

# EVANS BAY INTERMEDIATE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 2837

**Principal:** Howard Young

**School Address:** 14A Kemp Street, Kilbirnie

**School Postal Address:** P O Box 14084, Kilbirnie, Wellington

**School Phone:** 04-387-1071

**School Email:** [office@ebis.school.nz](mailto:office@ebis.school.nz)

#### Members of the Board

Term	Position	How Position Gained	Name
May-22	Principal	ex Officio	Howard Young
May-22	Chair Person	Elected	Tracey Piper
May-22	Parent Rep	Elected	Lynley Thomas
May-22	Parent Rep	Elected	Sam Hoben
May-22	Parent Rep	Elected	Tim John
May-22	Staff Rep	Elected	Stamatoula Boolieris

**Accountant / Service Provider:**

Davidson Dickson Ltd



# EVANS BAY INTERMEDIATE

Annual Report - For the year ended 31 December 2021

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# Evans Bay Intermediate

## 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.

*Tracy Piper*

Full Name of Presiding Member

*Howard Young*

Full Name of Principal

*[Signature]*

Signature of Presiding Member

*[Signature]*

Signature of Principal

*9/6/2022*

Date:

*08/06/2022.*

Date:

# Evans Bay Intermediate

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	3,294,768	3,419,219	3,656,956
Locally Raised Funds	3	166,932	11,000	139,443
Interest Income		2,785	3,000	6,338
Gain on Sale of Property, Plant and Equipment		661	-	-
International Students	4	1,391	-	35,740
		<u>3,466,537</u> ✓	<u>3,433,219</u> ✓	<u>3,838,477</u> ✓
<b>Expenses</b>				
Locally Raised Funds	3 ✓	95,940	-	75,412
International Students	4	392	-	10,829
Learning Resources	5	2,264,774	2,207,269	2,195,756
Administration	6	195,826	214,850	165,899
Finance		2,785	-	5,543
Property	7	867,386	1,055,352	946,495
Depreciation		104,310	80,000	102,814
Loss on Disposal of Property, Plant and Equipment		471	-	-
		<u>3,531,884</u> ✓	<u>3,557,471</u> ✓	<u>3,502,748</u> ✓
<b>Net Surplus / (Deficit) for the year</b>		(65,347) ✓	(124,252) ✓	335,729 ✓
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(65,347)</u> ✓	<u>(124,252)</u> ✓	<u>335,729</u> ✓

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



# Evans Bay Intermediate

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		1,291,161	983,886	955,432
Total comprehensive revenue and expense for the year		(65,347) ✓	(124,252)	335,729
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		10,340 ✓	-	-
<b>Equity at 31 December</b>		1,236,154 ✓	859,634 ✓	1,291,161 ✓
Retained Earnings		1,236,154	859,634	1,291,161
		-	-	-
<b>Equity at 31 December</b>		1,236,154 ✓	859,634 ✓	1,291,161 ✓

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.

# Evans Bay Intermediate

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,130,751	162,155	285,360
Accounts Receivable	9	159,012	150,500	205,350
Prepayments		13,383	6,000	6,209
Investments	10	250,221	400,000	609,069
Funds Due for Capital Works Projects	16	3,117	-	5,910
		<u>1,556,484 ✓</u>	<u>718,655 ✓</u>	<u>1,111,898 ✓</u>
<b>Current Liabilities</b>				
GST Payable		15,703	-	1,194
Accounts Payable	12	192,686	204,110	209,083
Revenue Received in Advance	13	-	-	16,400
Provision for Cyclical Maintenance	14	19,978	15,000	7,200
Finance Lease Liability	15	13,921	20,000	26,686
Funds held for Capital Works Projects	16	433,431	-	60,842
		<u>675,719 ✓</u>	<u>239,110 ✓</u>	<u>321,405 ✓</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>880,765 ✓</u>	<u>479,545 ✓</u>	<u>790,493 ✓</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	475,147	457,533	558,024
		<u>475,147 ✓</u>	<u>457,533 ✓</u>	<u>558,024 ✓</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	118,223	62,444	44,444
Finance Lease Liability	15	1,535 ✓	15,000	12,912
		<u>119,758 ✓</u>	<u>77,444 ✓</u>	<u>57,356 ✓</u>
<b>Net Assets</b>		<u><u>1,236,154 ✓</u></u>	<u><u>859,634 ✓</u></u>	<u><u>1,291,161 ✓</u></u>
<b>Equity</b>		<u><u>1,236,154</u></u>	<u><u>859,634</u></u>	<u><u>1,291,161 ✓</u></u>

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

# Evans Bay Intermediate Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		901,105	799,219	987,210
Locally Raised Funds		202,630	15,500	103,144
International Students		1,391	-	4,855
Goods and Services Tax (net)		14,508	-	13,596
Payments to Employees		(431,373)	(381,869)	(335,206)
Payments to Suppliers		(541,731)	(512,435)	(381,575)
Interest Paid		(2,785)	-	(5,543)
Interest Received		2,461	3,000	6,826
Net cash from/(to) Operating Activities		146,206 ✓	(76,585) ✓	393,311 ✓
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		5,562	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(32,968)	(14,000)	(123,198)
Purchase of Investments		358,848	(50,000)	(256,889)
Net cash from/(to) Investing Activities		331,442 ✓	(64,000) ✓	(380,087) ✓
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10,340	-	-
Finance Lease Payments		(17,979)	(5,000)	(24,929)
Funds Administered on Behalf of Third Parties		375,382	-	103,438
Net cash from/(to) Financing Activities		367,743 ✓	(5,000) ✓	78,509 ✓
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>845,391 ✓</b>	<b>(145,585) ✓</b>	<b>91,733</b>
Cash and cash equivalents at the beginning of the year	8	285,360 ✓	307,740 ✓	193,627 ✓
<b>Cash and cash equivalents at the end of the year</b>	8	<b>1,130,751</b>	<b>162,155 ✓</b>	<b>285,360 ✓</b>

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

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



# Evans Bay Intermediate

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Evans Bay Intermediate (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 14.

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

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

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

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 argely 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 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 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) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

#### **q) Provision for Cyclical Maintenance**

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

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

#### **r) Financial Instruments**

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

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

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



**s) Borrowings**

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

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

**t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	764,847	722,850	784,896
Teachers' Salaries Grants	1,829,921	1,800,000	1,937,854
Use of Land and Buildings Grants	540,467	800,000	748,290
Other MoE Grants	151,485	96,369	159,892
Other Government Grants	8,048	-	26,024
	<u>3,294,768 ✓</u>	<u>3,419,219 ✓</u>	<u>3,656,956 ✓</u>

The school has opted in to the donations scheme for this year. Total amount received was \$63,850.

## 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	6,336	-	6,092
Fees for Extra Curricular Activities	46,221	-	45,258
Trading	1,926	500	333
Fundraising & Community Grants	103,694	10,000	85,898
Other Revenue	8,755	500	1,862
	<u>166,932 ✓</u>	<u>11,000 ✓</u>	<u>139,443 ✓</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	51,107	-	41,941
Trading	2,361	-	461
Fundraising and Community Grant Costs	42,472	-	33,010
	<u>95,940 ✓</u>	<u>-</u>	<u>75,412 ✓</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>70,992 ✓</u>	<u>11,000 ✓</u>	<u>64,031 ✓</u>

#### 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0 ✓	0	4
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	1,391 ✓	-	35,740
<b>Expenses</b>			
Student Recruitment	-	-	2,071
Employee Benefit - Salaries	-	-	158
Other Expenses	392 ✓	-	8,600
	392 ✓	-	10,829 ✓
<i>Surplus/ (Deficit) for the year International Students</i>	999 ✓	-	24,911 ✓

#### 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	90,990	124,500	31,526
Equipment Repairs	-	-	576
Information and Communication Technology	13,331	19,500	12,591
Library Resources	1,966	2,000	665
Employee Benefits - Salaries	2,103,404	2,028,269	2,120,694
Staff Development	55,083	33,000	29,704
	2,264,774 ✓	2,207,269 ✓	2,195,756 ✓

#### 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,770	7,600	7,830
Board Fees	3,040	4,500	3,940
Board Expenses	29,269	29,500	15,196
Communication	15,079	18,400	11,893
Consumables	9,244	24,500	7,560
Legal Fees	339	-	477
Other	11,844	11,850	9,702
Employee Benefits - Salaries	100,462	101,000	97,019
Insurance	8,279	8,000	2,782
Service Providers, Contractors and Consultancy	9,500	9,500	9,500
	195,826 ✓	214,850 ✓	165,899 ✓



## 7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	16,549	18,000	23,044
Consultancy and Contract Services	88,155	65,000	81,642
Cyclical Maintenance Provision	86,557	18,000	(40,689)
Grounds	9,233	17,244	3,267
Heat, Light and Water	31,548	40,000	32,210
Rates	3,182	3,500	2,970
Repairs and Maintenance	33,401	33,008	25,939
Use of Land and Buildings	540,467	800,000	748,290
Security	4,039	6,000	6,460
Employee Benefits - Salaries	54,255	54,600	63,362
	<u>867,386</u>	<u>1,055,352</u>	<u>946,495</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

## 8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cheque Account	441,844	162,155	217,406
Saver Account	10,243	-	77
Saver Account	67,641	-	67,596
International student Account	75	-	281
Short-term Bank Deposits with a Maturity of Three Months or Less	610,948	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,130,751</u>	<u>162,155</u>	<u>285,360</u>

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

Of the \$1,130,751 Cash and Cash Equivalents, \$433,431 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding and School Investment Package for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	930	500	36,628
Interest Receivable	542	-	216
Banking Staffing Underuse	6,875	-	-
Teacher Salaries Grant Receivable	150,665	150,000	168,506
	<u>159,012</u>	<u>150,500</u>	<u>205,350</u>
Receivables from Exchange Transactions	1,472	500	36,844
Receivables from Non-Exchange Transactions	157,540	150,000	168,506
	<u>159,012</u>	<u>150,500</u>	<u>205,350</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	250,221	400,000	609,069
<b>Total Investments</b>	<b>250,221</b>	<b>400,000</b>	<b>609,069</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	24,024	-	-	-	(2,508)	21,516
Furniture and Equipment	475,345	9,584	(1,720)	-	(68,035)	415,174
Information and Communication Technology	25,718	9,666	-	-	(17,751)	17,633
Leased Assets	24,034	3,067	-	-	(14,905)	12,196
Library Resources	8,903	836	-	-	(1,111)	8,628
<b>Balance at 31 December 2021</b>	<b>558,024</b>	<b>23,153</b>	<b>(1,720)</b>	<b>-</b>	<b>(104,310)</b>	<b>475,147</b>

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	96,652	(75,136)	21,516	96,652	(72,628)	24,024
Furniture and Equipment	877,981	(462,807)	415,174	897,742	(422,397)	475,345
Information and Communication Technology	146,632	(128,999)	17,633	136,966	(111,248)	25,718
Leased Assets	53,992	(41,796)	12,196	60,155	(36,121)	24,034
Library Resources	68,887	(60,259)	8,628	68,051	(59,148)	8,903
<b>Balance at 31 December</b>	<b>1,244,144</b>	<b>(768,997)</b>	<b>475,147</b>	<b>1,259,566</b>	<b>(701,542)</b>	<b>558,024</b>

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	26,487	36,610	22,810
Accruals	7,270	5,000	6,330
Employee Entitlements - Salaries	155,103	157,500	173,957
Employee Entitlements - Leave Accrual	3,826	5,000	5,986
	<u>192,686 ✓</u>	<u>204,110 ✓</u>	<u>209,083 ✓</u>
Payables for Exchange Transactions	192,686	204,110	209,083
	<u>192,686 ✓</u>	<u>204,110 ✓</u>	<u>209,083 ✓</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	16,400
	<u>-</u>	<u>-</u>	<u>16,400 ✓</u>

## 14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	51,644	59,444	92,333
Increase/ (decrease) to the Provision During the Year	86,557	18,000	(40,689)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>138,201 ✓</u>	<u>77,444 ✓</u>	<u>51,644 ✓</u>
Cyclical Maintenance - Current	19,978	15,000	7,200
Cyclical Maintenance - Term	118,223	62,444	44,444
	<u>138,201 ✓</u>	<u>77,444 ✓</u>	<u>51,644 ✓</u>

## 15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	13,288	20,000	21,083
Later than One Year and no Later than Five Years	1,403	15,000	14,965
Future Finance Charges	765		3,550
	<u>15,456</u>	<u>35,000</u>	<u>39,598</u>
<b>Represented by</b>			
Finance lease liability - Current	13,921	20,000	26,686
Finance lease liability - Term	1,535	15,000	12,912
	<u>15,456</u>	<u>35,000</u>	<u>39,598</u>

## 16. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Storm water <i>ongoing</i>		(5,910)	-	-	5,910	-
Switchboards Block A,C,D <i>ongoing</i>		20	-	-	-	20
Block C - refurbish <i>ongoing</i>		1,841	-	-	-	1,841
Roof and toilet block development		57,028	200,000	(73,877)	-	183,151
LSM - Toilet and site works <i>ongoing</i>		1,953	-	-	-	1,953
SiP - All weather court <i>ongoing</i>		-	248,466	(2,000)	-	246,466
SiP - Driveway project <i>ongoing</i>		-	-	(3,117)	-	(3,117)
Totals		<u>54,931</u>	<u>448,466</u>	<u>(78,994)</u>	<u>5,910</u>	<u>430,314</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	433,431
Funds Due from the Ministry of Education	(3,117)
	<u>430,314</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Storm water <i>in progress</i>		(5,910)	-	-	-	(5,910)
Switchboards Block A,C,D <i>in progress</i>		20	-	-	-	20
Block C - refurbish <i>in progress</i>		1,841	-	-	-	1,841
Roof and toilet block development <i>in progress</i>		-	87,250	(30,222)	-	57,028
LSM - Toilet and site works <i>in progress</i>		-	33,508	(31,555)	-	1,953
Block A Heating <i>Completed</i>		12,814	-	(12,814)	-	-
Staffroom extension <i>Completed</i>		(57,271)	56,800	(2,497)	(2,968)	-
Totals		<u>(48,506)</u>	<u>177,558</u>	<u>(77,088)</u>	<u>(2,968)</u>	<u>54,931</u>



## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members Remuneration	3,040	3,940
Leadership Team Remuneration Full-time equivalent members	279,310 2	398,345 3
Total key management personnel remuneration	<u>282,350</u>	<u>402,285</u>

There are 5 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly and quarterly respectively. 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 1 - Acting Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	140-150
Benefits and Other Emoluments	0	20-25
Termination Benefits	-	-

### Principal 2

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70-80	-
Benefits and Other Emoluments	0-5	-
Termination Benefits	-	-



### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	1.00	1.00
110-120	0.00	1.00
	<u>1.00</u>	<u>2.00</u>

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

### 19. 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 Actual	2020 Actual
Total Number of People	\$1,082 1	- -

### 20. Contingencies

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

#### Holidays Act Compliance – schools payroll

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

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

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

### 21. Commitments

#### (a) Capital Commitments

As at 31 December 2021 the Board had the following contract agreements for capital works.

(a) A contract for an all weather sports court, which will be fully funded by the Ministry of Education. \$248,465 has been received of which \$2000 has been spent on the project to date; and

(b) A contract to remodel the toilet block and re-roof as the agent for the Ministry of Education. This project is fully funded by the Ministry, so far \$287,250 has been received and \$ 104,099 has been spent to date.

(Capital commitments at 31 December 2020:

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,130,751	162,155	285,360
Receivables	159,012	150,500	205,350
Investments - Term Deposits	250,221	400,000	609,069
Total Financial assets measured at amortised cost	<u>1,539,984</u>	<u>712,655</u>	<u>1,099,779</u>

### Financial liabilities measured at amortised cost

Payables	192,686	204,110	209,083
Finance Leases	15,456	35,000	39,598
Total Financial Liabilities Measured at Amortised Cost	<u>208,142</u>	<u>239,110</u>	<u>248,681</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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





**EVANS BAY**

**INTERMEDIATE SCHOOL  
TE KURA O TE AKAUTANGI**

**Annual Plan, Analysis and Variance Report 2021.**

## **Narrative**

2021 was a year of significant change, including a change of management. There was a change in principal from the beginning of term 3, while the deputy principal of the last four years departed the school at the end of term 3. Many parts of the school have undergone an initial review, focusing on ensuring that as a school we are maximising opportunities for quality teaching and learning. This included a review of Schooltalk, the online delivery platform that was introduced to the school in 2019. It has been a review of the programmes that the school offers and the impact these have on the classroom. Due to the restrictions caused by the Covid 19 pandemic, wider community consultation has been limited at this time.

## **Staffing**

We are fully staffed with the senior leadership team finally having a permanent principal and deputy principal appointed. The teaching staff has been relatively stable with a few resignations at the end of 2021. There has been significant change within the support staff for a variety of reasons.



**Strategic Aim 1:**  
Evans Bay Intermediate School will develop our local curriculum.

**Target 1.1:** Embed Schooltalk to develop students agency and future focused learning.

Actions and Measurable Outcomes.

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Across the school we have implemented the Schooltalk platform. One of the reasons for this is because when used correctly it allows the students the opportunity to learn at their own pace, revisit gaps in their learning and have a visual tracker of their progress.</p>	<p>Unfortunately the lockdown in term 3 changed the attitude towards Schooltalk for both students and staff. Under home learning conditions teachers reverted to using platforms that they were more comfortable with. Upon returning to school there was a reluctance to use Schooltalk.</p>	<p>Under the trying conditions of home learning, teachers reverted to platforms which they were more comfortable working with. Without being able to offer the same level of support as you can at school this was understandable.</p>	<p>We have committed to using Schooltalk for 2022 with the view of assessing whether this is the best platform to use for EBIS. To support this we are:</p> <ul style="list-style-type: none"> <li>*evaluating its use on termly intervals</li> <li>* Removing other platforms from use within the school</li> <li>* Applied for central PLD to focus on Schooltalk development.</li> <li>* Change the goals in Schooltalk to reflect the school's local curriculum as opposed to the goals found within Schooltalk currently which are generic.</li> </ul>

<p>Beginning of year data was analysed at both team and schoolwide levels.</p>	<p>The data from the beginning of year was used to inform classroom teaching. It also was used to identify students for extension and support interventions.</p> <p>With the lockdown in Term 3 (the term we collect data in) the decision was made that assessment data would be an inaccurate and as a result we didn't collect data at this time.</p>	<p>Due to the students being absent from school for 3 weeks (even with 90% engagement with home learning) we made the decision that the assessment would not be reflective of learning that had taken place. As time passed it became clear the focus needed to be on the well being of staff and students and this led to the decision to not collect assessment data that was able to be compared.</p>	<p>We are looking at the suitability of the assessment tools we use ready for the start of 2022. From there we will use tools that are going to give us the best information possible to inform our teaching.</p>
<p>Students provide written feedback and share evidence of their work</p>	<p>Students were upskilled in sharing evidence of their work.</p> <p>There has been highly variable uptake of this by the students. This is both true class to class and also within classes.</p>	<p>The two main reasons identified for this were the variable quality of devices being used to record evidence that was then posted onto Schootalk, and teacher buy-in.</p> <p>In a couple of classes/areas there is limited teacher buy-in which went unaddressed in the first part of the year. In addition to this there was also a re-engagement in more familiar platforms over the lockdown which then seeped into the third and fourth term.</p>	<p>Following a PMI of Schooltalk the decision was made to continue to use it in 2022.</p> <ul style="list-style-type: none"> <li>All teachers will have a goal in their professional growth cycle ensuring they focus on a Schooltalk goal. This is intended to ensure that students are not disadvantaged by student attitudes.</li> </ul>

### End of year analysis ...

- Schootalk while being retained for 2022 is under review. Is this the best platform for EBIS?
- A clear picture of students progress was formed on teacher judgements rather than on assessment data. This means that a more holistic summary of where a student is at is possible than being judged off one assessment.

- With the fact parents can't currently access Schooltalk and the variable image quality of evidence posted students are not yet sharing evidence that informs parents.
- Through student comments in formal reporting the parents are receiving a summary of the student's school experience as told by the student. It is currently twice a year as opposed to in real time.

#### **Reasons for the variance...**

- The impact of Covid 19, including a three week lockdown is a factor not only in terms of learning but also the well being of the students.
- Attitudes towards Schooltalk primarily from staff.
- Speed and guidance of the Schooltalk roll out.



## Target 1.2: Developing student agency through development of a reading/writing programme.

### Actions and Measurable Outcomes.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Formation of a writing extension programme to extend those who are identified as gifted writers.	The group met throughout the year fortnightly and developed confidence in their writing. They also benefited from support by external providers. There confidence as writers continued to grow with some going on to be published in various external publications.	The extra, targeted writing gave these students to share their writing with a wider audience than would otherwise have been possible. This along with expert guidance saw them grow in confidence as writers.	We now have a programme that successfully extends. The next focus is to sustain this while growing support for those students who find writing particularly challenging.
Programmes and interventions will be implemented to support success in reading.	Community readers were sought and utilised to support students to build their reading mileage in an environment which was respectful and targeted their needs.	We received wonderful support from beyond the school which enabled us to provide support we would otherwise have been unable to do.	Build on this with new students in 2022. Better training for the volunteers may be beneficial in facilitating some real movement by these students.

### End of year analysis...

- Writing Extension empowered students who had previously demonstrated an aptitude for writing to challenge themselves further.
- Students who were in need of developing reading mileage received between 10 and 15 hours of additional reading time.

### Reasons for the variance...

- Finding ways to provide extra support within a busy timetable using resources both in and outside of the school.



### Target 1.3: Developing digital citizenship to grow digitally safe future focused learners

#### Actions and Measurable Outcomes.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Embed Schooltalk as a safe platform for students to utilise to optimise their learning potential.</p>	<p>Student engagement with Schooltalk was low. The students and staff became frustrated with it and as a result other options were sought.</p>	<p>Inadequate drive from the Senior Leadership Team did not help the engagement in Schooltalk. Teachers were largely left to find their own way with it. Lockdown disrupted the flow in terms of use of this tool. When problems arose it was too challenging to navigate remotely so students and teachers utilised other platforms instead.</p>	<p>Better communication from Senior Leadership to the teachers will hopefully engage them in the tool more. Also by giving a wider range of voices an option of being heard we will hopefully get the tool to be school specific to a point which is useful to us all. By bringing the teachers on this journey we are aiming to build their enthusiasm and as a result that of the students.</p>

#### End of year analysis...

- Students use Schooltalk, but they are not digital citizens.

#### Reasons for the variance...

- Poor communication and training from the Senior Leadership.

**Target 1.4:** Developing a local EBIS curriculum that works towards future focused and culturally responsive teaching.

Actions and Measurable Outcomes.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Continued the work that began in 2020 in terms of planning. (Backwards by Design).	Major focus was identified and linked to a Te Ao Maori context	Staff identified the students needs. As this was identified the planning for reading, writing and maths fell out of this.	Shift away from the idea of this is what is taught in an odd year, this in an even year and become more responsive to students needs. With better correlation between Schooltalk goals and our local curriculum this should be easier to achieve.

**End of year analysis ...**

- The plan in term 3 was largely disrupted due to the Covid lockdown. This resulted in a shuffling of events through the remainder of the year.
- The major focus was well being and then the arts. The links to Te Ao Maori were in the most part evident through the well being focus as by the time the arts focus came around performance groups etc were unable to take place due to Covid restrictions.

**Reasons for the variance...**

- Covid 19 had a significant impact on the ability to implement the curriculum in the way it was intended.
- Changes of key staff including the principal and 2020 curriculum lead presented challenges in maintaining progress in this area.

**Strategic Aim 2:**  
 Evans Bay Intermediate School will develop a culturally responsive school supportive of students, staff and community wellbeing

**Target 2.1:** Developing wellbeing and resilience for staff and students

Actions and Measurable Outcomes.

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Introduced the Skodel wellbeing app. This was used to gauge student wellbeing, engagement in school and also target specific hotspots to focus on.</p>	<p>An average of 65% of students used Skodel on a weekly basis. From this information was shared with teachers via Admin Meetings as well as with individual teachers when this was identified as important. It allowed teachers to put support around their students they otherwise may not have been aware of. This complemented the PB4L programme</p>	<p>Skodel allowed students to share information without actually having to approach a person. This led to teachers having a greater wealth of knowledge because students felt more comfortable talking about their feelings using the app than face to face.</p>	<p>We have familiarised the students with the app, so now we need to look at how best to use the data to respond to the needs that the students raise.          Staff P.D. to better understand the tool is also something we need to explore.</p>



Utilised the skills of an in school counsellor and youthworkers to support the needs of students.	that is run across the school.	<p>Having a counsellor proved valuable as students reached out to work with him both individually and through the Travellers group which he led a team of staff in running.</p> <p>The Youthworkers were of some success. One of the youthworkers connected well with students and was able to work with them in a positive manner. The other grew into the role but was largely ineffective or worse disruptive in terms of keeping the students engaged in school.</p>	<p>The fact that the counsellor supervised a student counsellor throughout the year meant that we were able to respond to the needs of a higher number of students than we otherwise would have been. The fact that both were male did mean that there was a hole in terms of catering for students who wanted to speak to a female counsellor.</p> <p>The Travellers group meant that a wide range of students who would not have had support otherwise were able to access some support via this group.</p> <p>There was a disconnection between the supervisors and the Youthworkers which largely led to the youthworkers being unguided. With improved supervision the second youthworkers performance improved.</p>	<p>The need for a better balanced counsellor team in 2022 has been identified. Our counsellor will again have a student under his supervision and this could provide this opportunity.</p> <p>We have discontinued our association with 24/7 Youthworkers as they do not address our current needs.</p>
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### End of year analysis ...

- There are tools in place to support staff and students in developing resilience.
- 

### Reasons for the variance...

- Finding ways to provide extra support within a busy timetable using resources both in and outside of the school.



## Target 2.2: Developing a culturally responsive school.

### Actions and Measurable Outcomes.

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
Assign a fixed term unit for cultural responsiveness	<p>A teacher who had no previous experience in this role was assigned this unit. She focused on making sure events were commonplace.</p> <ul style="list-style-type: none"> <li>● Matariki celebrations</li> <li>● Te Wiki o Te Reo celebrations</li> <li>● Parihaka remembrance day</li> </ul> <p>Language weeks were celebrated also in correlation with the national weeks.</p>	<p>The teacher assigned to this role was growing in her understanding of what cultural responsiveness is and her work was based on the interpretation of what this meant to the previous leadership.</p>	<p>Assign a Within School Lead position focussing on Cultural Responsiveness. This will align with both our charter and the Kahui Ako goals.</p> <p>Unpack how culturally responsive we are as a school with an audit of our work/environment/attitudes.</p>
Created an in house programme called Turangawaewae	<p>We included 6 students in a programme that worked to connect them back to their cultures, their community, their school and themselves.</p>	<p>This was in response to feedback from our community that these students did not know who they were.</p> <p>It was also implemented due to the fact that school wasn't working for these students and we needed to find a way for them to experience success.</p>	<p>The programme was largely successful however both staff directly involved have now left the school.</p> <p>We are planning to look at if the programme is sustainable from a school point of view with the personnel involved in 2022.</p>

### **End of year analysis...**

- The cultural responsiveness of the school is currently quite visible without yet having a solid foundation of understanding and action beneath this. This is a process that is continuing to develop.
- Having identified the need for connection we now need to find a way of ensuring the work done as part of the Turangawaewae programme is sustainable regardless of who is working in this space.

●

### **Reasons for the variance...**

- The expectations of the previous leadership meant that the cultural responsiveness programme developed in this way.
- Community consultation and reflection of what we as a school were doing were the key drivers in establishing the Turangawaewae programme.

### **Kiwisport Funding**

In 2020 as part of the operating funding that Evans Bay Intermediate School received \$5,824.43 of funding from the Kiwisport initiative. These funds were used to contract support for Ki o Rahi lessons, purchase equipment to support ongoing school programmes in sport and physical education.

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Evans Bay Intermediate School (the School). The Auditor-General has appointed me, Henry McClintock, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, 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 PBE Standards Reduced Disclosure Regime.

Our audit was completed on 9 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.

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

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

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

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



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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1 and 20 to 33, 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.



**Henry McClintock**  
**BDO WELLINGTON AUDIT LIMITED**

On behalf of the Auditor-General  
Wellington, New Zealand