

# GLENFIELD COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 30

**Principal:** Paul McKinley

**School Address:** PO Box 40176, Glenfield, Auckland. 0747

**School Postal Address:** 60 Kaipatiki Road, Glenfield, Auckland. 0629.

**School Phone:** (09) 441 9776

**School Email:** [admin@gc.ac.nz](mailto:admin@gc.ac.nz)

#### Members of the Board

| Name                   | Position    | How Position Gained         | Occupation               | Term Expired/ Expires   |
|------------------------|-------------|-----------------------------|--------------------------|-------------------------|
| Paul Kenneth McKinley  | Principal   | Appointed 29 September 2017 | Principal                | -                       |
| Nicola Maree Primrose  | Board Chair | Re-elected June 2019        | Office Manager           | Resigned September 2021 |
| Donna Kahaki           | Board Chair | Elected June 2019           | IT Manager               | 2022                    |
| Neil Graham Crooks     | Vice-Chair  | Re-elected June 2019        | Self-Employed Builder    | 2022                    |
| Nicole Maree McNab     | Parent      | Re-elected June 2019        | Client Business Manager  | 2022                    |
| Millie Richardson      | Parent      | Re-elected June 2019        | Homemaker                | Resigned December 2021  |
| Mark Anthony Vince     | Parent      | Re-elected June 2019        | NGA Provisioning Manager | Resigned April 2021     |
| Michelle Webb-Atkinson | Parent      | Elected April 2020          | Programme Manager        | 2022                    |
| Sarah Elizabeth Gray   | Staff       | Re-elected June 2019        | Teacher                  | Resigned March 2021     |
| Kristina Smith         | Staff       | Elected April 2021          | Teacher                  | Resigned December 2021  |
| Karen Kingon           | Staff       | Elected February 2022       | Teacher                  | 2025                    |
| Lex Lawler             | Student     | Elected September 2020      | Student                  | 2021                    |

# GLENFIELD COLLEGE

Annual Report - For the year ended 31 December 2021

## Index

| Page | Statement |
|------|-----------|
|------|-----------|

|  |                             |
|--|-----------------------------|
|  | <b>Financial Statements</b> |
|--|-----------------------------|

|               |  |
|---------------|--|
| <u>1</u>      | Statement of Responsibility                    |
| <u>2</u>      | Statement of Comprehensive Revenue and Expense |
| <u>3</u>      | Statement of Changes in Net Assets/Equity      |
| <u>4</u>      | Statement of Financial Position                |
| <u>5</u>      | Statement of Cash Flows                        |
| <u>6 - 21</u> | Notes to the Financial Statements              |

|  |                          |
|--|--------------------------|
|  | <b>Other Information</b> |
|--|--------------------------|

|  |                      |
|--|----------------------|
|  | Analysis of Variance |
|--|----------------------|

|  |           |
|--|-----------|
|  | Kiwisport |
|--|-----------|

# Glenfield College

## Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

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

DONNA KAHAKI

Full Name of Presiding Member




Signature of Presiding Member

24-5-22

Date:

Paul Kenneth McKinley

Full Name of Principal



Signature of Principal

24.5.22

Date:

# Glenfield College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

|   | Notes | 2021<br>Actual<br>\$   | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$    |
|---|-------|------------------------|-------------------------------------|-------------------------|
| <b>Revenue</b>  |       |                        |                                     |                         |
| Government Grants   | 2     | 6,695,882              | 6,816,039                           | 7,032,082               |
| Locally Raised Funds  | 3     | 286,612                | 380,884                             | 271,629                 |
| Interest Income   |       | 11,832                 | 30,000                              | 37,461                  |
| Gain on Sale of Property, Plant and Equipment               |       | 78                     | -                                   | 383                     |
| International Students                                      | 4     | 83,429                 | 105,500                             | 331,529                 |
|   |       | <u>7,077,833</u>       | <u>7,332,423</u>                    | <u>7,673,084</u>        |
| <b>Expenses</b>   |       |                        |                                     |                         |
| Locally Raised Funds  | 3     | 188,692                | 281,618                             | 194,454                 |
| International Students                                      | 4     | 81,282                 | 183,500                             | 291,104                 |
| Learning Resources  | 5     | 3,850,303              | 3,654,936                           | 3,701,870               |
| Administration  | 6     | 758,278                | 666,200                             | 706,514                 |
| Property  | 7     | 1,989,212              | 2,685,380                           | 2,671,998               |
| Depreciation  | 12    | 200,201                | 200,000                             | 228,440                 |
| Loss on Disposal of Property, Plant and Equipment           |       | 30,797                 | -                                   | 8,481                   |
|   |       | <u>7,098,765</u>       | <u>7,671,634</u>                    | <u>7,802,861</u>        |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>(20,932)</b>        | <b>(339,211)</b>                    | <b>(129,777)</b>        |
| Other Comprehensive Revenue and Expense                     |       | -                      | -                                   | -                       |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b><u>(20,932)</u></b> | <b><u>(339,211)</u></b>             | <b><u>(129,777)</u></b> |

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

**Glenfield College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

|  | Notes | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January                                  |       | 2,781,251            | 3,040,849                           | 2,911,028            |
| Total comprehensive revenue and expense for the year |       | (20,932)             | (339,211)                           | (129,777)            |
| Capital Contributions from the Ministry of Education |       |                      |                                     |                      |
| Contribution - Furniture and Equipment Grant         |       | 26,188               | -                                   | -                    |
| Equity at 31 December                                |       | 2,786,507            | 2,701,638                           | 2,781,251            |
| Retained Earnings                                    |       | 2,786,507            | 2,701,638                           | 2,781,251            |
| Equity at 31 December                                |       | 2,786,507            | 2,701,638                           | 2,781,251            |

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Glenfield College

## Statement of Financial Position

As at 31 December 2021

|  | Notes | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                    |       |                      |                                     |                      |
| Cash and Cash Equivalents                | 8     | 559,337              | 328,297                             | 792,116              |
| Accounts Receivable                      | 9     | 278,712              | 288,000                             | 277,013              |
| GST Receivable                           |       | 6,056                | 10,000                              | 21,468               |
| Funds held for Capital Works Projects    | 17    | 66,311               | -                                   | -                    |
| Prepayments                              |       | 32,006               | 5,000                               | 7,109                |
| Inventories                              | 10    | 8,647                | -                                   | -                    |
| Investments                              | 11    | 932,522              | 1,044,500                           | 744,882              |
|  |       | 1,883,591            | 1,675,797                           | 1,842,588            |
| <b>Current Liabilities</b>               |       |                      |                                     |                      |
| Accounts Payable                         |       |                      |                                     |                      |
| Revenue Received in Advance              | 13    | 396,264              | 397,500                             | 387,936              |
| Provision for Cyclical Maintenance       | 14    | 84,665               | 49,000                              | 130,450              |
| Finance Lease Liability                  | 15    | 335,851              | 335,000                             | 324,080              |
| Funds held for Capital Works Projects    | 16    | 23,053               | 15,000                              | 17,603               |
|  | 17    | -                    | 10,000                              | 5,920                |
|  |       | 839,833              | 806,500                             | 865,989              |
| <b>Working Capital Surplus/(Deficit)</b> |       | 1,043,758            | 869,297                             | 976,599              |
| <b>Non-current Assets</b>                |       |                      |                                     |                      |
| Property, Plant and Equipment            | 12    | 2,002,250            | 2,072,341                           | 2,012,341            |
|  |       | 2,002,250            | 2,072,341                           | 2,012,341            |
| <b>Non-current Liabilities</b>           |       |                      |                                     |                      |
| Provision for Cyclical Maintenance       | 15    | 225,757              | 225,000                             | 192,500              |
| Finance Lease Liability                  | 16    | 33,744               | 15,000                              | 15,189               |
|  |       | 259,501              | 240,000                             | 207,689              |
| <b>Net Assets</b>                        |       | 2,786,507            | 2,701,638                           | 2,781,251            |
| <b>Equity</b>                            |       | 2,786,507            | 2,701,638                           | 2,781,251            |

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

# Glenfield College

## Statement of Cash Flows

For the year ended 31 December 2021

|  | Note | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                        |      |                      |                                     |                      |
| Government Grants  |      | 1,782,632            | 1,796,634                           | 1,723,301            |
| Locally Raised Funds   |      | 297,443              | 385,798                             | 238,797              |
| International Students   |      | 31,763               | 57,868                              | 85,002               |
| Goods and Services Tax (net)                                       |      | 15,175               | 11,278                              | (22,557)             |
| Payments to Employees  |      | (1,011,940)          | (1,031,195)                         | (1,059,866)          |
| Payments to Suppliers  |      | (927,181)            | (1,149,769)                         | (1,194,177)          |
| Cyclical Maintenance Payments in the year                          |      | -                    | -                                   | (58,900)             |
| Interest Received  |      | 11,513               | 30,519                              | 42,121               |
| Net cash from/(to) Operating Activities                            |      | 199,405              | 101,133                             | (246,279)            |
| <b>Cash flows from Investing Activities</b>                        |      |                      |                                     |                      |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) |      | 78                   | -                                   | 383                  |
| Purchase of Property Plant & Equipment (and Intangibles)           |      | (272,330)            | (260,000)                           | (110,337)            |
| Purchase of Investments  |      | (187,640)            | (299,618)                           | -                    |
| Proceeds from Sale of Investments                                  |      | -                    | -                                   | 754,661              |
| Net cash from/(to) Investing Activities                            |      | (459,892)            | (559,618)                           | 644,707              |
| <b>Cash flows from Financing Activities</b>                        |      |                      |                                     |                      |
| Furniture and Equipment Grant                                      |      | 26,188               | -                                   | -                    |
| Finance Lease Payments   |      | 75,426               | (2,792)                             | (53,145)             |
| Funds Held for Capital Works Projects                              |      | (72,231)             | (1,981)                             | 91,637               |
| Net cash from/(to) Financing Activities                            |      | 29,383               | (4,773)                             | 38,492               |
| <b>Net increase/(decrease) in cash and cash equivalents</b>        |      | <b>(231,104)</b>     | <b>(463,258)</b>                    | <b>436,920</b>       |
| Cash and cash equivalents at the beginning of the year             | 8    | 792,116              | 791,555                             | 355,196              |
| Cash and cash equivalents at the end of the year                   | 8    | 561,012              | 328,297                             | 792,116              |

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

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

# Glenfield College

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Glenfield College (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 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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**

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) 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 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) Inventories**

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

#### **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 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 | 10–75 years             |
| Furniture and equipment                     | 5-20 years              |
| Information and communication technology    | 4–5 years               |
| Motor vehicles                              | 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. 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.

#### **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, to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve 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

#### **n) Revenue Received in Advance**

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

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

#### **o) Funds Held in Trust**

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

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

#### **p) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

#### **q) 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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

#### **r) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

#### **s) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **t) Budget Figures**

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

#### **u) Services received in-kind**

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

## 2. Government Grants

|                                  | 2021<br>Actual   | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual   |
|----------------------------------|------------------|-------------------------------|------------------|
|                                  | \$               | \$                            | \$               |
| Operational Grants               | 907,474          | 907,382                       | 880,159          |
| Teachers' Salaries Grants        | 3,387,902        | 3,100,000                     | 3,203,240        |
| Use of Land and Buildings Grants | 1,519,455        | 2,150,000                     | 2,120,254        |
| Establishment Grant              | 881,051          | 658,657                       | 828,429          |
|                                  | <u>6,695,882</u> | <u>6,816,039</u>              | <u>7,032,082</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$70,050 (2020: \$61,050).

## 3. Locally Raised Funds

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

|   | 2021<br>Actual | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual |
|---|----------------|-------------------------------|----------------|
| <b>Revenue</b>                                      | \$             | \$                            | \$             |
| Donations   | 68,290         | 30,000                        | 52,489         |
| Community Education Income                          | 60,991         | 130,484                       | 93,410         |
| Fees for Extra Curricular Activities                | 71,062         | 107,400                       | 49,277         |
| Trading   | 59,727         | 83,000                        | 50,848         |
| Fundraising   | 4,361          | 10,000                        | 6,171          |
| Other Revenue                                       | 22,181         | 20,000                        | 19,434         |
|   | <u>286,612</u> | <u>380,884</u>                | <u>271,629</u> |
| <b>Expenses</b>                                     |                |                               |                |
| Extra Curricular Activities Costs                   | 119,867        | 169,208                       | 102,809        |
| Trading   | 2,413          | 6,000                         | 186            |
| Fundraising Costs                                   | 1,956          | 6,000                         | 6,005          |
| Community Education Expenditure                     | 64,456         | 100,410                       | 85,454         |
|   | <u>188,692</u> | <u>281,618</u>                | <u>194,454</u> |
| <b>Surplus for the year of Locally raised funds</b> | <u>97,920</u>  | <u>99,266</u>                 | <u>77,175</u>  |

#### 4. International Student Revenue and Expenses

International Student Roll

##### Revenue

International Student Fees

##### Expenses

Student Recruitment

Employee Benefit - Salaries

Other Expenses

Surplus/ (Deficit) for the year International Students

| 2021<br>Actual<br>Number<br>6 | 2021<br>Budget<br>(Unaudited)<br>Number<br>6 | 2020<br>Actual<br>Number<br>24 |
|-------------------------------|--|--------------------------------|
| 2021<br>Actual<br>\$          | 2021<br>Budget<br>(Unaudited)<br>\$          | 2020<br>Actual<br>\$           |
| 83,429                        | 105,500                                      | 331,529                        |
| -                             | 2,000  | 944                            |
| 64,551                        | 145,000                                      | 227,448                        |
| 16,731                        | 36,500                                       | 62,712                         |
| 81,282                        | 183,500                                      | 291,104                        |
| 2,147                         | (78,000)                                     | 40,425                         |

#### 5. Learning Resources

Curricular

Library Resources

Employee Benefits - Salaries

Staff Development

| 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|----------------------|-------------------------------------|----------------------|
| 170,053              | 212,936                             | 183,168              |
| 39,402               | 35,000                              | 35,453               |
| 3,603,542            | 3,344,000                           | 3,439,741            |
| 37,306               | 63,000                              | 43,508               |
| 3,850,303            | 3,654,936                           | 3,701,870            |

#### 6. Administration

Audit Fee

Board Fees

Board Expenses

Communication

Consumables

Operating Lease

Legal Fees

Other

Employee Benefits - Salaries

Insurance

Service Providers, Contractors and Consultancy

| 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|----------------------|-------------------------------------|----------------------|
| 12,402               | 12,000                              | 11,400               |
| 3,735                | 5,000                               | 4,505                |
| 12,856               | 13,000                              | 11,960               |
| 22,134               | 21,500                              | 21,131               |
| 51,015               | 34,700                              | 5,185                |
| 6,209                | 7,000                               | 6,007                |
| -                    | 3,000                               | 600                  |
| 30,824               | 48,700                              | 42,172               |
| 594,121              | 467,300                             | 544,525              |
| 10,119               | 11,000                              | 10,998               |
| 14,863               | 43,000                              | 48,031               |
| 758,278              | 666,200                             | 706,514              |

## 7. Property

|                                     | 2021<br>Actual   | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual   |
|-------------------------------------|------------------|-------------------------------|------------------|
|                                     | \$               | \$                            | \$               |
| Caretaking and Cleaning Consumables | 19,585           | 28,000                        | 23,586           |
| Consultancy and Contract Services   | 133,644          | 133,380                       | 133,644          |
| Cyclical Maintenance Provision      | 45,028           | -                             | 69,581           |
| Grounds                             | 20,337           | 27,400                        | 21,798           |
| Heat, Light and Water               | 99,325           | 119,000                       | 102,632          |
| Rates                               | 123              | 100                           | 114              |
| Repairs and Maintenance             | 28,458           | 48,500                        | 27,815           |
| Use of Land and Buildings           | 1,519,455        | 2,150,000                     | 2,120,254        |
| Security                            | 540              | 2,000                         | 1,098            |
| Employee Benefits - Salaries        | 122,717          | 177,000                       | 171,476          |
|                                     | <u>1,989,212</u> | <u>2,685,380</u>              | <u>2,671,998</u> |

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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. Cash and Cash Equivalents

|                      | 2021<br>Actual | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual |
|----------------------|----------------|-------------------------------|----------------|
|                      | \$             | \$                            | \$             |
| Cash on Hand         | 1,533          | 1,969                         | 1,969          |
| Bank Current Account | 257,643        | 326,316                       | 790,135        |
| Bank Call Account    | 300,161        | 12                            | 12             |
|                      | <u>559,337</u> | <u>328,297</u>                | <u>792,116</u> |

Cash and cash equivalents for Statement of Cash Flows

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value. Of the \$559,337 Cash and Cash Equivalents, \$27,521 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. If these requirements are not met, the funds will need to be returned.

## 9. Accounts Receivable

|  | 2021<br>Actual | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Receivables                                | 6,046          | 5,000                         | 3,941          |
| Receivables from the Ministry of Education | 3,609          | -                             | 2,438          |
| Interest Receivable                        | 3,838          | 3,000                         | 3,519          |
| Banking Staffing Underuse                  | 1,675          | -                             | -              |
| Teacher Salaries Grant Receivable          | 263,544        | 280,000                       | 267,115        |
|  | <u>278,712</u> | <u>288,000</u>                | <u>277,013</u> |
| Receivables from Exchange Transactions     | 9,884          | 8,000                         | 7,460          |
| Receivables from Non-Exchange Transactions | 268,828        | 280,000                       | 269,553        |
|  | <u>278,712</u> | <u>288,000</u>                | <u>277,013</u> |



## 10. Inventories

|                 | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | 8,647                | -                                   | -                    |
|                 | <u>8,647</u>         | <u>-</u>                            | <u>-</u>             |

## 11. Investments

The School's investment activities are classified as follows:

|                          | 2021<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 932,522              | 1,044,500                           | 744,882              |
| Total Investments        | <u>932,522</u>       | <u>1,044,500</u>                    | <u>744,882</u>       |

## 12. Property, Plant and Equipment

|   | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|---|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2021  |                                |                 |                 |                  |                    |                   |
| Building Improvements                       | 1,574,781                      | 1,097           | -               | -                | (85,425)           | 1,490,453         |
| Furniture and Equipment                     | 241,801                        | 58,047          | (1,072)         | -                | (38,275)           | 260,501           |
| Information and Communication<br>Technology | 110,190                        | 52,795          | -               | -                | (45,751)           | 117,234           |
| Motor Vehicles                              | -                              | 58,167          | -               | -                | (739)              | 57,428            |
| Leased Assets                               | 57,082                         | 48,900          | (29,725)        | -                | (26,314)           | 49,943            |
| Library Resources                           | 28,487                         | 1,901           | -               | -                | (3,697)            | 26,691            |
| Balance at 31 December 2021                 | <u>2,012,341</u>               | <u>220,907</u>  | <u>(30,797)</u> | <u>-</u>         | <u>(200,201)</u>   | <u>2,002,250</u>  |

The net carrying value of equipment held under a finance lease is \$49,942 (2020: \$57,082).

The net carrying value of motor vehicles held under a finance lease is \$nil (2020: \$nil).

|  | 2021<br>Cost or<br>Valuation<br>\$ | 2021<br>Accumulated<br>Depreciation<br>\$ | 2021<br>Net Book<br>Value<br>\$ | 2020<br>Cost or<br>Valuation<br>\$ | 2020<br>Accumulated<br>Depreciation<br>\$ | 2020<br>Net Book<br>Value<br>\$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements                    | 2,852,446                          | (1,361,993)                               | 1,490,453                       | 2,851,349                          | (1,276,568)                               | 1,574,781                       |
| Furniture and Equipment                  | 1,600,408                          | (1,339,907)                               | 260,501                         | 1,572,411                          | (1,330,610)                               | 241,801                         |
| Information and Communication Technology | 907,251                            | (790,017)                                 | 117,234                         | 933,685                            | (823,495)                                 | 110,190                         |
| Motor Vehicles                           | 151,542                            | (94,114)                                  | 57,428                          | 93,375                             | (93,375)                                  | -                               |
| Leased Assets                            | 100,949                            | (51,006)                                  | 49,943                          | 152,370                            | (95,288)                                  | 57,082                          |
| Library Resources                        | 169,013                            | (142,322)                                 | 26,691                          | 168,520                            | (140,033)                                 | 28,487                          |
| Balance at 31 December                   | <u>5,781,609</u>                   | <u>(3,779,359)</u>                        | <u>2,002,250</u>                | <u>5,771,710</u>                   | <u>(3,759,369)</u>                        | <u>2,012,341</u>                |

### 13. Accounts Payable

|                                       | 2021<br>Actual | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| Creditors                             | 83,520         | 55,000                        | 57,736         |
| Accruals                              | 20,655         | 17,500                        | 19,629         |
| Employee Entitlements - Salaries      | 263,545        | 280,000                       | 267,115        |
| Employee Entitlements - Leave Accrual | 28,544         | 45,000                        | 43,456         |
|                                       | <u>396,264</u> | <u>397,500</u>                | <u>387,936</u> |
| Payables for Exchange Transactions    | 396,264        | 397,500                       | 387,936        |
|                                       | <u>396,264</u> | <u>397,500</u>                | <u>387,936</u> |

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

|                                       | 2021<br>Actual | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| Grants in Advance                     | 26,675         | -                             | 28,959         |
| International Student Fees in Advance | 26,087         | 30,000                        | 55,435         |
| Homestay Fees in Advance              | 9,879          | 10,000                        | 32,197         |
| Other revenue in Advance              | 22,024         | 9,000                         | 13,859         |
|                                       | <u>84,665</u>  | <u>49,000</u>                 | <u>130,450</u> |

### 15. Provision for Cyclical Maintenance

|   | 2021<br>Actual | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Provision at the Start of the Year                    | 516,580        | 516,580                       | 505,899        |
| Increase/ (decrease) to the Provision During the Year | 45,028         | 43,420                        | 69,581         |
| Use of the Provision During the Year                  | -              | -                             | (58,900)       |
| Provision at the End of the Year                      | <u>561,608</u> | <u>560,000</u>                | <u>516,580</u> |
| Cyclical Maintenance - Current                        | 335,851        | 335,000                       | 324,080        |
| Cyclical Maintenance - Term                           | 225,757        | 225,000                       | 192,500        |
|   | <u>561,608</u> | <u>560,000</u>                | <u>516,580</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<br>Actual<br>\$ | 2021<br>Budget<br>(Unaudited)<br>\$ | 2020<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 23,053               | 17,603                              | 17,603               |
| Later than One Year and no Later than Five Years | 33,744               | 15,189                              | 15,189               |
| Later than Five Years                            | -                    | -                                   | -                    |
|  | <u>56,797</u>        | <u>32,792</u>                       | <u>32,792</u>        |
| <b>Represented by</b>                            |                      |                                     |                      |
| Finance lease liability - Current                | 23,053               | 17,603                              | 17,603               |
| Finance lease liability - Term                   | 33,744               | 15,189                              | 15,189               |
|  | <u>56,797</u>        | <u>32,792</u>                       | <u>32,792</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. The

|  | 2021               | Opening<br>Balances | Receipts<br>from MoE | Payments  | Board<br>Contributions | Closing<br>Balances |
|--|--------------------|---------------------|----------------------|-----------|------------------------|---------------------|
|  |                    | \$                  | \$                   | \$        | \$                     | \$                  |
| Hall Roof  | <i>completed</i>   | (49,039)            | -                    | (153)     | (4,823)                | (54,015)            |
| Deans Block  | <i>completed</i>   | (8,156)             | 21,957               | (13,801)  | -                      | 0                   |
| C Block  | <i>completed</i>   | (17,628)            | 15,909               | (3,104)   | 4,823                  | -                   |
| G,L,M-HWC and Switchboard                                    | <i>completed</i>   | 1,207               | 1,193                | (2,400)   | -                      | -                   |
| SIP - Library  | <i>completed</i>   | 36,943              | -                    | (33,123)  | -                      | 3,820               |
| SIP - Admin Block  | <i>completed</i>   | 37,006              | -                    | (37,006)  | -                      | -                   |
| SIP - A-Block  | <i>completed</i>   | 6,588               | 338                  | (6,926)   | -                      | -                   |
| SIP - Staffroom upgrade, lighting<br>and distribution boards | <i>In progress</i> | -                   | 111,435              | (111,666) | -                      | (231)               |
| Staffroom Changing Rooms                                     | <i>In progress</i> | -                   | -                    | (7,330)   | -                      | (7,330)             |
| 2021/22 Roofing project                                      | <i>In progress</i> | -                   | -                    | (3,355)   | -                      | (3,355)             |
| SIP - Library Landscaping                                    | <i>in progress</i> | (1,000)             | -                    | (4,200)   | -                      | (5,200)             |
| Totals   |                    | 5,920               | 150,832              | (223,064) | -                      | (66,311)            |

### Represented by:

Funds Held on Behalf of the Ministry of Education

3,820

Funds Due from the Ministry of Education

70,131

(66,311)

|                           | 2020               | Opening<br>Balances | Receipts<br>from MoE | Payments  | Board<br>Contributions | Closing<br>Balances |
|---------------------------|--------------------|---------------------|----------------------|-----------|------------------------|---------------------|
|                           |                    | \$                  | \$                   | \$        | \$                     | \$                  |
| Hall Roof                 | <i>completed</i>   | (64,946)            | -                    | -         | 15,907                 | (49,039)            |
| Deans Block               | <i>completed</i>   | (8,344)             | -                    | 188       | -                      | (8,156)             |
| C Block                   | <i>in progress</i> | (12,425)            | 231,043              | (220,339) | (15,907)               | (17,628)            |
| G,L,M-HWC and Switchboard | <i>completed</i>   | -                   | 28,809               | (27,602)  | -                      | 1,207               |
| SIP - Library             | <i>in progress</i> | -                   | 76,361               | (40,418)  | -                      | 35,943              |
| SIP - Admin Block         | <i>in progress</i> | -                   | 40,122               | (3,116)   | -                      | 37,006              |
| SIP - A-Block             | <i>in progress</i> | -                   | 13,269               | (6,681)   | -                      | 6,588               |
| Totals                    |                    | (85,716)            | 389,604              | (297,968) | -                      | 5,920               |

### Represented by:

Funds Held on Behalf of the Ministry of Education

80,744

Funds Due from the Ministry of Education

(74,824)

5,920

## 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.

There were no related party transactions for the year ended 31 December 2021.

(2020: Neil Crooks is a trustee of the Board and also owns a bach in Taupo under the name A Crooks and G Kelner. During the year, the Prefects went on a camp to Taupo. 16 students and 3 staff stayed in Neil Crook's House. The total value of all transactions for the year was \$620 and no amount is outstanding as at balance date. Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.)

## 19. Remuneration

### Key management personnel compensation

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

|   | 2021<br>Actual<br>\$ | 2020<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,735                | 4,505                |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 571,441              | 536,238              |
| Full-time equivalent members                | 4.06                 | 4.42                 |
| Total key management personnel remuneration | 575,176              | 540,743              |

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board includes Finance (2 members) and Property (1 members) that meet regularly. 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 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:

|  | 2021<br>Actual<br>\$000 | 2020<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 160 - 170               | 160 - 170               |
| Benefits and Other Emoluments                    | 20 - 30                 | 20 - 30                 |

### Other Employees

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

| Remuneration<br>\$000 | 2021<br>FTE Number | 2020<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 5.00               | 5.00               |
| 110 - 120             | 3.00               | 2.00               |
| 120 - 130             | 2.00               | 1.00               |
|                       | 10.00              | 8.00               |

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

|                  | 2021<br>Actual | 2020<br>Actual |
|------------------|----------------|----------------|
| Total            | \$0            | \$23,900       |
| Number of People | -              | 3              |

## 21. Contingencies

In addition to the contingent liability noted below, there are still two other potential contingent liabilities as at 31 December 2021. Two employees had their hours reduced in 2020 as a direct result of COVID-19. The school followed all correct procedures and protocols and the two employees later resigned. They are both taking legal action against the school, which the school are confident they will win. There has been no change since prior year end as result of COVID and hearings being delayed. The school estimates that there would potentially be up \$20,000 of costs that the school incurs in order to settle the dispute.

(2020: In addition to the contingent liability noted below, there are two other potential contingent liabilities as at 31 December 2020. Two employees had their hours reduced in 2020 as a direct result of COVID-19. The school followed all correct procedures and protocols and the two employees later resigned. They are both taking legal action against the school, which the school are confident they will win. There would potentially be up \$20,000 of costs that the school incurs in order to settle the dispute.)

There are no contingent assets as at 31 December 2021 (Contingent 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.

## 22. Commitments

### (a) Capital Commitments

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

(a) A \$52,975 contract to rekey the whole school, including the installation of swipes on external doors for each block. The project was completed in February 2022 and \$50,761 of the project was fully funded by the Ministry of Education. \$28,530 has been received of which \$31,254 has been spent on the project to date.

(Capital Commitments as at 31 December 2020; The Board has entered into contract agreements for capital works as follows:

(a) A contract was signed with Fuji Xerox before the year-end for a 5 year photocopying contract commencing 1 February 2021. The value of the contract is \$48,900.

(b) A \$46,643 contract was signed with Project Floors (NZ) Limited to have the new carpet in the Admin block, A-Block corridors and the library. This project is fully funded by the Ministry and is part of a total project value of \$129,752 which has been received and of which \$50,215 has been spent on the project to balance date. The carpet is part of a full refurbishment in the library, including a new desk, shelving and autex, both of which have been paid for before the year-end. This project has been approved by the Ministry.)

### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into the any operating leases (2020: none).

### 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

|   | 2021<br>Actual   | 2021<br>Budget<br>(Unaudited) | 2020<br>Actual   |
|---|------------------|-------------------------------|------------------|
|   | \$               | \$                            | \$               |
| Cash and Cash Equivalents                         | 559,337          | 328,297                       | 792,116          |
| Receivables                                       | 278,712          | 288,000                       | 277,013          |
| Investments - Term Deposits                       | 932,522          | 1,044,500                     | 744,882          |
| Total Financial assets measured at amortised cost | <u>1,770,571</u> | <u>1,660,797</u>              | <u>1,814,011</u> |

#### Financial liabilities measured at amortised cost

|  |                |                |                |
|--|----------------|----------------|----------------|
| Payables   | 396,264        | 397,500        | 387,936        |
| Borrowings - Loans                                     | -              | -              | -              |
| Finance Leases   | 56,797         | 30,000         | 32,792         |
| Painting Contract Liability                            | -              | -              | -              |
| Total Financial Liabilities Measured at Amortised Cost | <u>453,061</u> | <u>427,500</u> | <u>420,728</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. 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.

From the middle 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.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF GLENFIELD COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Glenfield College (referred to as 'the School'). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 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.

Our audit was completed on 2 June 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.

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

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

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

*© 2019 Findex (Aust) Pty Ltd*



### **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 Group'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 Group, 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the School to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the School audit. We remain solely responsible for our audit opinion.
- 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 Kiwi Sport Note, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



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



# Strategic Goals for 2021

## Analysis of Variance

| 2021 TARGET | BACKGROUND (2020) | OUTCOME | ANALYSIS | COMMENT |
|-------------|-------------------|---------|----------|---------|
|-------------|-------------------|---------|----------|---------|

| Academic Goal 1: Improvement in academic achievement at all levels                   |   |   |   |   |
|--|---|---|---|---|
| Y13 L3 achievement will be 90% with 25% endorsement.                                 | <p>Year level achievement was 88.6% - This was up from the previous year, 85.5%.</p> <p>National rate was 71.4% and D4-7 rate was 72.0%.</p> <p>The endorsement rate was 21.4% in 2020, up from 17.0%. National rate is 44.2% and D4-7 39.0%.</p> | <p><b>Year level achievement was 92.1% - This was up from the previous year, 88.6%.</b></p> <p><b>National rate was 69.8% and D4-7 rate was 71.4%.</b></p> <p><b>The endorsement rate was 39.7% in 2021, up from 21.40%. National rate is 43.4% and D4-7 38.8%.</b></p> | <p>Level 3 performance increased by 3.5% to 92.1%. This <b>exceeded</b> our goal by 2.1%.</p> <p>This performance was 22.3% <b>above</b> National statistics and 20.7% <b>better</b> than Decile 4-7 schools.</p> <p>Endorsement rates <b>increased</b> by 18.3% but are <b>below</b> National rates by 3.7% and <b>above</b> Decile 4-7 rates by 0.9%.</p> | <p>While the overall results are sound, the Merit and Excellence endorsements are a constant work-on.</p> <p>Tight assessment procedures, continued tracking and on-going monitoring of data, student/teacher/home engagement initiatives, inquiry-based teaching and mentoring continue to be a focus.</p>   |
| UE attainment will be 50%  | <p>UE attainment was 38.0%. This was down from 46.8% in 2019, compared to 49.6% for D4-7 schools and 51.7% nationally.</p>  | <p><b>UE attainment was 58.7%. This was up from 38.0% in 2020, compared to 49.1% for D4-7 schools and 50.3% nationally.</b></p>   | <p>UE performance <b>increased</b> by 20.7%.</p> <p>This performance was 8.4% <b>above</b> National statistics and 9.6% <b>above</b> Decile 4-7 schools.</p>  | <p>A pleasing outcome..</p>   |
| Leavers Achievement (equivalent) achievement will be 90% L2 [and non NQF equivalent] | <p>88.9% saw an increase of 2.7%</p>  | <p><b>93.3% saw an increase of 4.4%</b></p>   | <p>An <b>increase</b> of 4.4% to <b>exceed</b> our goal. This was predicted based on the cohort and knowledge of them.</p>  | <p>Achievers Programme aimed to support these students to reduce likelihood of a student leaving Glenfield College without Level 2 and learning centre provides assisted learning for students struggling to access the curriculum.</p> <p>Senior students monitored closely by Deans and SLT. Opportunities provided by Gateway meant most students who signalled they were going to leave were able to achieve Level 2.</p> |

| 2021 TARGET  | BACKGROUND (2020)  | OUTCOME   | ANALYSIS   | COMMENT  |
|--|--|---|--|--|
| Y12 L2 (equivalent) achievement will be 95% with 40% endorsement | <p>94.7% achieved, a rise of 17.4% from 77.3% in 2019. National rate was 79.1% and D4-7 rate was 82.9%.</p> <p>Endorsement rate of 41.7% greatly up from 14.7%. National rate is 43.0%, D4-7 schools is 37.7%.</p> | <p><b>86.7% achieved, a fall of 8.0% from 94.7% in 2020. National rate was 77.2% and D4-7 rate was 80.8%.</b></p> <p><b>Endorsement rate of 28.2% a fall from 41.7%. National rate is 41.9%, D4-7 schools is 36.2%.</b></p> | <p>Level 2 performance <b>decreased</b> by 8% to 86.7%. This was <b>below</b> our goal by 8.3%.</p> <p>This performance was 9.5% <b>above</b> National statistics and 5.9% <b>above</b> the Decile 4-7 schools.</p> <p>Endorsement rates <b>decreased</b> by 13.5%, <b>below</b> our target by 11.8%. They are <b>below</b> National rate by 13.7% and the Decile 4-7 rate by 8%.</p>                    | <p>These results were expected as the cohort has had two years of interruptions with Covid-19. A major focus in 2022 will be on helping students achieve L3 and UE.</p>  |
| Y11 L1 (equivalent) achievement will be 88% with 50% endorsement | <p>82.6% achievement rate up from 73.8%.</p> <p>National rate 70.2%, D4-7 rate 74.9%.</p> <p>Endorsement rate at 47.4% - down from 58.1%. National rate is 53.6%, D4-7 rate of 48.6%.</p>                          | <p><b>77.5% achievement rate down from 82.6%.</b></p> <p><b>National rate 68.3%, D4-7 rate 74.1%.</b></p> <p><b>Endorsement rate at 53.5% - up from 47.4%. National rate is 53.3%, D4-7 rate of 47.4%.</b></p>              | <p>Level 1 performance <b>decreased</b> 5.1% to 77.5%. This was <b>below</b> our goal by 10.5%.</p> <p>This performance was 9.2% <b>above</b> National statistics and 3.4% <b>better</b> than Decile 4-7 schools.</p> <p>Endorsement rates <b>increased</b> by 6.1% and are <b>above</b> National rates by 0.2% and Decile 4-7 rates by 6.1%. Endorsement rates are <b>above</b> our target by 3.5%.</p> | <p>Level 1 appears to have been most impacted on by Covid-19 lockdown.</p> <p>Endorsements are a concern and lack of engagement due to Wellbeing will be a focus in 2022.</p> <p>This group is the most significant concern across the board and will need a lot of support to make up for loss of learning.</p> |

| 2021 TARGET   | BACKGROUND (2020)                 | OUTCOME  | ANALYSIS  | COMMENT   |
|---|-----------------------------------|--|---|---|
| <b>Academic Goal 2: To improve the achievement of Priority Learners (Maori and Pasifika students)</b> |                                   |  |   |   |
| <b>Level 1</b><br><br>Māori - 80%   | <b>Level 1</b><br><br>Māori 52.9% | <b>Māori 56.5% up from 52.9%</b><br><br><b>National rate 56.4%, D4-7 rate 61.5%.</b> | Maori goal was <b>not reached</b> by 23.5% but <b>increased</b> by 3.6% from 2020. Our result was 0.1% <b>above</b> National performance and was 5% <b>lower</b> than Decile 4-7. | <p>A concerning outcome that will be addressed in 2022 through specific individual and mentoring of Maori students.</p> <p>Priority learners were at the heart of, and a focus of all the initiatives outlined above. We are constantly striving to improve student achievement and this will be a goal for 2021.</p> <p>There is still an acknowledgement that these priority students need further support.</p> |
| Pacific Peoples 95%   | Pacific Peoples 100%              | <b>Pacific Peoples 62.5%</b><br><br><b>National rate 60.8%, D4-7 rate 66.5%.</b>     | Pacific Peoples outcome was <b>below</b> our goal by 32.5%. Our result was 1.8.% <b>above</b> National performance and was 4.0% <b>below</b> Decile 4-7.                          | <p>Priority learners were at the heart of, and a focus of all the initiatives outlined above. We are constantly striving to improve student achievement and this will be a goal for 2021.</p> <p>There is still an acknowledgement that these priority students need further support.</p>   |



| 2021 TARGET   | BACKGROUND (2020)   | OUTCOME  | ANALYSIS   | COMMENT   |
|---|---|--|--|---|
| <b>Level 2</b><br><br>Māori – 92%<br><br>Pasifika – 95% | <b>Level 2</b><br><br>Maori 77.8%<br><br>Pacific Peoples 100% | <b>Maori 70.6%</b><br><br><b>National rate 67.3%, D4-7 rate 71.3%.</b><br><br><b>Pacific Peoples 91.7%</b><br><br><b>National rate 70.3%, D4-7 rate 76.0%.</b> | Maori result was <b>below</b> our goal by 21.4%. This result was 3.3% <b>above</b> National performance and was 0.7% <b>below</b> Decile 4-7.<br><br>Pacific Peoples result was <b>below</b> our goal by 3.3%. Our result was 21.4% <b>above</b> National performance and was 15.7% <b>above</b> Decile 4-7. | <p>There is still an acknowledgement that these priority students need further support.</p> <p>A Maori Achievement Plan is being co-constructed and launched this year.</p> <p>Priority learners were at the heart of, and a focus of all the initiatives outlined above. We are constantly striving to improve student achievement and this will be a goal for 2022.</p> <p>There is still an acknowledgement that these priority students need further support.</p> |
| <b>Level 3</b><br><br>Māori – 90%<br><br>Pasifika – 90% | <b>Level 3</b><br><br>Maori 66.7%<br><br>Pacific Peoples 100% | <b>Maori 80.0%</b><br><br><b>National rate 57.6%, D4-7 rate 60.1%.</b><br><br><b>Pacific Peoples 100%</b><br><br><b>National rate 63.9%, D4-7 rate 65.4%.</b>  | Maori result was <b>below</b> our goal by 10%. Our result was 22.4% <b>above</b> National performance and was 19.9% <b>above</b> Decile 4-7.<br><br>Pacific Peoples result was <b>above</b> our goal by 10%. Our result was 36.1% <b>above</b> National performance and was 34.6% <b>above</b> Decile 4-7.   | <p>Priority learners were at the heart of, and a focus of all the initiatives outlined above.</p> <p>There is still a need to develop an achievement plan to assist priority students in their outcomes.</p> <p>Priority learners were at the heart of, and a focus of all the initiatives outlined above. There is still an acknowledgement that these priority students need further support.</p>   |

| 2021 TARGET                                 | BACKGROUND (2020)  | OUTCOME   | ANALYSIS   | COMMENT   |
|---|--|---|--|---|
| Māori Literacy Year 11: 95% achievement.    | Level 1 Māori Literacy: 82.4%.<br><br>National Māori Literacy: 79.8%.                    | <b>Level 1 Māori Literacy: 78.3%.</b><br><br><b>National Māori Literacy: 77.7%.</b>                     | Maori L1 Literacy result was <b>below</b> our goal by 16.7% and was <b>above</b> the National achievement result by 0.6%                       | Targeted interventions and individualised assistance will continue to be a driving factor. Maori Achievement Plan should assist in this area..  |
| Pasifika Literacy Year 11: 95% achievement. | Level 1 Pacific Peoples Literacy: 100%.<br><br>National Pacific Peoples Literacy: 86.9%. | <b>Level 1 Pacific Peoples Literacy: 81.3%.</b><br><br><b>National Pacific Peoples Literacy: 82.6%.</b> | Pacific Peoples L1 Numeracy – was <b>below</b> our goal by 13.7% and was <b>below</b> the National literacy rates by 1.3%.                     | Targeted interventions and individualised assistance will be a focus in 2022.   |
| Māori Numeracy Year 11: 94% achievement.    | Level 1 Māori Numeracy: 76.5%.<br><br>National Māori Numeracy: 79.1%.                    | <b>Level 1 Māori Numeracy: 91.3%.</b><br><br><b>National Māori Numeracy: 74.2%.</b>                     | Maori L1 Numeracy – almost reached our goal, <b>below</b> by 3.7% but was <b>above</b> the National achievement by 17.1%                       | Priority learners were at the heart of, and a focus of all the initiatives outlined above.<br><br>Overall, pleasing results but work still needed to provide priority students further support. |
| Pasifika Numeracy Year 11: 92% achievement. | Level 1 Pacific Peoples Numeracy: 100%.<br><br>National Pacific Peoples Numeracy: 83.7%. | <b>Level 1 Pacific Peoples Numeracy: 75.0%.</b><br><br><b>National Pacific Peoples Numeracy: 80.2%.</b> | Pacific Peoples L1 Numeracy – <b>below</b> our goal by 17% (there was only 12 students) and <b>below</b> National achievement by 5.2%.         | Targeted interventions and individualised assistance will be an ongoing issue in 2022..   |
| Māori UE ( <b>Year 13</b> ): 50%.           | Māori UE: 33.3%<br>National Māori UE: 35.2%.   | <b>Māori UE: 80%</b><br><br><b>National Māori UE: 30.3%.</b><br><b>Decile 4-7 Māori UE: 31.3%</b>       | Maori UE– <b>exceeded</b> our goal by 30% and was <b>significantly above</b> National and decile 4-7 results by 49.7 % and 48.7% respectively. | The cohort in 2021 were excellent, but challenge will need to be addressed in 2022.   |



| 2021 TARGET                          | BACKGROUND (2020)  | OUTCOME   | ANALYSIS   | COMMENT  |
|--------------------------------------|--|---|--|--|
| Pasifika UE ( <b>Year 13</b> ): 50%. | Pacific Peoples UE: 37.5%<br>National Pacific Peoples UE: 33.1%. | <b>Pacific Peoples UE: 100%</b><br><br><b>National Pacific Peoples UE: 31.3%.</b><br><b>Decile 4-7 Pacific Peoples UE: 34.4%.</b> | Pacific Peoples UE – <b>exceeded</b> the goal by 50%. Our result was <b>better</b> than National results by 68.7% and <b>better</b> than decile 4-7 by 65.6% | While pleasing outcomes, the small numbers can have a profound effect on the results.<br><br>An area for development for Pacific Peoples students beginning at Year 9. |

| 2021 TARGET   | BACKGROUND (2020)   | OUTCOME   | ANALYSIS   | COMMENT   |
|---|---|---|--|---|
| <b>Literacy Goal 2</b>  |   |   |  |   |
| To improve the proportion of students gaining NCEA L1 Literacy at 95% in Year 11. | Achievement in 2020 increased to 91.3%.<br>National 84.7% | <b>Achievement in 2021 decreased to 89.2%.</b><br><b>National 83.4%</b> | <b>Below</b> goal by 5.8% but <b>bettered</b> National achievement also by 5.8%. | The year of Covid-19 disruption had a significant impact on the outcome.  |
| <b>Numeracy Goal 2</b>  |   |   |  |   |
| To lift the proportion of students gaining NCEA L1 Numeracy to 95%.               | Achievement in 2020 rose to 91.3%.<br>National 83.0%      | <b>Achievement in 2019 rose to 87.4%.</b><br><b>National 82.1%</b>      | <b>Below</b> goal by 7.6% but <b>bettered</b> National achievement by 5.3%.      | While not meeting our target, the results and improvement were pleasing considering the challenges of lockdown. |

| 2021 TARGET  | BACKGROUND (2020)  | OUTCOME   | ANALYSIS   | COMMENT  |
|--|--|---|--|--|
| <b>Co-curricular Activity Goal 1</b>   |  |   |  |  |
| <p>To provide quality experiences and opportunities and support for all students</p> <p>Provide an environment for the students that's inclusive</p> <p>Attract and retain high calibre coaches through the CIS initiative</p> | <p>In 2020, 233 students pulled on the Glenfield College Colours, this equates to 117 females and 116 males.</p> <p>20 coaches/managers and officials (school, staff, community and students)</p> <p>48% of students involved in sports</p> <p>61% of females representing the college in sport (192 total)</p> <p>39% of males representing the college in sport (295 total)</p> <p>32% total staff involved in sport</p> | <p>School roll size 500</p> <p># of female students 212</p> <p># of male students 288</p> <p># of school rep students 201</p> <p># of female students representing school 102</p> <p># of male students representing school 99</p> <p>% of students representing school 40%</p> <p>% of female students representing school 48%</p> <p>% of male students representing school 34%</p> <p>The College was successful in providing an inclusive environment for students to thrive and excel if desired. Knowledgeable volunteer coaches provided good quality training along with game day management.</p> | <p>In a tough year for all sports due to lockdown. Many , all sport we still had a large majority of students participating in sport. The importance of sport is clearly evident and this has led to an increased awareness in keeping physically and mentally fit (particular at our college &amp; community). We are looking forward to (fingers crossed), a normal year resuming and continuing our success in sport.</p> | <p>While Glenfield College endeavoured to make the best of a challenging year, we hope for more stability in 2022.</p> |

| 2021 TARGET                                    | BACKGROUND (2020)  | OUTCOME  | ANALYSIS  | COMMENT   |
|--|--|--|---|---|
| <b>Co-curricular Activity Goal 2</b>           |  |  |   |   |
| To have one public performance Drama per term. | There were no Drama performances during Terms 1 ,2 and 3. The senior play had to be cancelled due to Covid-19. | While we had the senior drama performance we did not manage to grow the Theatre Sports Team. Unfortunately it went the opposite way. | Level 1 & 2 Drama had a successful performance night with short scenes directed by Lex Lawler in Term 2. The plan was for the short play written by Lex to be performed at the Arts Awards, but unfortunately with the loss of key Year 13 Theatre Sports members, the Theatre Sports team struggled to get members to consistently attend practices and Lex (as the leader) made the decision to cancel this team. | Covid dependant, Michelle and I have spoken about a student-led Drama Club. This has come from a conversation Michelle had with Ethan about missing Drama as there is no senior course this year. |

| 2021 TARGET                                       | BACKGROUND (2020)  | OUTCOME   | ANALYSIS   | COMMENT   |
|---|--|---|--|---|
| To have one public performance in Dance per term. | <ul style="list-style-type: none"> <li>No Dance performance during Term 1.</li> <li>Term 2 assembly performance</li> <li>Term 3 performance for intermediate visit (Senior Dance)</li> <li>Term 3 performance for open evening (Open Evening Dance Group)</li> <li>Term 4 - 3 dances at Arts Awards</li> </ul> | Other than the Dance Showcase, the goals were met. Unfortunately we went into lockdown the night before the Showcase. | <p>Due to Covid-19, we had to cancel Dance Showcase which is the biggest event and exhibit for Dance within Glenfield College.</p> <p>Hip Hop Crew were well-organised by student leader, Fredalyn.</p> <p>Jazz Troupe and Hip Hop Crew attended National Dance Challenge. Hip Hop Crew placing 3<sup>rd</sup> and Jazz receiving a Highly Commended.</p> <p>Junior Troupe was run by Madi Macleod. Unfortunately they never performed because the showcase was cancelled.</p> | <p>Covid lockdown meant Dance Showcase was cancelled once again.</p> <p>Hip Hop Crew was a success being student run. Will work towards Fredalyn and/or the other members to continue this in 2022 and aim to grow junior student engagement (this can happen once students are able to dance in the Theatre).</p> <p>Dance groups that I would like to have this year:</p> <p>Student-led Samoan Group: Leafu<br/>Junior Troupe: Vienna<br/>Hip Hop Crew: Fredalyn<br/>Jazz Troupe &amp;<br/>Contemporary Troupe - Mrs Ogden.</p> <p>Would love to be able to have Dance Showcase in 2022.</p> |

| 2021 TARGET   | BACKGROUND (2020)   | OUTCOME   | ANALYSIS  | COMMENT   |
|---|---|---|---|---|
| <ul style="list-style-type: none"> <li>To have 40 students involve in itinerant Music.</li> <li>2-3 Assembly performances per week.</li> <li>2 Concerts at Music assessment evening.</li> <li>Concerts at Music Prize-giving.</li> <li>Concerts at local retirement village.</li> <li>Concerts for local intermediate schools.</li> </ul> | <ul style="list-style-type: none"> <li>32 students enrolled in five music tuition classes</li> <li>assembly performances maintained – in term 1 and then between lockdowns</li> <li>2 music assessment concerts held with no audience</li> <li>Open day – theatre performance</li> <li>Music Showcase in term 4</li> <li>Arts Awards in term 4</li> <li>Orchards performance in November</li> <li>Senior and Junior Prize-giving performances in term 4</li> </ul> <p>Events cancelled in 2020:</p> <ul style="list-style-type: none"> <li>Kaipatiki Sounds festival</li> <li>APOPS programme</li> <li>APO ensemble visits</li> <li>Music competitions</li> </ul> | <ul style="list-style-type: none"> <li>39 students enrolled in five music tuition classes</li> <li>Regular assembly performances maintained in term 1 and 2</li> <li>NCEA assessment concerts held in May and October with no audience</li> <li>Open day – theatre performance</li> <li>Kaipatiki Sounds mentoring and festival performances in May</li> <li>Orchards performance in July</li> </ul> <p>Events cancelled in 2021:</p> <ul style="list-style-type: none"> <li>APOPS programme</li> <li>Music Showcase</li> <li>Senior Prize giving in Term 4</li> <li>Arts Prize giving in Term 4</li> </ul> | <ul style="list-style-type: none"> <li>Busy start of the year with a number of assembly performances in T1</li> <li>The choir gaining numbers and momentum highlighted through the successful Kaipatiki Sounds performance</li> <li>Students commitment and musical skills displayed through performances at The Orchards and for Open Day</li> <li>Plans (programmes) were made and students energy was channelled to produce a successful Music Showcase – cancelled due to Covid as were the other end of year events</li> </ul> | <p>A tendency of junior students lacking a serious interest in school-based music education (free music tuition) observed in previous years continued in 2021.</p> <p>The lack of rudimental musical skills and ability in Year 9 cohort confirmed through observation in Music classes has a strong impact on students slow musical development, engagement, achievement and eventually subject choices.</p> <p>The senior classes will remain small unless some sort of musical education reaches primary and intermediate level schools in Glenfield area.</p> <p>In 2021 the unexpectedly long lockdown break had minimal impact on students achievement. Due to adequate planning and effective forms of communication music students managed to complete all standards on time.</p> |

| 2021 TARGET   | BACKGROUND (2020)   | OUTCOME   | ANALYSIS   | COMMENT  |
|---|---|---|--|--|
| <b>Co-curricular Activity Goal 3</b>                                  |   |   |  |  |
| To have groups enter cultural events and move towards gaining awards. | Performers of Kapa Haka attended: <ul style="list-style-type: none"> <li>Community performance.</li> <li>School performance.</li> <li>Orchard Retirement Village performance</li> </ul> | The Kapa Haka rehearsed throughout the year and performed at school events such as the Anzac Day Ceremony. Lockdowns had an impact on visits in the community, such as to the local retirement village. | A significant amount of success through the drive of Whanau Committee and senior students.<br>2021. Increasing the numbers in the whanau class.<br>Introduction of Te Whare Tapa Wha. Mason Durie Wellbeing model. | An exceptionally successful year in reconnecting with the community and this will be the focus moving forward. |

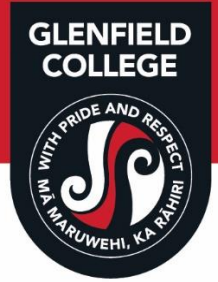
| 2021 TARGET   | BACKGROUND (2020)  | OUTCOME   | ANALYSIS  | COMMENT  |
|---|--|---|---|--|
| <b>Sustainability Goal 1</b>  |  |   |   |  |
| <ul style="list-style-type: none"> <li>Extend our projects this year and have junior students on board.</li> <li>Provide students with more leadership opportunities</li> <li>Reintroduce Water testing project.</li> <li>Link Sustainability-recycling with Business, art and Fashion, food production and to help people in our community.</li> </ul> | <p><b>-More than 26 students got involved</b> at the start of the year- seniors and juniors' students.</p> <p>- Young <b>Leadership sustainability programme opportunities were offered and gained</b> by three students.</p> <p>- A number of workshops and PD has been attended by myself and <b>a connection has been established with the Kaipatiki Project.</b></p> <p><b>-Water stream testing trip</b> was planned, organised and attended by myself without students due to bad weather condition and Covid Level 2.</p> <p><b>-A quest speaker</b> -Sam Tu'itahi from our local <b>Kaipatiki project</b> team has been invited and talked to our Year 9 Science classes to raise sustainability awareness.</p> <p><b>-Environment and sustainability</b> concepts have been introduced and taught to <b>year 9 Science classes.</b></p> | <p>Our senior team played an important role in encouraging and <b>helping junior students to be engaged and take the lead.</b></p> <p>The <b>Enviro group presentation in our school assembly</b> combined with <b>the posters designed and made</b> by our members, played an important role in motivating new junior students to be enrolled and engaged in our projects.</p> <p>20+ students from different levels got involved at the start of the year with <b>junior numbers increased from 5% last year to 30% this year.</b></p> <p><b>A new sub team has been established</b> and a new project introduced: knitting</p> <p>A small group of students were passionate to learn new skills and knitting training was provided during lunch time. Students learned the skills in a very short time, enjoyed the experience and passed it on to their friends and families. They have managed to make small baby soft toys (during lunch time and at home during lockdown) from</p> | <p>The multiple interruptions and the long term of Delta lockdown combined with the uncertainty was the main challenges we faced this year.</p> <p>Due to lockdown, all work shops that were planned to be attended were cancelled. Due to this I could not gain the skills needed to introduce our new project - Maori Cultural Art.</p> <p>Our Annual Fundraising Event did not go ahead despite the preparations as we went into Delta lockdown L4 the night before the event.</p> | <p><b>Reflection</b></p> <p>Despite the interruptions and the long lockdown, we have faced this year, <b>our Senior team members were able to lead our newly established junior team and have managed to take sustainability awareness to the next level.</b> This was reflected in the emerging of <b>new members from year 10 and 11</b> who are passionate and keen to <b>take the lead next year.</b></p> <p>Knitting was one of the new initiatives that has helped in <b>raising the awareness of recycling/reuse concept particularly among junior students.</b></p> <p>This project alongside our <b>successful Veg garden</b> and the Enviro group <b>annual assembly presentation has helped in raising more sustainability</b> awareness and motivate many junior students to be engaged and join our team.</p> <p><b>What next?</b></p> <p>Aiming to raise sustainability awareness furthermore, this could be done through:</p> |



| 2021 TARGET | BACKGROUND (2020) | OUTCOME  | ANALYSIS | COMMENT  |
|-------------|-------------------|--|----------|--|
|             |                   | <p>unused donated wool to be sold in our annual fundraising event.</p> <p>Despite the lockdown, our <b>winter Veg garden has been maintained</b> and some produce will be donated to our community and /or Technology Department. Some flowers were planted with the wonderful collaboration from Michael.</p> |          | <p><b>-Integrate sustainability education in more depth into our subject curriculum e.g. Junior and Senior Science Curriculum and Assessment.</b></p> <p>-Collaborating with staff members to run possible projects - Maori, Business and Food- this goal couldn't go as planned this year due to the lockdown and the interruptions caused.</p> |

| 2021 TARGET | BACKGROUND (2020) | OUTCOME | ANALYSIS | COMMENT |
|-------------|-------------------|---------|----------|---------|
|-------------|-------------------|---------|----------|---------|

| Enrolment Goal   |                  |                 |   |  |
|------------------|------------------|-----------------|---|--|
| 2021: 115 Year 9 | 2020: 104 Year 9 | 2021: 89 Year 9 | Further students had enrolled, however they were accepted, out-of-zone, to other schools. | The close relationship developed between the CoL is reaping benefits with students from local school choosing the local college. |



## Mission Statement

***Glenfield College will provide sporting opportunities that promote student participation in organised sport and will have a focus on encouraging students that are identified as non-participants to be involved in a Sport***

- 1.1 Identify student sporting interests at the start of each year and encourage them to participate in the sports programme as players, coaches, managers and officials.
- 1.2 Survey non-participants in organised sport at the college to identify reasons for non-participation.
- 1.3 Promote and encourage student representation at secondary school competitions in the non-core sports.
- 1.4 Promote student participation in sport and the benefits of involvement in sport via college communications to the whole school community.
- 1.5 Promote and encourage student participation in organised in-school house competitions.

***The “Glenfield Way” values are taught, practiced and evident across all codes and at all sporting levels***

- 2.1 Resilience, Self-Managing, Aspirational, Integrity, Service and Adventurous underpin our school motto of Pride & Respect and this is best epitomized when representing our school in sport.
- 2.2 As coaches, we are role models and provide an opportunity to develop skills in a friendly positive learning environment. This environment will foster the growth of athletes.
- 2.3 Commitment to their sport and teams.  
  
Dealing with adversity and diversity  
  
Self-belief  
  
Cooperation  
  
Perseverance  
  
Ambition, self-discipline and a drive to excel

***Glenfield College will develop and sustain meaningful community links that will improve the overall quality of the sports programme***

- 3.1 Further develop positive partnerships with sports associations to support the sports management team to enhance the delivery of sport in the college.
- 3.2 Maintain, strengthen and expand links with local sports clubs and regional/national sports associations with the aim of accessing quality coaching and resources to assist in the up-skilling our student and community coaches.
- 3.3 Implement strategies for the recruitment and retention of experienced and qualified coaches from our local sports community.

Glenfield College Sport is committed to increasing and maintaining participation across all codes with enjoyment and a positive experience for every student being our main focus. We have seen Badminton, Basketball, Football, Netball, Hockey, Rugby, Volleyball & Water Polo participate in Auckland and North Harbour Competitions with some impressive performances from Senior Boys Basketball, both Boys & Girls Hockey and Junior Boys Football just to highlight a few. Archery and Table Tennis were able to enjoy an in-house competition. With a disappointing end to the winter season for most teams due to the pandemic we were hoping to bounce back in term 4 with Junior Volleyball, Rugby 7's and Water Polo but unfortunately secondary school sport was done for the year.

We are fortunate to have a number of staff, parents, former and current students as well as community members who are involved in coaching and managing our teams. A wide range of stimulating, rewarding and challenging sporting experiences are offered to all students, whether top athletes or beginners.

Since joining Glenfield College at the start of term 3 I have been very impressed with the number of students who participate in multiple sports throughout the year. This shows a strong culture within GC and I look forward to building on this in 2022. A huge example of this was our 1<sup>st</sup> place finish in the Auckland College Sport Lockdown Competition with Glenfield College beating over 40 schools who entered across Auckland.

#### Participation

|       | <b>2018</b> |    | <b>2019</b> |    | <b>2020</b> |    | <b>2021</b> |    |
|-------|-------------|----|-------------|----|-------------|----|-------------|----|
| No. 1 | Basketball  | 68 | Volleyball  | 67 | Volleyball  | 52 | Football    | 49 |
| No. 2 | Football    | 50 | Football    | 54 | Football    | 42 | Badminton   | 49 |
| No. 3 | Volleyball  | 48 | Basketball  | 55 | Basketball  | 40 | Volleyball  | 47 |
| No. 4 | Badminton   | 41 | Badminton   | 50 | Badminton   | 38 | Netball     | 39 |
| No. 5 | Archery     | 39 | Netball     | 38 | Netball     | 37 | Basketball  | 30 |

|               | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> |
|---------------|-------------|-------------|-------------|-------------|
| Teachers      | 32%         | 26%         | 28%         | 17%         |
| Support Staff | 15%         | 21%         | 19%         | 16%         |

In 2022 we continued to provide opportunities for growth in both junior & senior space and continued to upskill and provide professional coaching where possible to support this.

In what was another very difficult year, we still managed to have good participation. KiwiSport has allowed the school to participate in competitions to enhance new participants to get involved.

Upgrading and improving equipment was a big focus at the end of 2021, this was made possible by receiving \$11,754.00 for sport from the ministry. This has also helped with transport and uniform.