



Glenview School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1725
Principal:	Carl Allan
School Address:	Bruce Avenue, Glenview, Hamilton
School Phone:	07 843 5598
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GLENVIEW SCHOOL

Annual Report - For the year ended 31 December 2022

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Glenview 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.

Andrew Sheath

Full Name of Presiding Member

Andrew Sheath

Signature of Presiding Member

23.5.23

Date:

Carl Allan

Full Name of Principal

Carl Allan

Signature of Principal

23.05.23

Date:

Glenview School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Andrew Sheath	Presiding Member	Elected	Sep 2025
	Parent Representative	Elected	Feb 2022
Carl Allan	Principal	ex Officio	
Toni Verner	Parent Representative	Elected	Sep 2022
	Presiding Member		Jan 2022
Charlotte Watson	Parent Representative	Elected	Sep 2022
		Appointed	Sep 2025
Neil McDonald	Parent Representative	Elected	Sep 2025
Victoria Astrella	Parent Representative	Elected	Sep 2025
Ryan Cox	Parent Representative	Elected	Sep 2025
Richie Jenkins	Parent Representative	Elected	Sep 2025
Laura Galt	Parent Representative	Elected	Sep 2025
Martin Kay	Staff Representative	Elected	Sep 2025
David Barber	Parent Representative	Elected	Sep 2022
Kara House	Parent Representative	Elected	Sep 2022
Emma Baker	Staff Representative	Elected	Sep 2022

Glenview School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,667,786	3,409,294	3,491,033
Locally Raised Funds	3	108,342	28,800	29,399
Interest Income		28,755	20,000	11,837
		3,804,883	3,458,094	3,532,269
Expenses				
Locally Raised Funds	3	17,827	18,000	21,114
Learning Resources	4	2,748,331	2,566,486	2,579,679
Administration	5	196,503	192,791	175,412
Finance		1,445	-	4,995
Property	6	724,671	682,983	728,614
Loss on Disposal of Property, Plant and Equipment		12,333	-	-
		3,701,110	3,460,260	3,509,814
Net Surplus / (Deficit) for the year		103,773	(2,166)	22,455
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		103,773	(2,166)	22,455

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

Glenview 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		2,035,226	2,035,226	1,991,274
Total comprehensive revenue and expense for the year		103,773	(2,166)	22,455
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	21,497
Equity at 31 December		2,138,999	2,033,060	2,035,226
Accumulated comprehensive revenue and expense		2,138,999	2,033,060	2,035,226
Equity at 31 December		2,138,999	2,033,060	2,035,226

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.

Glenview School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	325,515	195,012	185,508
Accounts Receivable	8	199,713	206,680	206,680
GST Receivable		7,989	18,303	18,303
Prepayments		26,498	-	-
Inventories	9	831	1,026	1,026
Investments	10	1,189,659	979,863	1,179,863
Funds Receivable for Capital Works Projects	16	46,435	22,735	22,735
		<u>1,796,640</u>	<u>1,423,619</u>	<u>1,614,115</u>
Current Liabilities				
Accounts Payable	12	226,972	242,124	241,454
Revenue Received in Advance	13	15,402	415	415
Provision for Cyclical Maintenance	14	18,899	35,136	15,929
Finance Lease Liability	15	16,736	12,837	12,836
Funds held for Capital Works Projects	16	100,196	24,419	24,419
Funds Held on Behalf of the COL Kahui Ako Cluster	17	49,999	-	-
		<u>428,204</u>	<u>314,931</u>	<u>295,053</u>
Working Capital Surplus/(Deficit)		<u>1,368,436</u>	<u>1,108,688</u>	<u>1,319,062</u>
Non-current Assets				
Property, Plant and Equipment	11	882,590	989,454	800,453
		<u>882,590</u>	<u>989,454</u>	<u>800,453</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	84,641	60,140	79,347
Finance Lease Liability	15	27,386	4,942	4,942
		<u>112,027</u>	<u>65,082</u>	<u>84,289</u>
Net Assets		<u>2,138,999</u>	<u>2,033,060</u>	<u>2,035,226</u>
Equity		<u>2,138,999</u>	<u>2,033,060</u>	<u>2,035,226</u>

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

Glenview School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,059,500	812,508	816,558
Locally Raised Funds		150,377	28,800	29,399
Goods and Services Tax (net)		10,314	-	(14,013)
Payments to Employees		(568,567)	(450,374)	(458,856)
Payments to Suppliers		(419,940)	(412,429)	(292,632)
Interest Paid		-	-	(4,995)
Interest Received		19,091	20,000	13,361
Net cash from/(to) Operating Activities		250,775	(1,495)	88,822
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(190,146)	(189,001)	(147,617)
Purchase of Investments		(9,796)	-	(6,409)
Proceeds from Sale of Investments		-	200,000	-
Net cash (to)/from Investing Activities		(199,942)	10,999	(154,026)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	21,497
Finance Lease Payments		(13,995)	-	(8,878)
Funds Administered on Behalf of Third Parties		103,169	-	-
Net cash from/(to) Financing Activities		89,174	-	12,619
Net increase/(decrease) in cash and cash equivalents		140,007	9,504	(52,585)
Cash and cash equivalents at the beginning of the year	7	185,508	185,508	238,093
Cash and cash equivalents at the end of the year	7	325,515	195,012	185,508

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.

Glenview School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Glenview 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the Statement of Comprehensive Revenue and Expense 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) 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 as 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 Statement of Comprehensive Revenue and Expense.

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

n) Revenue Received in Advance

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

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 Comprehensive 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 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 Resource Teachers of Learning & Behaviour 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.

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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as financial assets at fair value through other comprehensive revenue and expense in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investments' fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in the Statement of Comprehensive Revenue and Expense unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to the Statement of Comprehensive Revenue and Expense.

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

s) 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.

t) 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.

u) Budget Figures

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

v) 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	1,047,388	811,508	942,316
Teachers' Salaries Grants	2,101,670	2,101,670	2,048,954
Use of Land and Buildings Grants	495,116	495,116	476,332
Other Government Grants	23,612	1,000	23,431
	<u>3,667,786</u>	<u>3,409,294</u>	<u>3,491,033</u>

The School has opted in to the donations scheme for this year. Total amount received was \$61,650 (2021: \$58,800).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	26,836	-	810
Fees for Extra Curricular Activities	9,778	8,000	10,595
Trading	5,984	10,000	6,232
Fundraising & Community Grants	-	-	2,879
Other Revenue	65,744	10,800	8,883
	<u>108,342</u>	<u>28,800</u>	<u>29,399</u>
Expenses			
Extra Curricular Activities Costs	12,245	8,000	11,627
Trading	5,582	10,000	5,577
Fundraising & Community Grant Costs	-	-	3,910
	<u>17,827</u>	<u>18,000</u>	<u>21,114</u>
Surplus / (Deficit) for the year Locally raised funds	<u>90,515</u>	<u>10,800</u>	<u>8,285</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	100,121	129,396	55,769
Equipment Repairs	-	-	17,302
Information and Communication Technology	13,582	17,000	-
Library Resources	1,803	1,400	65
Employee Benefits - Salaries	2,462,630	2,386,009	2,368,782
Staff Development	24,125	20,000	8,913
Depreciation	146,070	12,681	128,848
	<u>2,748,331</u>	<u>2,566,486</u>	<u>2,579,679</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,005	6,801	8,621
Board Fees	4,265	5,600	4,320
Board Expenses	12,476	3,600	710
Communication	6,789	6,000	6,988
Consumables	3,667	5,750	4,633
Operating Lease	-	-	2,930
Other	27,323	31,450	19,635
Employee Benefits - Salaries	123,460	111,035	110,420
Insurance	2,151	10,775	10,775
Service Providers, Contractors and Consultancy	9,367	11,780	6,380
	<u>196,503</u>	<u>192,791</u>	<u>175,412</u>

6. Property

	2022	2022 Budget (Unaudited)	2021
	Actual \$	(Unaudited) \$	Actual \$
Caretaking and Cleaning Consumables	9,930	9,783	3,021
Consultancy and Contract Services	52,704	49,200	60,533
Cyclical Maintenance Provision	8,264	10,000	72,312
Grounds	6,884	4,500	4,339
Heat, Light and Water	19,979	21,356	16,039
Rates	6,004	5,500	9,856
Repairs and Maintenance	51,164	28,528	30,355
Use of Land and Buildings	495,116	495,116	476,332
Security	5,359	4,000	4,769
Employee Benefits - Salaries	69,267	55,000	51,058
	<u>724,671</u>	<u>682,983</u>	<u>728,614</u>

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

7. Cash and Cash Equivalents

	2022	2022 Budget (Unaudited)	2021
	Actual \$	(Unaudited) \$	Actual \$
Bank Accounts	325,515	195,012	185,508
Cash and Cash Equivalents for Statement of Cash Flows	<u>325,515</u>	<u>195,012</u>	<u>185,508</u>

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

Of the \$325,515 Cash and Cash Equivalents, \$100,196 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$325,515 Cash and Cash Equivalents, \$49,999 is held by the School on behalf of the COL Kahui Ako cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2022	2022 Budget (Unaudited)	2021
	Actual \$	(Unaudited) \$	Actual \$
Receivables	-	27,048	27,048
Interest Receivable	13,969	4,305	4,305
Teacher Salaries Grant Receivable	185,744	175,327	175,327
	<u>199,713</u>	<u>206,680</u>	<u>206,680</u>
Receivables from Exchange Transactions	13,969	31,353	31,353
Receivables from Non-Exchange Transactions	185,744	175,327	175,327
	<u>199,713</u>	<u>206,680</u>	<u>206,680</u>

9. Inventories

	2022	2022 Budget (Unaudited)	2021
	Actual \$	(Unaudited) \$	Actual \$
Stationery	831	1,026	1,026
	<u>831</u>	<u>1,026</u>	<u>1,026</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget (Unaudited)	2021
	Actual \$	(Unaudited) \$	Actual \$
Current Asset			
Short-term Bank Deposits	1,189,659	979,863	1,179,863
Total Investments	<u>1,189,659</u>	<u>979,863</u>	<u>1,179,863</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	494,964	50,994	(10,790)	-	(47,628)	487,540
Furniture and Equipment	215,575	97,654	-	-	(46,804)	266,425
Information and Communication	50,714	39,410	(1,381)	-	(27,820)	60,923
Leased Assets	17,754	46,213	-	-	(20,374)	43,593
Library Resources	21,446	6,269	(162)	-	(3,444)	24,109
Balance at 31 December 2022	800,453	240,540	(12,333)	-	(146,070)	882,590

The net carrying value of equipment held under a finance lease is \$43,593 (2021: \$17,754)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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 \$
Building Improvements	1,262,307	(774,767)	487,540	1,279,219	(784,255)	494,964
Furniture and Equipment	621,439	(355,014)	266,425	523,785	(308,210)	215,575
Information and Communication Technology	455,681	(394,758)	60,923	417,652	(366,938)	50,714
Leased Assets	60,185	(16,592)	43,593	91,219	(73,465)	17,754
Library Resources	85,550	(61,441)	24,109	79,883	(58,437)	21,446
Balance at 31 December	2,485,162	(1,602,572)	882,590	2,391,758	(1,591,305)	800,453

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	14,920	23,312	22,642
Accruals	6,697	8,994	8,994
Employee Entitlements - Salaries	200,249	200,595	200,595
Employee Entitlements - Leave Accrual	5,106	9,223	9,223
	226,972	242,124	241,454
Payables for Exchange Transactions	226,972	242,124	241,454
	226,972	242,124	241,454

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	15,402	415	415
	15,402	415	415

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	95,276	95,276	22,964
Increase to the Provision During the Year	20,907	-	72,312
Other Adjustments	(12,643)	-	-
Provision at the End of the Year	103,540	95,276	95,276
Cyclical Maintenance - Current	18,899	35,136	15,929
Cyclical Maintenance - Non current	84,641	60,140	79,347
	103,540	95,276	95,276

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	18,462	13,577	13,576
Later than One Year and no Later than Five Years	28,517	5,190	5,190
Future Finance Charges	(2,857)	(988)	(988)
	44,122	17,779	17,778
Represented by:			
Finance lease liability - Current	16,736	12,837	12,836
Finance lease liability - Non current	27,386	4,942	4,942
	44,122	17,779	17,778

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	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSM Access Modifications	215050	13,051	-	(13,051)	-	-
Shade Sails & Office Fitout	225186	(3,530)	3,530	-	-	-
K Block Upgrades	216370	9,911	-	(9,911)	-	-
LSC Project	218655	1,457	-	(1,457)	-	-
Library Upgrade	232154	(19,205)	2,978	(15,586)	31,813	-
Electrical & Heat Pump Remediation	235585/234763	-	116,587	(120,284)	3,697	-
N Block	234766	-	299,597	(346,032)	-	(46,435)
Roofing Project	234794	-	100,196	-	-	100,196
Totals		1,684	522,888	(506,321)	35,510	53,761

Represented by:

Funds Held on Behalf of the Ministry of Education	100,196
Funds Receivable from the Ministry of Education	(46,435)

2021	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
LSM Access Modifications	215050	11,472	30,830	(29,251)	-	13,051
Shade Sails & Office Fitout	225186	150,369	54,586	(208,485)	-	(3,530)
K Block Upgrades	216370	(29,543)	49,365	(9,911)	-	9,911
LSC Project	218655	(8,473)	78,301	(68,371)	-	1,457
Heat Pumps Upgrade		-	85,000	(85,000)	-	-
G Block Conversion to LSC		-	1,821	(1,821)	-	-
Library Upgrade	232154	-	31,288	(50,493)	-	(19,205)
Totals		123,825	331,191	(453,332)	-	1,684

Represented by:

Funds Held on Behalf of the Ministry of Education

24,419

Funds Receivable from the Ministry of Education

(22,735)

17. Funds Held on Behalf of the COL Kahui Ako Cluster

Glennview School was the lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Received from Cluster Members	49,999	-	-
Funds Held at Year End	49,999	-	-

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Associate Principal.

	2022 Actual \$	2021 Actual \$
Board Members		
Remuneration	4,265	4,320
Leadership Team		
Remuneration	382,408	269,280
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	386,673	273,600

There are eight members of the Board excluding the Principal. The Board had held nine 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	1.00
	<u>2.00</u>	<u>2.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities 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.

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 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 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) A contract for the refurbishment of N Block for \$376,047 will be fully funded by the Ministry of Education. \$299,597 has been received of which \$346,033 has been spent on the project to date.

(b) The roofing project is scheduled to begin Term 1 2023; the contractual cost is \$112,832. \$100,196 has been received from the Ministry with no expenditure to date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$61,000)

(b) Operating Commitments

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

(Operating commitments at 31 December 2021: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	325,515	195,012	185,508
Receivables	199,713	206,680	206,680
Investments - Term Deposits	1,189,659	979,863	1,179,863
Total Financial assets measured at amortised cost	<u>1,714,887</u>	<u>1,381,555</u>	<u>1,572,051</u>

Financial liabilities measured at amortised cost

Payables	226,972	242,124	241,454
Finance Leases	44,122	17,779	17,778
Total Financial liabilities measured at amortised Cost	<u>271,094</u>	<u>259,903</u>	<u>259,232</u>

24. Events After Balance Date

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

25. Comparatives

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

26. New Service Provider

Glenview School changed financial service provider in 2022 and, due to this change, some prior year figures may not be directly comparable.

2022 School Targets - Analysis of Variance

READING TARGET: 85% Year 2,4,6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)

56 students (Y2-6) accelerate from meeting to above;

19 students (Y2-6) accelerate to move back to Meeting;

17 students (Y2-6) accelerate to move from below to meeting

Outcomes: * Data reflective of three Covid Lockdowns (August/September 2020; October/November 2021; Feb/March 2022)

	Y1-6 (All)	Males	Females	NZE	Maori
2022 (Covid Year)	70%	67%	69%	78%	61%
2021 (Covid Year)	69%	71%	67%	77%	59%
2020 (Covid Year)	81%	80%	81%	83%	75%
2019	82%	79%	85%	88%	75%

68% of Year 2 students are reading at Level 1 or Early Level 2 (ranging from Orange to Gold).

61% males and 79% females have achieved this target.

It included 78% NZE; 62% Maori, 60% Asian (6), 2 of 2 Pacifica & 50% (2/4) Other students

This cohort fell short of the 2022 target by 17% and was maintained from 2021 (70% with an 15% short fall)

86% of Year 4 students are reading at or above Level 2.

88% males and 84% females have achieved this target

It included 85% NZE; 78% Maori; 1 of 1 Pacifica; 89% (8 of 9) Asian students & 80% (4 of 5) Other students

This cohort exceeded the set 2022 target and maintained from 2021 (88%)

57% of Year 6 students are reading at or above Level 3.

52% males and 63% females have achieved this target

It included 66% NZE; 54% Maori, 0% (0 of 5) Pacifica & 73% (8 of 11) Asian students and 2 of 4 Other students

This cohort was 28% short of the set 2022 target, similar to 2021 (56% with a 29% shortfall)

41% of students (23/56) accelerated from meeting to above in Reading.

Y6: 4/12 (33%); Y5: 2/8 (25%); Y4: 8/14 (57%); Y3: 4/11 (36%) Y2: 5/11 (45%)

47% of students (9/19) accelerated back to meeting in Reading (Covid Delay)

Y6: 3/8 (37%); Y5: 1/2 (50%); Y4: 1/1 (100%); Y3: 1/4 (25%); Y2: 3/4 (75%)

35% of students (6/17) accelerated from below to meeting in Reading

Y6: 0/4; Y5: 0/4; Y4: 2/2 (100%); Y3: -; Y2: 4/7 (57%)

Across the three movement bands 41% of the target students (38/92) were accelerated in Reading

Y6: 7/24 (29%); Y5: 3/14 (21%); Y4: 11/17 (65%); Y3: 5/15 (33%); Y2: 12/22 (55%)

Actions & Findings:

Consecutive lockdowns for the past three years have contributed significantly to lower achievement rates in Reading, for students across all levels of the school. Constant disruption to learning through student and staff related illness has had a negative impact for many students.

Extended absenteeism for a significant number of students, from both lockdown and a reluctance or inability (through being stuck in other lockdown areas) to return to school has further impeded learning progress.

288 students (70%) are reading appropriately or above expectation. This is a 1% increase from 2021 end of year data. 61 of the 126 underachieving readers across Y1-6 have attended school less than 85% (27-84% range)

Across all cohorts (Y1-6) 38% Maori and 29% students from other ethnicities are underachieving in Reading compared to 22% NZE students. Of these 22/63 underachieving Maori and 14/29 underachieving students from other ethnicities are new to GVS in 2022.

This data includes 39 students with language or auditory processing disorder; 8 students with ASD, 4 ORS students; 2 with High Health Needs, 1 with hearing needs; 8 with ongoing behaviour needs and 54 ESOL students

83/124 underachieving readers (67%) fell into the 'just below' range, indicating the impact of less time at school for 2022

Additional to the three year groups who were targets (Y2,4,6), 2022 targeted 92 students for acceleration from Y2-6 (28% of the total Y2-6 cohort). The aim was to move some students from meeting to above, catch some back up to meeting after having regressed to below during the Covid delay period of 2021, and to move some from below to meeting.

38/92 students (41% of the target group) were accelerated into the expected bands of achievement.

The 'covid delay' group made the most successful acceleration (47%)

The beginning of 2022 was disrupted with a Covid Lockdown which impacted on students returning to school and ongoing related illness throughout terms 1 & 2. Reading programmes & practices with related student progress were a focus of regular pod meetings. Actions that supported learners included:

Close tracking of progress through weekly planning, class graphs, Pod discussions during CRT to identify specific teaching actions to address identified 'gaps'

10 Teacher Aides supported students (including ESOL students) within a range of programmes to build oral language, consolidate alphabet & sight word knowledge, extend reading mileage and reading comprehension tasks

Reading Recovery provided individualised teaching for 15 students (1 Y3; 14 Y2; students).

Further school funded support was implemented during 2022 to provide 34 Y3-5 students with extra literacy support using the Seven Plus Intervention Programme.

An emphasis on effective teaching practices continued in 2022, through coaching where regular 'Pod' meetings 3x term focused on tracking student progress, analysing 'deliberate teaching acts' and resetting 'next steps' across three identified bands to accelerate learners.

Staff used Reading Progressions as part of an ongoing tracking system

Where To 2023:

The 2023 Reading targets:

1. 85% achievement for Y2,4,6 student cohorts
 2. Accelerate identified students across Y2-6 cohorts from meeting to above reading expectation
 3. Accelerate identified students across Y2-6 cohorts from below to meeting reading expectation
- 'Acceleration' = progressing more than previous annual growth; more than one sublevel*

Actions to support this intended outcome include:

Continued coaching to examine effective teaching practices while tracking student progress.

Continued Reading Recovery for Y1 & 2 students (0.6) with 0.1 for early intervention of identified emergent readers

Implementation of 0.2 for extra reading support in the Y3-6 area

Continued emphasis on selection of meaningful texts that reflect student identity in their content and context

Continued emphasis on using 'rich tasks' (using a range of skills & abilities) to build 'higher thinking' skills

Promotion of greater integration of reading across the curriculum

Teachers to moderate more closely within and across year cohorts

Teachers to engage in 'predictions of progress' for targeted students to set short term goals towards the expected achievement

WRITING TARGET: 80% Y2,4,6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)
 61 students (Y2-6) accelerate from meeting to above
 36 students (Y2-6) accelerate to move back to meeting
 16 students (Y2-6) accelerate from below to meeting

Outcomes: * Data reflective of three Covid Lockdowns (August/September 2020; October/November 2021; Feb/March 2022)

	Y1-6 (All)	Males	Females	NZE	Maori
2022 (Covid Year)	56%	52%	61%	63%	49%
2021 (Covid Year)	58%	55%	60%	62%	50%
2020 (Covid Year)	75%	72%	77%	78%	68%
2019	79%	76%	82%	82%	77%
2018	66%	65%	72%	75%	59%

58% of Year 2 students are writing at or above Level 1iii.

53% males and 67% females have achieved this target

It included 61% NZE; 58% Maori, 60% (3 of 5) Asian; 1 of 2 Pacifica and 2 of 5 Other students

This cohort fell short the 2022 target by 22% but slightly improved achievement from 2021 as Y1's (52% with a 28% shortfall)

69% of Year 4 students are writing at or above Level 2

67% males and 71% of females have achieved this target

It included 69% NZE; 65% Maori, 78% (7 of 9) Asian; 1 of 1 Pacifica & 3 of 5 Other students

This cohort was 11% short of the 2022 target but Improved slightly from their 2021 achievement of 58% as Y3 students

46% of Year 6 students are writing at or above Level 3.

39% males and 55% females have achieved this target

It included 52% NZE; 46% Maori, 64% Asian, 0 of 5 Pacifica & 1 of 4 Other students

This cohort was 34% short of the 2022 target with a slight drop from their 2021 achievement (49%) as Y5 students

31% of students (19/61) accelerated from meeting to above in Writing

Y6: 1/11 (9%); Y5: 2/11 (18%); Y4: 9/16 (56%); Y3: 2/11 (18%); Y2: 5/12 (42%)

72% of students (26/36) accelerated back to meeting in Writing (Covid Delay)

Y6: 4/7 (57%); Y5: 1/7 (14%); Y4: 7/8 (87%); Y3: 3/3 (100%); Y2: 11/11 (100%)

0% of students (0/16) accelerated from below to meeting in Writing

Y6: 0/10; Y5: 0/3; Y4: 0/1; Y3: nil students; Y2: 0/2

Across the three movement bands 40% of the target students (45/113) were accelerated in Writing

Y6: 5/28 (18%); Y5: 3/21 (14%); Y4: 16/25 (64%); Y3: 5/14 (36%); Y2: 16/25 (64%)

Actions & Findings:

As with the other core areas, constant disruption to learning through Covid lockdown periods has lowered writing achievement since 'pre-covid' times. Whilst online reading and maths activities could be easily accessed by students, writing improvement was hindered by the limited coconstruction and 1-1 feedback a teacher can provide when working alongside writers. A further contributor to the 2022 data is the number of students new to GVS in 2022, who presented with limited writing skills, and inability to sustain a volume of writing.

230 students (56%) are writing appropriately or above expectation. This is a 2% decrease from 2021 end of year data. 70 of the 182 underachieving writers (38%), across Y1-6 have attended school less than 85% (27-84% range)

Across all cohorts (Y1-6), 51% Maori and 40% students from other ethnicities are underachieving in Writing compared to 37% NZE students. Of these 31/84 underachieving Maori and 17/45 underachieving students from other ethnicities are new to GVS in 2022.

This data includes 39 students with language or auditory processing disorder; 8 students with ASD, 4 ORS students; 2 with High Health Needs, 1 with hearing needs; 8 with ongoing behaviour needs and 54 ESOL students

Additional to the three targeted year groups (Y2,4,6), 2022 targeted 113 students for acceleration from Y2-6 (34% of the total Y2-6 cohort). The aim was to move some students from meeting to above, catch some back up to meeting after having regressed to below during the Covid delay period of 2021, and to move some from below to meeting.

45/113 students (40% of the target group) were accelerated into the expected bands of achievement.

The 'covid delay' group made the most successful acceleration (72%), particularly within Y2-4.

Teacher Aldes provided in class support for many of the underachieving writers across the school with an emphasis on organisation of ideas and sentence structuring with punctuation. For many ESOL students support was provided in building grammar & spelling awareness.

Staff made specific use of the writing progressions to guide their programmes from early in the year.

Close, regular monitoring of progress was undertaken during Pod meetings where successful practices were shared, moderation of writing samples undertaken and observations made of the teaching of writing with feedback from SLT /Pod Leaders

A continued emphasis on clear, frequent feedback to students, both verbal and written, was promoted to guide student understanding of how to self improve.

Where to 2023:

The 2023 Writing targets:

1. 80% achievement for Y2,4,6 student cohorts
 2. Accelerate identified students across Y2-6 cohorts from meeting to above writing expectation
 3. Accelerate identified students across Y2-6 cohorts from below to meeting writing expectation
- 'Acceleration' = progressing more than previous annual growth; more than one sublevel*

Actions to support this intended outcome include:

Daily, targeted writing programmes using 'Hattie & Marzano' effective strategies as a basis for planning and teaching

Continued coaching to examine effective teaching practices and to build teaching capability across all cohorts

Improved moderation processes within and across teams as part of the tracking process

Improved teacher agency for meeting targets, by setting short term goals against 'predictions of progress' each term

SLT mentoring of Team Leaders as coaches who examine tracking and analysis of student progress in their teams

Continued selection of meaningful writing contexts that reflect student identity & interest, particularly for Maori students

Exposing student writers to quality writing that supports the use & understanding of specific language features for Level 2 & above

Encouraging student ability to revisit/ recraft writing (process) to convey a clear message

Increasing student agency in writing, by providing active visual supports and a meaningful feedback system

Celebration of quality student writing

Consistent schoolwide implementation of a handwriting & spelling programmes that support student writing

Promoting greater integration of writing across the curriculum

Embedding teacher ability to use GVS Writing Progressions holistically that lead to addressing identified gaps in writing

MATHS TARGET: 85% Y2,4,6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)

62 students (Y2-6) accelerate from meeting to above

15 students (Y2-6) accelerate to move back to meeting

12 students (Y2-6) accelerate from below to meeting

Outcome: * Data reflective of three Covid Lockdowns (August/September 2020; October/November 2021; Feb/March 2022)

	Y1-6 (All)	Males	Females	NZE	Maori
2022 (Covid Year)	73%	71%	75%	81%	64%
2021 (Covid Year)	78%	80%	76%	81%	71%
2020 (Covid Year)	88%	78%	88%	88%	83%
2019	84%	84%	83%	87%	79%

77% of Year 2 students are working in 'Year 2' or 'Year 3' at or above Level 1

75% males and 79% females have achieved this target

It included 87% NZE; 69% Maori, 80% Asian, 2 of 2 Pacifica & 2 of 4 Other students

This cohort fell short of the 2022 target by 8% and dropped from their 2021 achievement (90%) as Y1's

89% of Year 4 students are working at or above Level 2 NZC

88% males and 90% females have achieved this target

It included 96% NZE; 83% Maori, 89% Asian & 1 of 1 Pacifica & 4 of 5 Other students

This cohort exceeded the 2022 target by 4% and maintained achievement from 2021 (91%) as Y3's

51% of Year 6 students are working at or above Level 3.

48% males and 55% females have achieved this target

It included 59% NZE; 46% Maori, 73% Asian, 0 of 5 Pacifica & 2 of 4 Other students

This cohort fell significantly short of the 2022 target by 34% and dropped from their 2021 achievement (67%) as Y5's

32% of students (20/62) accelerated from meeting to above in Maths

Y6: 0/13 (0%); Y5: 0/4 (0%); Y4: 9/17 (53%); Y3: 5/9 (55%); Y2: 6/19 (31%)

87% of students (13/15) accelerated back to meeting in Maths (Covid Delay)

Y6: 2/3 (67%); Y5: 0/1 (0%); Y4: 2/2 (100%); Y3: 4/4 (100%); Y2: 5/5 (100%)

25% of students (3/12) accelerated from below to meeting in Maths

Y6: 0/6; Y5: 0/3; Y4: 2/2 (100%); Y3: 1/2 (50%); Y2: nil students

Across the three movement bands 40% of the target students (36/89) were accelerated in Maths

Y6: 2/21 (10%); Y5: 0/8 (0%); Y4: 13/21 (62%); Y3: 10/15 (67%); Y2: 11/24 (46%)

Actions & Findings

Maths achievement, similarly, has been negatively affected by the influence of covid from both time at school and lengthy absenteeism for many students.

300 students (73%) are working appropriately or above expectation. This is a 5% decrease from 2021 end of year data. 53 of the 112 underachieving students (47%), across Y1-6 have attended school less than 85% (27-84% range)

Across all cohorts (Y1-6), 33% Maori and 27% students from other ethnicities are underachieving in Maths compared to 19% NZE students. Of these 19/55 underachieving Maori and 12/27 underachieving students from other ethnicities are new to GVS in 2022.

Significant drops for the Y2 (90 to 77%) and Y5 cohorts (81 to 54%) from their previous 2021 data need to be examined more closely.

This data includes 39 students with language or auditory processing disorder; 8 students with ASD, 4 ORS students; 2 with High Health Needs, 1 with hearing needs; 8 with ongoing behaviour needs and 54 ESOL students

Additional to the three targeted year groups (Y2,4,6), 2022 targeted 89 students for acceleration from Y2-6 (27% of the total Y2-6 cohort). The aim was to move some students from meeting to above, catch some back up to meeting after having regressed to below during the Covid delay period of 2021, and to move some from below to meeting.

36/89 students (40% of the target group) were accelerated into the expected bands of achievement.

The 'covid delay' group again, made the most successful acceleration (87%), particularly within Y2-4. Significantly there was no acceleration across any of the bands for the Y5 cohort. Only 8 students were targeted yet this is a cohort showing low data across the three core areas of learning. This cohort as Y6's in 2023 will need close scrutiny to unpack their lack of progress.

Actions to lift student achievement in Mathematics included the continuation of:

Identification of underperforming students throughout the close monitoring of progress during pod meetings

Identified able students in Y4 to be involved in an extension programme with the AP

Familiarity in using the revised Maths Progressions to guide planning and programmes

Movement towards a 'problem-solving' approach to engage and challenge learners

Reassessment for Y4-6 using PAT retests in November to triangulate collated data

Where to 2023:

The 2023 Mathematics targets

1. 85% achievement for Y2,4,6 student cohorts
2. Accelerate identified students across Y2-6 cohorts from meeting to above maths expectation
3. Accelerate identified students across Y2-6 cohorts from below to meeting maths expectation

'Acceleration' = progressing more than previous annual growth; more than one sublevel

Actions to support this intended outcome include:

SLT mentoring of Team Leaders as coaches who examine effective teaching practices and ongoing analysis with their team, while tracking student progress

Improved teacher agency for meeting targets, by setting short term goals against 'predictions of progress' each term

Continuation of linking the number strand to other strands to ensure all maths is taught in meaningful contexts with prerequisite number knowledge, indicated with ongoing assessment of the GVS Mathematics Progressions

Continuation of using a 'problem-solving' approach to increase student engagement and agency

Increasing the use of concrete resources to support understandings (especially in number)

Encouraging student ability to explain and show their understandings

Using ongoing tracking assessments to confirm teaching effectiveness and inform future teaching

Improved moderation (assessment and programme content between Y2 & 3 teachers and Y4 & 5 teachers) to address discrepancy in year to year data as students move from one syndicate to another.

Cumulative Data Table: 2015-2022

Covid Years

Reading: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2015	2016	2017	2018	2019	2020	2021	2022
Y1	49%	42%	60%	86%	89%	79%	70%	78%
Y2	80%	72%	70%	78%	87%	88%	67%	68%
Y3	83%	88%	86%	77%	82%	85%	88%	71%
Y4	75%	86%	73%	80%	73%	80%	74%	86%
Y5	58%	81%	79%	79%	78%	74%	56%	61%
Y6	78%	76%	80%	74%	81%	79%	61%	57%

Writing: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2015	2016	2017	2018	2019	2020	2021	2022
Y1	66%	54%	66%	72%	80%	72%	52%	63%
Y2	79%	71%	63%	76%	86%	82%	73%	58%
Y3	70%	75%	62%	54%	66%	75%	58%	58%
Y4	65%	71%	57%	64%	75%	72%	60%	69%
Y5	52%	70%	59%	66%	74%	76%	49%	41%
Y6	47%	59%	78%	57%	76%	71%	58%	46%

Maths: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2015	2016	2017	2018	2019	2020	2021	2022
Y1	76%	61%	65%	100%	80%	84%	90%	92%
Y2	83%	72%	57%	85%	89%	94%	70%	77%
Y3	72%	79%	75%	82%	79%	87%	91%	75%
Y4	72%	82%	77%	92%	86%	86%	81%	89%
Y5	65%	84%	65%	76%	85%	79%	67%	54%
Y6	74%	81%	88%	72%	86%	82%	71%	51%

Kiwi Sport Report for 2022

In 2022 we received \$6,953 as a Kiwi Sport grant. This money was used to purchase uniforms for our sports teams and the purchase of sports equipment for our sports programme. We also used it to acknowledge the work our sports coaches and managers put into developing the children. The grant was also used to help subsidise the fees for some of our teams to take part in local competitions. In some cases, it was used to fully fund some students so they could take part in local competitions. In 2022 we had children taking part in rugby, netball, hockey, basketball and touch competitions.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Glenview Primary School Board:

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Glenview School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 23 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 27, 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.



Johann van Loggerenberg
Director
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand