement had occurred.</p> <p>The inquiry has highlighted a number of issues that have affected the validity and reliability of the data for 2022. It also highlighted a number of issues with the implementation of school policies and procedures. Issues were as follows:</p> <ul style="list-style-type: none">A deep analysis of the classroom registers showed there were a number of times when some teachers had failed to mark their class roll in the afternoon. This was not picked up by the personnel who have responsibility for this. As a result, students recorded absences increased. Often this happened on the last day of term, or when there was a reliever in the room.Tracking of individual target students occurred, however careful and regular monitoring of attendance registers, term roll audits etc would have highlighted data issues much earlier.A lot of absences defaulted to truant because codes were not changed in the
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Term 2	16%	12%	30%	42%																																																
Term 3	15%	14%	26%	45%																																																
Term 4	18%	16%	25%	41%																																																

<ul style="list-style-type: none"> ○ DP brokered academic support for students who needed additional help for them to access the curriculum. ○ Increased number of referrals to the Manurewa Attendance Service. 	<p>The data shows that the proportion of Māori students who only attended school 0 - 70% of the time INCREASED from 18% in 2021 to 24.75 in 2022.</p> <p>The regular attendance rates for ALL students also decreased from 58.1% attending 90+% of the time in 2021 to 43%</p>	<p>office after 3 days, once absences were explained.</p> <ul style="list-style-type: none"> ● Teachers need to understand the “whole process” and take greater responsibility for ensuring they accurately and consistently record attendance. They need to understand the “knock on effect” of inconsistency and lack of follow through. ● We had a new receptionist in 2022. While she was trained in the use of the SMS and how to check rolls/attendance etc, she was not fully cognisant with her role “in total”, i.e. was not aware of the implications the data has on highlighting trends in attendance.
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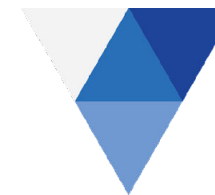
Summary - Where to next?

We have a strong plan in place to ensure consistency of practice, effective monitoring of the accuracy of attendance data, and consistent follow through on absences, including better recording of reasons for absences. This plan includes:

1. The DP (Systems & Operations) to conduct an inquiry into the leadership practices needed to ensure and support the regular attendance of students. This will necessitate regular evaluation of a wide range of data including attendance data, student voice, whānau voice.
2. A set of attendance guidelines (including a timeline) for the office staff which will ensure they know exactly what is required to do each day, week, term and year in relation to the attendance registers.
3. Improved monitoring and quality control checks of registers - i.e. daily (in office to check rolls are marked on time and codes used are correct), weekly by the DP (Systems & Operations). There is also a need to ensure Lateness is recorded correctly - some teachers are marking students as late before 9.10a.m. Due to the traffic in Auckland, we allow a ten minute grace period.
4. Training for teachers - not just the what, but also the why behind the requirement for accuracy.
5. Increased reporting to the Board of Trustees (each term the DP will provide a detailed analysis of attendance trends and patterns).
6. We recommend we have a similar attendance target for 2023, but one which focuses on ALL students as well as Māori and a specific group within that.

Cathy Chalmers
Principal
February 2023

Statement of Variance Reporting 2022



School Name:	Greenmeadows Intermediate	School Number:	1300
Strategic Aim:	Quality teaching and leadership ensures high levels of progress and achievement in foundation skills.		
Annual Aim:	<ul style="list-style-type: none"> Every learner will be supported to sufficiently progress their capabilities so they are confident and articulate communicators across the curriculum and are “joyfully literate”. Working in partnership with whanau, barriers to education for all students will be reduced. 		
Target:	<ul style="list-style-type: none"> All students who are achieving below or well below expected curriculum level in Writing will make at least two years progress by the end of the year. 		
Baseline Data:	<p>WRITING: YEAR 8: At the end of 2021 the Year 7 data clearly highlighted an achievement issue in Writing. 126 Year 7 students (64%) were judged to be writing at Level 3 of the curriculum or below. Of those 126 students, 36 were Māori and 49 were Pacific People. There were 51 students from other cohorts. 36% of Y7 Māori and 35% of Pacific People were writing at Level 3 or below. The achievement of girls in Writing was better than that of boys.</p> <p>WRITING: YEAR 7: At the start of 2022, 85/179 (46%) of incoming Year 7 students were writing at Level 2/3 of the curriculum. 30/34 (88%) of Maori Boys and 24/27 (88%) of Maori girls were achieving below expectation in Writing. 17/35 (58.6%) of Pacific boys and 18/28 (64%) of Pacific girls are achieving below expected levels. Girls and boys writing achievement was comparable.</p>		
CONTEXT	<p>The school uses the Curriculum Progress tools to assess and evaluate student progress and achievement in Writing as they move through our school. The Learning Progression Frameworks (LPF) and Progress and Consistency Tool (PaCT), make up the Curriculum Progress tools and they help teachers to enable a focus on curriculum progress.</p> <p>The school's normal process for tracking the progress and achievement of students using the Curriculum Progress tools was adjusted at the start of the because of the emergence of the Omicron variant of COVID-19 in the South Auckland community. The school had a significant number of both staff and students who were required to isolate at home and during February & March, attendance of both students and staff was as low as 49%. The school shifted to a “hybrid approach” to deliver learning for all students in their class - both at home and at school. This included shifting to the online version of PAT Tests so that students who were isolating, (but well) could sit these assessments at home. Final OTJ's were confirmed at the start of Term 2. Covid-19 there is a correlation between attendance at school and the meeting of school targets.</p> <p>This report needs to be read through a lens of the challenges the school once again faced at the start of the 2022 school year due to the resurgence of Covid-19 across Auckland; interruptions to schooling exacerbated attendance issues of students who already had irregular attendance at school and influenced the achievement rates of all students, but especially the target students.</p>		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?																																																																																								
<p>WRITING: Collaborative Inquiries: This year, greater emphasis was placed on <i>effective</i> collaborative inquiry and <i>the quality of the professional discussions that took place during team professional learning group hui</i>. Coaching and mentoring of leaders who were facilitating PLG's was a new initiative this year and the professional growth of our middle leaders in relation to their ability to lead deep learning discussions with teachers was noticeable. Senior leaders developed more focussed coaching capability as well which also had an impact; the SLT inquiries centred around this area of practice.</p> <p>Teachers commented in the end of year story hui on the quality of the PLG's and how they influenced changes to their practices. Things they found most beneficial:</p> <ul style="list-style-type: none">• The opportunity to discuss problems of practice.• Professional Readings shared at the hui and unpacking them together• Observations of practice - filming themselves teaching and unpacking this with their professional growth coach. They found this more impactful than having someone coming in to observe as by watching themselves teach, they often noticed themselves what they needed to improve on before needing to be told!• Opportunity to reflect - and time allocated for this to occur. <p>Unpacking data together - and learning how to analyse and evaluate data well to inform next steps. Teams presented their collaborative inquiry journey to everyone else at the final Story</p>	<p>Targets: Year 7</p> <p>End of Year levels</p> <table><tr><th></th><th>Level 1 Proficient</th><th>Early to Mid level 2</th><th>End Level 2</th><th>Early Level 3</th><th>Mid Level 3</th><th>End Level 3</th><th>Early Level 4</th><th>Mid Level 4</th><th>End Level 4</th><th>Early Level 5</th></tr><tr><th>Start of Year Levels</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Early to mid Level 1</td><td>3</td><td>1</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Level 1 Proficient</td><td></td><td>1</td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Early to Mid level 2</td><td></td><td></td><td>5</td><td>4</td><td>6</td><td>1</td><td></td><td></td><td></td><td></td></tr><tr><td>End Level 2</td><td></td><td></td><td>1</td><td>6</td><td>9</td><td>9</td><td>1</td><td></td><td></td><td></td></tr><tr><td>Early Level 3</td><td></td><td></td><td></td><td></td><td>7</td><td>7</td><td>9</td><td>1</td><td>1</td><td></td></tr><tr><td>Mid Level 3</td><td></td><td></td><td></td><td></td><td>3</td><td>18</td><td>27</td><td>3</td><td>2</td><td>1</td></tr></table> <p>This table shows the progress made by target students since the start of the year. There were 128 students in Year 7 who were writing below or well below the expected curriculum level at the start of the year.</p> <p>The target was met by 32 (25%) Year 7 students (14 Girls & 18 Boys), highlighted in green in the table. 8 are now writing at or above the expected Y7 curriculum level.</p> <p>A further 43 (33%) target students made 18 months progress since the start of the year which is also very good.</p> <p>The best progress was made by those target students who were well below at the start of the</p>		Level 1 Proficient	Early to Mid level 2	End Level 2	Early Level 3	Mid Level 3	End Level 3	Early Level 4	Mid Level 4	End Level 4	Early Level 5	Start of Year Levels											Early to mid Level 1	3	1	1								Level 1 Proficient		1			1						Early to Mid level 2			5	4	6	1					End Level 2			1	6	9	9	1				Early Level 3					7	7	9	1	1		Mid Level 3					3	18	27	3	2	1	<p>We know that our target of ensuring all students who were below or well below expected curriculum level at the start of the year would make two years progress in a year was met by 25% of the Y7 target students and 38% of the Y8 students. This is less than we would have hoped for, however the target was aspirational. It is pleasing to note that overall, 72.7% of Year 8 target students made accelerated progress (ie 18 months or more) this year, as did 58% of Year 7.</p> <p>We took a much more cohesive and “wrap around” approach to what was needed to improve outcomes for learners in writing. This started with being very clear about the student learning problems that needed to be addressed by teachers at the very start of the year - and then focussing the PLG's around what actions teachers needed to take to address those issues. Most issues centred around the acquisition of vocabulary.</p> <p>Teachers often report that students have good ideas for writing; their challenge lies in not having well established conventions of writing expected at Level 4 which would help them to convey their message effectively (eg a well structured text, correctly punctuated). Before students leave GIS, they need to have a whole kete of writing tools (which are what the aspects describe) that will enable them to make appropriate choices for any writing task they meet at high school. The data is telling us that the biggest barrier for progressing student writing capability includes punctuation, grammatical conventions (including sentence structure), vocabulary and text structure. It</p>
	Level 1 Proficient	Early to Mid level 2	End Level 2	Early Level 3	Mid Level 3	End Level 3	Early Level 4	Mid Level 4	End Level 4	Early Level 5																																																																																
Start of Year Levels																																																																																										
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Early Level 3					7	7	9	1	1																																																																																	
Mid Level 3					3	18	27	3	2	1																																																																																

Hui. This was a wonderful celebration of all that has been accomplished, and really highlighted how teachers working collaboratively makes a real difference to student outcomes. The staff are to be congratulated on their mahi in this space - it is worthy of celebration.



The PLD provided by Sally Muir has been identified by teachers as having a big impact on their practice. We adapted the way in which the PLD plan was prepared, setting clear objectives for each term and basing next steps on what data was telling us. Having Sally coming into school regularly also meant the momentum was maintained - and that teachers kept their focus on trailing new actions quickly as they would be reporting back on how they worked at the next session. Working with Sally in small groups was helpful and the focus of these sessions was on “just in time” learning for teachers aimed at helping them to solve the learning problems they were noticing in their class. We tried to keep teams together for these sessions where possible, so the PLD new learning fed into their PLG hui. Teachers acknowledged the usefulness of developing our own school Writing exemplars - particularly the process for developing them

year. There is a large group who were at mid level 3 at the start of the year; while many made good progress, it was insufficient to enable them to meet the target of two years acceleration.

Targets Year 8:

		End of Year levels								
Start of Year Levels		L1 Proficient	Early to Mid L2	End Level 2	Early Level 3	Mid Level 3	End Level 3	Early Level 4	Mid Level 4	End Level 4
	Early to mid Level 1		1							
	Early to Mid level 2		2	1						
	End Level 2			1	2		2		2	
	Early Level 3					4	6	6	4	
	Mid Level 3					2		9	11	4
	End L3						3	10	17	6

There were 93 students in Year 8 who were writing below or well below the expected curriculum level at the start of 2022.

The target of making two years progress within a year was met by 36 (38.7%) of the target students as highlighted in green in the table. 14 Girls & 22 Boys. 27 are now writing within or above the expected Y8 achievement band.

A further 32 (34%) target students made **18 months progress** since the start of the year which is also very good.

would be our recommendation that these be areas where teachers focus their energies from the start of next year. The focus of our PLD should be on supporting teachers to understand how best to teach these skills in such a way that is meaningful for students.

together.

Colourful Semantics

The Learning Support Coordinator introduced Colourful Semantics to teachers and this was implemented as a strategy for improving sentence structure for our well below students. This intervention was supported by the RTL service.

Summary - Where to next?

What we need to do is move on from this point and keep the momentum going. We are going to set up target groups from the start of the year for Year 8 - based on this year's data. We recommend focussing the targets on a more realistic rate of progress (ie 18 months) as opposed to two years. That doesn't mean that we won't still aim to accelerate the progress of underachieving students as much as possible - but it does mean that the likelihood of meeting those targets for ALL students is more likely.

The data is already telling us common learning problems that need to be addressed in order for students to become capable Level 4 writers. These are:

- **punctuation,**
- **grammatical conventions (including sentence structure),**
- **vocabulary and**
- **text structure**

Students learn about these features through reading and they apply them while writing. For this reason, we want to focus our PLD next year on both Reading & Writing. We propose engaging both Sally Muir and Erin McKechnie as facilitators next year; Sally for her expertise in Writing, Erin with expertise in Reading and Vocabulary.

Staff change over will present a challenge to maintaining current momentum, and it is important that new teachers are well inducted into how we teach writing at GIS. Keri is going to have a critical role in supporting PRT's in this area. Professional Learning Groups will continue next year in Whānau Hub groupings, however we are going to mix up how these will be facilitated. We will have two "learning coaches" who will support the SLT in the facilitation of professional discussions but we are aiming to have teachers lead these discussions themselves, rather than being reliant on a Team Leader to facilitate; we believe this will grow the agency of our teachers to lead change. The Literacy Waka pod will have a strong leadership role in bringing about and sustaining changed pedagogical practices as they become recognised as literacy experts across the school.

Cathy Chalmers
Principal
December 18th, 2022



Greenmeadows
Intermediate School

Piki ki te rangi - Reach for the sky

KIWISPORT FUNDING 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of 5,362.09 (excluding GST).

The funding was spent on the following:

- Annual fees to Auckland AIMS for the school's participation in organised tournaments; \$2.50 per student. (\$1152)
- Five swimming lessons for all students at Massey Park Pools during Term 1 (\$2795.00).
- Relieving costs for teachers to take a wider range of teams to inter school tournaments
- Transport for students to sporting tournaments
- Other new sports equipment for use in break periods to keep students actively engaged in physical activity.

Greenmeadows Intermediate continues to provide many opportunities for our students to compete in a range of sporting tournaments and inter school competitions across a wide range of codes. We continue to place at high levels in local and cross region competitions. We are fortunate to have on staff a number of teachers with expertise in this area and a strongly supportive parent body who assist with coaching teams.

Cathy Chalmers
Principal



Greenmeadows
Intermediate School

Piki ki te rangi - Reach for the sky

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?	<p>In order to meet these obligations we have up regularly updated school policies:</p> <ol style="list-style-type: none"> 1. Health & Safety at Work policy 2. Health, Safety & Welfare policy <p>Both of these policies clearly state what the Board does to ensure good and safe working conditions. The school also does the following:</p> <ol style="list-style-type: none"> 1. Conducts regular risk assessments to identify potential hazards and take steps to mitigate them. 2. Provides appropriate training and supervision to employees to ensure they can perform their jobs safely. 3. Provides appropriate personal protective equipment (PPE) when necessary. 4. Maintains equipment and machinery to ensure they are safe to use. 5. Ensures that the workplace is clean and well-maintained. 6. Encourages employees to report any hazards or safety concerns they encounter. 7. Provides onsite flu injections for all staff if they wish to take up this opportunity, 8. We offer free counselling services for all of our staff should they need/want it.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The School's EEO program is documented within the School Employment procedures and is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>The school has a system for employees to report discrimination or harassment (the process for which is documented in our school Harassment procedures), and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination. Having said that, it needs to be pointed out that the staffing shortage over recent years has resulted in a limited pool of applicants and we have often</p>

	<p>had to use a recruitment agency to employ teachers from overseas due to not having any NZ applicants.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<ol style="list-style-type: none"> 1. Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards. 2. Interview panels are always more than one person - and we endeavour to ensure a balanced interview panel, including BOT members where appropriate. 3. We follow our school appointment policy and EEO procedures as described in the policy. 4. We keep records of the appointment process, including the job advert, role description, referee comments and the reasons for any decisions made. 5. Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.
<p>How are you recognising,</p> <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? 	<p>We have been consciously working to recruit an increased proportion of Māori teachers at our school, however struggle to do this currently due to the very few candidates we have to select from. However we actively recruit Māori & Pasifika support staff, and these make up the majority of support staff in classrooms.</p> <p>We consult annually with our Māori community.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help normalise the use of Te Reo and tikanga within our school.</p>
How have you enhanced the abilities of individual employees?	The school board invests significantly in planned professional development for all staff both in groups and as individuals. In 2022 the board spent \$85,000 on professional development for staff.
How are you recognising the employment requirements of women?	We are a “whānau first” school. Staff have flexible arrangements for child care where necessary (eg teacher only days etc) and we also make use of discretionary leave to support staff.
How are you recognising the employment requirements of persons with disabilities?	We don't currently have anyone employed with a disability, however if we did, we accommodate this as needed. We are an inclusive school.

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?	✓	

Cathy Chalmers

Principal

on behalf of Greenmeadows Intermediate School Board