

HOWICK INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2021

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HOWICK INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1318
Principal: Sara Pickering
School Address: 15 Botany Road, Howick, Auckland
School Postal Address: 15 Botany Road, Howick, Auckland
School Phone: 09 534 3922
School Email: executiveofficer@howickint.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Sara Pickering	Principal	Appoint/Co Opted	
Michelle Hewlett	Staff Rep	Elected	Jun-22
David Johnson	Presiding Member	Elected	Jun-22
	Finance Sub Committe	Elected	Jun-22
Carin Newbould	Member	Elected	Jun-22
Aaron Fleming	Member	Elected	Dec-23
Marie Brooke	Member	Elected	Dec-23

Accountant / Service Provider: Ask Accounting Ltd

Howick Intermediate School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

DAVID JOHNSON

Full Name of Presiding Member



Signature of Presiding Member

24-05-2022

Date:

Sara Pickering

Full Name of Principal



Signature of Principal

24 May 2022

Date:

Howick Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	4,886,366	5,039,926	5,532,137
Locally Raised Funds	3	140,763	173,895	140,289
Interest income		4,921	4,000	15,372
International Students	4	-	-	39,271
Other Revenue		599	-	-
		<u>5,032,649</u>	<u>5,217,821</u>	<u>5,727,069</u>
Expenses				
Locally Raised Funds	3	108,163	169,145	92,414
International Students	4	511	-	10,032
Learning Resources	5	2,467,820	2,173,545	2,339,516
Administration	6	255,483	290,970	271,039
Finance		1,247	1,100	2,231
Property	7	2,080,007	2,524,797	2,661,462
Depreciation	12	131,101	83,930	94,686
Loss on Disposal of Property, Plant and Equipment		7,539	-	986
		<u>5,051,871</u>	<u>5,243,487</u>	<u>5,472,366</u>
Net Surplus / (Deficit) for the year		(19,222)	(25,666)	254,703
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(19,222)</u>	<u>(25,666)</u>	<u>254,703</u>

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

Howick Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January	<u>1,753,556</u>	<u>1,753,556</u>	<u>1,496,978</u>
Total comprehensive revenue and expense for the year	(19,222)	(25,666)	254,703
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,902	-	1,875
Equity at 31 December	<u>1,745,236</u>	<u>1,727,890</u>	<u>1,753,556</u>
Retained Earnings	1,745,236	1,727,890	1,753,556
Equity at 31 December	<u>1,745,236</u>	<u>1,727,890</u>	<u>1,753,556</u>

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.

Howick Intermediate School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	440,740	161,546	610,006
Accounts Receivable	10	209,544	212,000	222,707
GST Receivable		16,391	-	88,965
Prepayments		15,922	20,000	20,077
Investments	11	417,000	600,000	200,000
		<u>1,099,597</u>	<u>993,546</u>	<u>1,141,755</u>
Current Liabilities				
Accounts Payable	13	237,665	224,000	229,839
Revenue Received in Advance	14	20,094	(5,000)	18,592
Provision for Cyclical Maintenance	15	-	38,175	28,175
Finance Lease Liability	16	11,275	2,634	17,532
Funds held for Capital Works Projects	17	-	80,000	168,131
		<u>269,034</u>	<u>339,809</u>	<u>462,269</u>
Working Capital Surplus/(Deficit)		830,563	653,737	679,486
Non-current Assets				
Property, Plant and Equipment	12	1,097,654	1,104,542	1,104,972
		<u>1,097,654</u>	<u>1,104,542</u>	<u>1,104,972</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	162,349	29,123	29,124
Finance Lease Liability	16	20,632	1,266	1,779
		<u>182,981</u>	<u>30,389</u>	<u>30,903</u>
Net Assets		<u><u>1,745,236</u></u>	<u><u>1,727,890</u></u>	<u><u>1,753,556</u></u>
Equity		<u><u>1,745,236</u></u>	<u><u>1,727,890</u></u>	<u><u>1,753,556</u></u>

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

Howick Intermediate School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,014,424	969,151	1,076,623
Locally Raised Funds		190,260	157,699	145,244
International Students		-	-	(240)
Goods and Services Tax (net)		72,574	88,965	(135,306)
Payments to Employees		(424,335)	(418,076)	(384,448)
Payments to Suppliers		(534,878)	(654,067)	(476,789)
Cyclical Maintenance Payments in the year		-	(10,001)	(59,866)
Interest Paid		(1,247)	(1,100)	(2,231)
Interest Received		6,891	6,015	20,551
Net cash from/(to) Operating Activities		323,689	138,586	183,538
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(102,374)	(129,019)	(770,692)
Purchase of Investments		(217,000)	(400,000)	(50,000)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(319,374)	(529,019)	(820,692)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,902	-	1,875
Finance Lease Payments		(16,352)	30,104	(10,927)
Funds Held for Capital Works Projects		(168,131)	(88,131)	(243,649)
Net cash from/(to) Financing Activities		(173,581)	(58,027)	(252,701)
Net increase/(decrease) in cash and cash equivalents		(169,266)	(448,460)	(889,855)
Cash and cash equivalents at the beginning of the year	9	610,006	610,006	1,499,861
Cash and cash equivalents at the end of the year	9	440,740	161,546	610,006

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.

Howick Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Howick 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

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 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.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	15-40 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from MOE grants and student funds 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) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

o) Financial Instruments

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

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

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

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	894,065	859,389	888,058
Teachers' Salaries Grants	2,164,657	1,868,000	2,080,811
Use of Land and Buildings Grants	1,683,179	2,208,197	2,387,973
Resource Teachers Learning and Behaviour Grants	2,409	6,000	4,997
Other MoE Grants	142,056	98,340	146,930
Other Government Grants	-	-	23,368
	4,886,366	5,039,926	5,532,137

The school has opted in to the donations scheme for this year. Total amount received was \$72,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$6,239 for the year ended 31 December 2021.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	1,046	-	2,422
Fees for Extra Curricular Activities	133,891	165,895	114,347
Trading	2,229	3,000	15,834
Fundraising & Community Grants	3,597	5,000	7,686
	140,763	173,895	140,289
Expenses			
Extra Curricular Activities Costs	107,247	166,365	75,335
Trading	137	2,280	12,689
Fundraising and Community Grant Costs	779	500	4,390
	108,163	169,145	92,414
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	32,600	4,750	47,875

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	0
Revenue			
International Student Fees	\$ -	\$ -	\$ 39,271
Expenses			
Student Recruitment	511	-	219
Other Expenses	-	-	9,813
	<u>511</u>	<u>-</u>	<u>10,032</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>(511)</u>	<u>-</u>	<u>29,239</u>

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	63,164	80,340	61,875
Equipment Repairs	175	2,000	473
Information and Communication Technology	18,337	19,950	15,039
Library Resources	2,620	3,000	2,268
Employee Benefits - Salaries	2,356,505	2,038,255	2,234,300
Staff Development	27,019	30,000	25,561
	<u>2,467,820</u>	<u>2,173,545</u>	<u>2,339,516</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,158	8,550	8,550
Board of Trustees Fees	5,130	5,500	5,120
Board of Trustees Expenses	8,434	9,500	9,405
Communication	3,750	4,560	8,576
Consumables	15,395	17,000	16,216
Other	37,963	52,960	34,951
Employee Benefits - Salaries	156,034	166,700	165,664
Insurance	8,433	14,000	10,218
Service Providers, Contractors and Consultancy	12,186	12,200	12,339
	<u>255,483</u>	<u>290,970</u>	<u>271,039</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,780	16,000	14,888
Consultancy and Contract Services	69,974	74,200	65,720
Cyclical Maintenance Provision	105,050	20,000	23,353
Grounds	18,650	24,100	19,508
Heat, Light and Water	31,212	47,500	40,895
Repairs and Maintenance	87,534	52,800	30,120
Use of Land and Buildings	1,683,179	2,208,197	2,387,973
Security	2,701	7,000	4,630
Employee Benefits - Salaries	68,927	75,000	74,375
	<u>2,080,007</u>	<u>2,524,797</u>	<u>2,661,462</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.

8. Depreciation

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	45,983	9,925	8,127
Furniture and Equipment	43,941	40,665	42,295
Information and Communication Technology	23,472	18,155	26,651
Leased Assets	15,149	13,185	15,454
Library Resources	2,556	2,000	2,159
	<u>131,101</u>	<u>83,930</u>	<u>94,686</u>

9. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	440,740	161,546	(1,717)
Short-term Bank Deposits	-	-	611,723
Cash and cash equivalents for Statement of Cash Flows	<u>440,740</u>	<u>161,546</u>	<u>610,006</u>

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

Of the \$440,740 Cash and Cash Equivalents, \$10,648 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	40,000	34,126
Receivables from the Ministry of Education	29,528	-	18,692
Interest Receivable	2,045	2,000	4,015
Teacher Salaries Grant Receivable	177,971	170,000	165,874
	<u>209,544</u>	<u>212,000</u>	<u>222,707</u>
Receivables from Exchange Transactions	2,045	42,000	38,141
Receivables from Non-Exchange Transactions	207,499	170,000	184,566
	<u>209,544</u>	<u>212,000</u>	<u>222,707</u>

11. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	417,000	600,000	200,000
	<u>417,000</u>	<u>600,000</u>	<u>200,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	716,843	22,325	(381)	-	(45,983)	692,804
Furniture and Equipment	299,198	47,420	(1,181)	-	(43,941)	301,496
Information and Communication Technology	56,697	26,558	(5,236)	-	(23,472)	54,547
Leased Assets	17,120	28,948	(4)	-	(15,149)	30,915
Library Resources	15,114	6,072	(737)	-	(2,556)	17,893
Balance at 31 December 2021	1,104,972	131,323	(7,539)	-	(131,101)	1,097,655

The net carrying value of equipment held under a finance lease is \$30,915 (2020: \$17,120)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2021	\$	\$	\$
Buildings	775,160	(82,356)	692,804
Furniture and Equipment	660,342	(358,847)	301,495
Information and Communication Technology	236,951	(182,404)	54,547
Leased Assets	37,086	(6,171)	30,915
Library Resources	42,187	(24,294)	17,893
Balance at 31 December 2021	1,751,726	(654,072)	1,097,654

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	31,596	693,374	-	-	(8,127)	716,843
Furniture and Equipment	297,734	43,759	-	-	(42,295)	299,198
Information and Communication Technology	60,869	22,479	-	-	(26,651)	56,697
Leased Assets	30,608	2,759	(793)	-	(15,454)	17,120
Library Resources	11,447	6,019	(193)	-	(2,159)	15,114
Balance at 31 December 2020	432,254	768,390	(986)	-	(94,686)	1,104,972

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	754,626	(37,783)	716,843
Furniture and Equipment	704,462	(405,264)	299,198
Information and Communication Technology	247,886	(191,189)	56,697
Leased Assets	45,516	(28,396)	17,120
Library Resources	37,966	(22,852)	15,114
Balance at 31 December 2020	1,790,456	(685,484)	1,104,972

13. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	43,405	35,000	39,294
Accruals	7,694	9,000	8,550
Employee Entitlements - Salaries	179,363	175,000	176,912
Employee Entitlements - Leave Accrual	7,203	5,000	5,083
	<u>237,665</u>	<u>224,000</u>	<u>229,839</u>
Payables for Exchange Transactions	237,665	224,000	229,839
	<u>237,665</u>	<u>224,000</u>	<u>229,839</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	13,270
Other revenue in Advance	20,094	(5,000)	5,322
	<u>20,094</u>	<u>(5,000)</u>	<u>18,592</u>

15. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	57,299	57,299	93,812
Increase/ (decrease) to the Provision During the Year	105,050	9,999	23,353
Use of the Provision During the Year	-	-	(59,866)
Provision at the End of the Year	<u>162,349</u>	<u>67,298</u>	<u>57,299</u>
Cyclical Maintenance - Current	-	38,175	28,175
Cyclical Maintenance - Term	162,349	29,123	29,124
	<u>162,349</u>	<u>67,298</u>	<u>57,299</u>

16. Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	13,621	2,634	18,725
Later than One Year and no Later than Five Years	22,581	1,266	2,083
Future Finance Charges	(4,295)	-	(1,497)
	<u>31,907</u>	<u>3,900</u>	<u>19,311</u>
Represented by			
Finance lease liability - Current	11,275	2,634	17,532
Finance lease liability - Term	20,632	1,266	1,779
	<u>31,907</u>	<u>3,900</u>	<u>19,311</u>

17. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Rework of Hall, Canteen, Library and Pool	<i>completed</i>	(16,323)	40,495	(24,172)	-	-
MOE - Satellite Class Remediation	<i>completed</i>	(2,369)	-	-	2,369	-
MOE - SIP Upgrade Rooms	<i>in progress</i>	63,083	-	(67,435)	-	(4,352)
MOE SIP - Carpark and Walkway	<i>in progress</i>	105,048	-	(130,224)	-	(25,176)
Totals		149,439	40,495	(221,831)	2,369	(29,528)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

29,528

(29,528)

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Rework of Hall, Canteen, Library and Pool	<i>completed</i>	391,111	-	(407,434)	-	(16,323)
MOE Block 15 & Lighting Project	<i>completed</i>	11,113	-	(11,113)	-	-
MOE - Satellite Class Remediation	<i>completed</i>	-	24,615	(26,984)	-	(2,369)
MOE Re-Keying School	<i>completed</i>	(9,136)	-	-	9,136	-
MOE - SIP Upgrade Rooms	<i>in progress</i>	-	184,161	(121,078)	-	63,083
MOE SIP - Carpark and Walkway	<i>completed</i>	-	109,600	(4,552)	-	105,048
Totals		393,088	318,376	(571,161)	9,136	149,439

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 Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,130	5,120
Full-time equivalent members	0.08	0.06
<i>Leadership Team</i>		
Remuneration	360,194	359,238
Full-time equivalent members	3	3
Total key management personnel remuneration	365,324	364,358
Total full-time equivalent personnel	3.08	3.06

There are 5 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 member) that meet monthly or as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider HR matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2	2
110-120	1	0
	3	2

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) A \$190,425 contract for the SIP upgrade of classrooms to be completed in 2022, which will be fully funded by the Ministry of Education. \$184,161 has been received of which \$188,513 has been spent on the project to date; and

(b) A \$135,976 contract for the SIP upgrade of the carpark and walkway to be completed in 2022, which will be fully funded by the Ministry of Education. \$109,600 has been received, with \$134,776 spent on the project to date.

(Capital commitments at 31 December 2020:

(a) A contract for satellite classroom upgrades to be completed in 2021 which will be fully funded by the Ministry of Education. \$26,295 has been received with \$28,664 spent on the project.

(b) A contract for the SIP upgrade of classrooms to be completed in 2021 and fully funded by the Ministry of Education. \$184,161 has been received of which \$121,078 has been spent.

(c) A contract for the rework of the Hall, Canteen, Library and Pool was completed in 2020. \$420,926 has been received with \$437,589 spent to date on the project. The final claim for Ministry of Education funds is pending.

(d) A contract for the SIP upgrade of the carpark and walkway to be completed in 2021 and fully funded by the Ministry of Education. \$109,600 has been received of which \$4,553 has been spent.)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	440,740	161,546	610,006
Receivables	209,544	212,000	222,707
Investments - Term Deposits	417,000	600,000	200,000
Total Financial assets measured at amortised cost	<u>1,067,284</u>	<u>973,546</u>	<u>1,032,713</u>

Financial liabilities measured at amortised cost

Payables	237,665	224,000	229,839
Finance Leases	31,907	3,900	19,311
Total Financial Liabilities Measured at Amortised Cost	<u>269,572</u>	<u>227,900</u>	<u>249,150</u>

23. Events After Balance Date

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

Damage of Equipment

There was damage of loaned chromebooks and laptops, with some needing to be replaced, once the equipment was returned to the school. An insurance claim has been lodged, but has not yet been accepted.

Analysis of Variance Reporting



School Name:	Howick Intermediate School	School Number:	1318
Strategic Aim:	All students at Howick Intermediate School are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum		
Annual Aim:	To increase the number of students at or above the expected levels of the New Zealand Curriculum		
Target:	To accelerate the learning and achievement of 61 (50%)* Year 8 males who were nearly meeting and working towards expectation in Reading (of which 6 students are Pasifika and 3 students are NZ Maori) at the end of Year 7 2020 (122 males), so that 80% of Year 8 males are meeting and/or exceeding expectations at the end of 2021		
Baseline Data:	<p>Analysis of the 2020 data showed that 50% (61) of the Year 7 males (2021 Year 8 cohort) were nearly meeting and working towards expectations in Reading. This group includes 5% (3) of the 9 Year 8 NZ Maori male students and 4 % (6) of the 13 Year 8 Pasifika male students.</p> <p>*This appears to be a large percentage of students. As of 2021 we have changed the levels of achievement for meeting expectations at the end of the Year 7 from working at level 3 to working at early level 4. Hence, of these 52 males 27 (22%) were moderated as working at level 3 and hence were meeting expectations in the 2020 moderation process. We expect this number to be smaller in the 2022 data.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Used end of 2020 data to identify the students sitting just below where we would expect them to be and put them into a priority target group.</p> <p>These students were placed on a register at the beginning of the year after staff looked through data to identify students.</p> <p>Students were closely monitored throughout the year and the teachers regularly analysed the data to ensure progress and achievement and that adaptation to programmes was being made.</p> <p>Barriers were identified and addressed with discussions happening at leadership meetings and at team level.</p> <p>Teachers identify reasons why students are not making progress/barriers and identify strategies that will accelerate progress or what other teachers were having success with. What strategies were being used to accelerate these students?</p>	<p>A reminder that as of 2021 we have altered the Expected levels at Howick Intermediate School. Progress is no longer analysed by three sub- levels (B,P,A) but rather by two sub- levels - early and at. Due to this change we had a large number of students that we were tracking as many students did not make the expected level of learning under the new levels.</p> <p>We have therefore been tracking (61) Year 8 male students of 3 are NZ Maori (1 of which has left HIS) and 6 are Pasifika- It is important to note that 5 of our target students have left HIS so at the EOY 2021 we are tracking 56 target students</p> <p>Maori: 2 NZ Maori students as 1 has left Howick Intermediate.</p> <ul style="list-style-type: none"> ● 1 x (50%) Maori male students has made the shift from BOY 2021 to 	<p>5 of our target students have left the school.</p> <p>1 of the 56 (1.8%) target students is working at early Level 3 and below</p> <p>5 of the 56 (8.9%) target students are working at Level 3</p> <p>22 of the 56 (39.2%) target students are working at early Level 4</p> <p>22 of the 56 (39.2%) target students are working at Level 4</p> <p>27 of the 56 (48.2%) are now meeting or exceeding expectations as they are working at level 4 or early level 5 of the curriculum.</p> <p>4 (7.1%) of the 56 target students have made no shift. These 4 target students have all stayed within the same level of learning</p>	<p>Continue to have more focused integration between reading, writing and inquiry so students more engaged in their learning and more authentic programmes being delivered - will need PD for some teachers in planning for this</p> <p>Building observations of quality reading programmes need to be built into appraisal systems - literacy leaders need to make the connections to support teachers observing best practice</p> <p>Continue developing teacher practice to use all the reading assessment tools such as PROBE, ARB's etc. as a formative assessment tool to plan for student's next learning steps.</p> <p>Ongoing and continued development for teachers in forming evidence based OTJ's and having greater moderation across the school</p> <p>Continue to purchase quality, engaging and appropriate leveled resources to support reading at all levels and for teachers to be</p>

Tātaritanga raraunga

During the middle of the year, data was analysed again and strategies implemented to accelerate progress. SLT worked with lead teachers about having inquiry conversations about these students, with their teams, and analysing and responding to the data.

Literacy curriculum leaders and whanau representatives led PLD to showcase the large number of reading resources, which are high interest and engaging. Many of these resources support specific reading skills that need to be taught across the curriculum.

Teachers have tracked the achievement of Maori and Pasifika students as a subset of the target group

Links to Reading and Writing PLD writing from Murray Gadd around 'what level 4 looks like?' evidence to form OTJs and moderation

EOY 2021. It is pleasing to note that this male has made a shift from BOY Level 3 to EOY 2021 at Early Level 4.

- 1 x (50%) Maori Male student is now working at Level 4 of the curriculum. He has shifted from 3B EOY 2020 At level 4 at EOY 2021.

Pasifika: 6 Pasifika students-

- 5 (83.3%) have made a shift from BOY 2021 to EOY 2021. Of these 5, 2 have made an accelerated shift from At level 3 to At level 4 to meet the expected level. 3 of these students have moved from level 3 to early level 4, which means they are nearly meeting expectations.
- 1 (33.3%) has made no shift from BOY 2021 to EOY 2021. Despite the

that they were assessed at the BOY of 2021.

Despite the school's best efforts, these 4 students did not engage fully with the online learning process.

These students were showing progress, however lockdown impeded these gains as they require more one to one support to show progress. Therefore teachers did not receive enough evidence to formulate an OTJ that showed progress.

52 (92.8%) of the 56 target students have made a shift from BOY 2021 to EOY 2021.

Barriers to learning that have been identified as limiting progress:

COVID - 19 and an extended lockdown affected the progress for some of these students who benefit from direct instruction and collaborative teaching.

aware of what resources are available

Support lead teachers in working with their teams to plan for a deliver a balanced and varied reading programme

Classroom teachers continue to have ownership of the target students and be able to talk to their progress and needs through robust regular moderation sessions.

Tātaritanga raraunga

discussions have been carried out during lockdown.

Ongoing focus on using evidence to form OTJs and the moderation process, both as a whole school and in whanau.

During the lockdown, all students were communicated with on a daily basis, differentiated reading tasks were set for all students and particularly our target students.

best efforts, this student did not engage fully in the online learning programme and progress was not shown. This students requires daily one on one support.

There are students in this group who have learning differences such as ADHD and dyscalculia.

Some of the students are ESOL or past ESOL students and struggle with English as their second language.

Strategies being used to accelerate learning:

Regular and ongoing analysis of data is a focus for all staff and is a senior leadership goal - assessment and moderation alongside curriculum planning has been a focus.

There is more use of engaging reading material and new resources that help with student focus and engagement. Literacy boxes are updated and available with up to date Literacy materials in each classroom.

Literacy leaders have spent time and money updating new and exciting resources to support balanced reading programs.

Tātaritanga raraunga

Planning for next year:

All data from EOY 2021 will be analysed and reported on to form a school wide picture of achievement, it will be used to identify the 2022 target group.

Moderation will be an ongoing focus for teachers and the SLT so that students will know what success looks like at level 4 and will know how to cater and extend students already working at level 5.

Classroom teachers need to be able to identify their target student, including Maori and Pasifika students and discuss their learning and progress

Continue developing teacher practice to use all the reading assessment tools such as PROBE, ARB's etc. as a formative assessment tools to plan for student's next learning steps.

Continue to encourage and facilitate teacher's observations of good practice within the school in order to lift all teachers practice and pedagogy in the delivery of balanced reading lessons and programmes.

Continue to purchase quality, engaging and appropriate leveled resources to support reading at all levels and for teachers to be aware of what resources are available and how to use them

Support lead teachers in working with their teams to plan for a deliver a balanced and varied reading programme, including specific teaching of strategies and critical thinking

Classroom teachers need continued ownership of the target students and be able to talk to their progress and needs

Support Lead Teachers in their ability to lead discussions around data and what it means for teaching and students learning

Ensure that we have quality reading programmes, that are differentiated and develop critical literacy skills across the curriculum

To continue to embed formative assessment, so that students are aware of what they are learning, why they are learning it, how will they know if they have been successful and what their next steps will be

Continued PLD with Murray Gadd to help teachers make clear links between Reading and Writing.

Analysis of Variance Reporting



School Name:	Howick Intermediate School	School Number:	1318
Strategic Aim:	All students at Howick Intermediate School are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum		
Annual Aim:	To increase the number of students at or above the expected levels of the New Zealand Curriculum		
Target:	To accelerate the learning and achievement of 70 (57.3%)* Year 8 males who were nearly meeting and working towards expectation in Writing (of which 4 students are Pasifika and 4 students are NZ Maori) at the end of Year 7 2020 (122 males), so that 80% of Year 8 males are meeting and/or exceeding expectations at the end of 2021.		
Baseline Data:	<p>Analysis of the 2020 data showed that 57.3% (70) of the Year 7 males (2021 Year 8 cohort) were nearly meeting and working towards expectations in Writing. This group includes 4% (4) of the 9 Year 8 NZ Maori male students and 3 % (4) of the 13 Year 8 Pasifika male students.</p> <p>*This appears to be a large percentage of students. As of 2021 we have changed the levels of achievement for meeting expectations at the end of the Year 7 from working at level 3 to working at early level 4. Hence, of these 52 males 27 (22%) were moderated as working at level 3 and hence were meeting expectations in the 2020 moderation process. We expect this number to be smaller in the 2022 data.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Target Students: Making expected progress (EP) means advancing by 1 curriculum level during the year.</p> <p>Making accelerated progress (AP) means advancing 2+ curriculum levels during the year.</p> <p>It is desirable for target students to accelerate their progress if they are to 'catch up' with other students.</p> <p>Teachers identify target students for writing, those students who are working just below the expected level 4 of the NZ curriculum for Year 8.</p> <p>Throughout the year teachers identify reasons why students are not making progress/barriers and identify strategies that will accelerate progress or what other teachers were having success with</p> <p>The staff use the Student learning</p>	<p>School Target Goal To accelerate the learning and achievement of 70 (57.3%)* Year 8 males who were nearly meeting and working towards expectation in Writing (of which 4 students are Pasifika and 4 students are NZ Maori) at the end of Year 7 2020 (122 males), so that 80% of Year 8 males are meeting and/or exceeding expectations at the end of 2021.</p> <p>By the End of Year 8 (n=64)</p> <p>Did not make EP - 7.8% (n=5/64)</p> <p>Made expected progress - 34.3% (n=22/64)</p> <p>Made accelerated progress - 57.8% (n=37/64)</p> <p>Furthermore, of the 37 target students who made accelerated progress, 32 (86.5%) are now achieving 'at' or 'above' national expectations for Year 8 writing.</p>	<p>This target goal was not met, but significant progress was noted by these students.</p> <p>6 of our target students have left HIS and now we are tracking 64 target students.</p> <ul style="list-style-type: none"> • 1 of the 64 (1.5%) target students are working at early Level 3 and below • 12 of the 64 (18.8%) target students are working at Level 3 • 19 of the 64 (29.6%) target students are working at early Level 4 • 31 of the 64 (48.5%) target students are working at Level 4 • 1 of the 64 (1.5%) target students is working at Level 5 • 32 of the 64 (50%) are now meeting or exceeding expectations as they are working at early or at level 4 of the curriculum. <p>The proportion of target students (Year 8 boys who were under-achieving in 2020) who have</p>	<p>Using the Learning Progressions Framework alongside our moderation process</p> <p>Running workshops to address diverse needs</p> <p>Organising a programme to account for different needs</p> <p>Ensuring teachers are aware of where students have come from in terms of writing and how to address basic needs in writing</p> <p>Encourage students to share and celebrate more widely</p> <p>Modelling in a more targeted way</p> <p>Using more diverse approaches to motivation eg picture books</p> <p>Providing greater topic choice to enhance engagement</p> <p>Co constructing success criteria with students</p> <p>Being a writer in the classroom</p>

Tātaritanga raraunga

progressions tool and Effective Literacy Practice to implement effect programmes and identify and provide targeted PD that upskills teachers' practice to close the learning gap/accelerate learning.

Teachers work alongside Murray Gadd for PD in an effective and engaging writing programme.

Target students to be included as a standing item on agendas for whanau meetings. Professional learning discussions centered around what is making a difference to students' progress. LTs to feedback to Literacy leader/AP/DP

Literacy curriculum leader and within school literacy leaders monitored planning to identify links between planning for target students, progress and next steps for these students. Also provides

This means that **7.8% (n=5/64) of our Year 8 target students did not make expected progress during the year.**

This means that **34.3% (n=22/64) of our Year 8 target students made expected progress during the year.**

This means that **57.8% (n=37/64) of our Year 8 target students made accelerated progress during the year.**

made accelerated progress is very good. Not only have 57.8% (n=37) of these boys made accelerated progress but a high majority of them (n=32) are now achieving 'at' or 'above' national achievement expectations for Year 8 writing).

Despite the school's best efforts, 4 of these target students did not engage fully with the online learning process. These students were showing progress, however lockdown impeded these gains as they require more one to one support to show progress. Therefore teachers did not receive enough evidence to formulate an OTJ that showed progress.

Barriers to learning that have been identified as limiting progress:

COVID - 19 and an extended lockdown affected the progress for some of these students who benefit from direct instruction and collaborative teaching.

Questioning in a way that leads to deeper thinking about writing

Ensuring that the student voice is to the fore.

Use of " student learning progressions to inform students of their goals and next steps in writing

Tātaritanga raraunga

feedback on observations alongside Murray Gadd.

Teachers have tracked the achievement of Maori and Pasifika students as a subset of the target group.

Links to Reading and Writing PLD writing from Murray Gadd around 'what level 4 looks like?' evidence to form OTJs and moderation discussions have been carried out during lockdown.

Ongoing focus on using evidence to form OTJs and the moderation process, both as a whole school and in whanau.

During the lockdown, all students were communicated with on a daily basis, differentiated reading tasks were set for all students and particularly our target students.

COVID - Due to the interruptions and lack of engagement in some of these students, teachers struggled to have enough evidence to make an end of year OTJ for these students.

There are students in this group who have learning differences such as ADHD and dyscalculia.

Some of the students are ESOL or past ESOL students and struggle with English as their second language.

Strategies being used to accelerate learning:

Students are being given more opportunities to write through teachers planning for 'quick writes'

Students are being given more opportunity to select their writing purpose, and thus are more engaged with the topic

Regular and ongoing analysis of data is a focus for all staff and is a senior

Tātaritanga raraunga

		<p>leadership goal - assessment and moderation alongside curriculum planning has been a focus.</p> <p>Teachers are more aware of level 4 expectations and are planning to meet these and assessing according to these</p> <p>Writing indicators are being used more consistently for assessment</p> <p>Continued support by Murray Gadd and resources to build teacher and student capability in Writing</p>	
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Planning for next year:

Continuing writing PLD with Murray Gadd will help teachers understand what effective writers do and how to motivate and engage students.

To be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate, maybe as annotated examples of expected outputs and/or as lists of writing skills and strategies required.

Ensuring teachers continue to implement workshops within their Writing programme focusing on the needs of their learners. Teachers need to recognise that merely 'doing more of the same' will not accelerate under-achieving students, especially students who have a history of under-achievement.

Decreasing the proportion of all students in the 'well below' achievement band to at least the 2020 proportion of 5%. This would mean a decrease of 5.2% from the 2021 proportion of 10.2%.

Tātaritanga raraunga

Increasing the overall achievement of both Year 7 and 8 students by at least 5%, hence returning to the 2020 target of 80% of all students achieving 'at' or 'above' national achievement expectations.

Decreasing the proportion of all students in the 'well below' achievement band to at least the 2020 proportion of 5%. This would mean a decrease of 5.2% from the 2021 proportion of 10.2%.

Increasing the proportion of target students who make accelerated progress between the beginning and end of 2022. Target students will probably be Year 8s who achieved 'below' national expectations in 2021 as Year 7s. In 2021, 57.8% of target students commendably made accelerated progress; the school should aim to lift this proportion to at least 70% by the end of 2022.

Ongoing and continued development for teachers in forming evidence based OTJ's and having greater moderation discussions, including challenging conversations across the school

Support lead teachers in working with their teams to plan for a deliver a balanced and varied Writing programme

Support Lead Teachers in their ability to lead discussions around data and what it means for teaching and students learning

To continue to embed formative assessment, so that students are aware of what they are learning, why they are learning it, how will they know if they have been successful and what their next steps will be

Students are being given more opportunity to write every day across the curriculum, to select their writing purpose, and thus are more engaged with the topic

Analysis of Variance Reporting



School Name:	Howick Intermediate School	School Number:	1318
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Strategic Aim:	All students at Howick Intermediate School are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the National Standards.
Annual Aim:	To increase the number of students working at or above the expected levels of the New Zealand Curriculum in mathematics
Target:	To accelerate the learning and achievement of 54 (44%)* Year 8 males who were nearly meeting and working towards expectation in Mathematics (of which 7 students are Pasifika and 3 students are NZ Maori) at the end of Year 7 2020 (122 males), so that 80% of Year 8 males are meeting and/or exceeding expectations at the end of 2021.
Baseline Data:	<p>Analysis of the 2020 data showed that 44% (54) of the Year 7 males (2021 Year 8 cohort) were nearly meeting and working towards expectations in Mathematics. This group includes 5% (3) of the 9 Year 8 NZ Maori male students and 13 % (7) of the 13 Year 8 Pasifika male students.</p> <p>*This appears to be a large percentage of students. As of 2021 we have changed the levels of achievement for meeting expectations at the end of the Year 7 from working at level 3 to working at early level 4. Hence, of these 52 males 27 (22%) were moderated as working at level 3 and hence were meeting expectations in the 2020 moderation process. We expect this number to be smaller in the 2022 data.</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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Tātaritanga raraunga

Used end of 2020 data to identify the students sitting just below where we would expect them to be and put them into a priority target group.

These students were placed on a register at the beginning of the year after staff looked through data to identify students.

Students were closely monitored throughout the year and the teachers regularly analysed the data to ensure progress and achievement and that adaptation to programmes was being made.

Barriers were identified and addressed with discussions happening at leadership meetings and at team level. Student needs, were responded to, using a variety of strategies. During the middle of the year, data was analysed again and strategies implemented to accelerate progress.

Within the classroom, 2021 was a year where the PLD from the past three years was embedded into the programme. Teachers implemented a questioning culture in maths programmes which encouraged and addressed identified barriers of students not being able to

End of Year summary:

A reminder that as of 2021 we have altered the Expected levels at Howick Intermediate School. Progress is no longer analysed by three sub- levels (B,P,A) but rather by two sub- levels - early and at. Due to this change we had a large number of students that we were tracking as many students did not make the expected level of learning under the new levels. We have therefore been tracking 54 (50 EOY) Year 8 male students.

Progress:

Analysis:

- 4 of our target students have left the school
- 25 of the 50 (50%) students are now meeting and / or exceeding expectations
- 48 (96%) of the students have made progress since EOY 2020
- 1 of the 50 (2%) are exceeding expectations.
- 24 of the 50 (48%) are now meeting expectations as they are working at level 4 of the curriculum.

Any analysis must happen in the context of COVID - 19. This cohort of students spent at least 3 terms, if you include 2020 in lockdown. This would have affected the progress of some students, especially those who found it difficult to engage in the distance learning process.

This cohort of students included all males working at level 3 and below at the end of year 2020, some of these students would have been at level 2 of the curriculum. It would be expected that they would only make a one level gain so would still be working towards expectation at the end of the 2021 year.

This was a large target group with a vast range of diverse needs. While not all students made the desired accelerated gains, all but 2 made some improvement since the beginning of the year.

2 of the 50 (4%) have not shifted a level since EOY 2020. However, they have all stayed within the same level of learning that they were assessed at the end of 2020.

1 of these 2 students has had a high level of absenteeism due to COVID and there has been ongoing discussion around target students. As part of the school's strategic planning process, our mathematics support programme will be modified in 2022.

Additional support will be provided in the whanau using additional resourcing. Target students will be closely monitored through rigorous data analysis.

Year 8 target students will be identified through end of year data and attempts will be made to give target students a 20 minute additional boost in small group teaching within the whanau.

The learning support co-ordinator and the mathematics curriculum lead teacher will be involved in developing this programme.

The 2022 mathematics support programme will be closely monitored over the year using data, student and teacher voice. The success of this programme should be reflected in the data.

Continue to use effective formative assessment and assessment tools, eg. Gloss.

Planning for next year:

Consistency across classrooms is to be a focus and accessibility to evidence.

School staff who release homeroom teachers should be well informed and trusted to deliver quality lessons from robust planning. The weekly planning needs to be transferable. Clear communication and alignment needs to happen.

Learner Agency will continue to be a focus next year. Students need to understand and use the learning progressions and their next steps. Staff and students will be actively identifying what progress looks like at Howick Intermediate School. This will be a focus for our Within School leader leading Learner Agency across the school.

Continue to focus on Teacher Practice and how this is changing. This should be measurable through observations and learning conversations.

Active reflection.

Further support could be provided to the teachers by engaging in collaborative planning - whilst teachers share their planning, it is difficult for a teacher to pick up a task and know exactly what the thinking is behind the task. By collaboratively engaging and solving tasks together the teachers gain a deeper understanding of how to use the task and to consider questions they may while students are working on the tasks. Teachers need to continue to develop their questioning skills, so that the students are doing thinking and to further support students in productive struggle. Revisit the use of Talk Moves also to avoid IRE type questioning.

When planning lessons using the "Curriculum Elaborations" on NZMaths is a good resource to use to ensure units of work are planned at Level 4 with extension tasks at Level 5.

Select tasks which support a conceptual understanding. Resources to do this include Mindset Mathematics as on NZMaths, under "Units of Work" as these provide lesson sequences which include investigations and exploration.

Howick Intermediate Financial Statement 2021

Principal's Comments

Kiwisport Funding

The total funding received was \$6512.14. This was used to provide increased opportunities for students to participate in South Eastern Zone tournaments and other local sporting competitions and purchase needed sports equipment. The funding was also used to supplement costs associated with participation at the AIMS Games tournament and to provide students with a range of coaching opportunities. Although eventually the AIMS Games were cancelled just before they were due to start, the costs were still incurred.

Sara Pickering
PRINCIPAL

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HOWICK INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Howick Intermediate School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO Auckland, 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 21, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

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

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

Basis 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwisport Report but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Blair Stanley
BDO Auckland
Auckland, New Zealand
On behalf of the Auditor-General