

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Somerville Intermediate School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on **30/5/23**. 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's 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, 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 (Revised): *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.

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**Sungesh Singh**

**UHY Haines Norton (Auckland) Limited**  
**On behalf of the Auditor-General**  
**Auckland, New Zealand**

# Somerville Intermediate School

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>Ministry Number:</b>	6760
<b>Principal:</b>	Yolande Franke
<b>School Address:</b>	39 Somerville Road, Somerville, Auckland
<b>School Postal Address:</b>	39 Somerville Road, Somerville, Auckland
<b>School Phone:</b>	09-5351070
<b>School Email:</b>	<a href="mailto:yfranke@somint.school.nz">yfranke@somint.school.nz</a>
<b>Accountant / Service Provider:</b>	Edtech Financial Services Ltd



**Somerville Intermediate School**  
**Members of the Board**  
 For the year ending 31 December 2022

<u>Name</u>	<u>Position</u>	<u>How Position on the Board Gained</u>	<u>Term Expires</u>
Brian Carr	<b>Presiding Member</b>	Elected	Resigned 31 August 22
Yolande Franke	Principal	Ex-officio	
Dayalan Pillay	Staff Representative	Elected	Resigned 31 August 22
Wilson Alley	Parent Representative	Elected	Resigned 31 August 22
Tracey-Lee Dalton	Parent Representative	Elected	Resigned 31 August 22
Stuart Wellm	Parent Representative	Co-opted	Resigned 31 August 22
Stephen McKenzie	Parent Representative	Elected	Resigned 31 August 22
Rebecca Rose	Parent Representative	Elected	Resigned October 2022
Verena Cunningham	<b>Presiding Member</b>	Elected	Dec 2023
Karen Gibson	Parent Representative	Selected	Dec 2023
Tina McKenzie	Staff Representative	Elected	Sept 2025
Richard Tosh	Parent Representative	Elected	Sept 2025
Darren Powell	Parent Representative	Elected	Sept 2025
Kim Fox	Parent Representative	Selected	Sept 2025
Henare Clarke	Parent Representative	Co-opted	Oct 2025

# SOMERVILLE INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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# Somerville Intermediate School

## Statement of Responsibility

For the year ended 31 December 2022

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

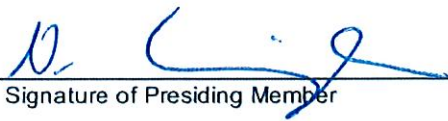
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

VERENA CUNNINGHAM

Full Name of Presiding Member



Signature of Presiding Member

26/5/23

Date:

YOLANDE FRANKE

Full Name of Principal



Signature of Principal

26/05/2023

Date:



**Somerville Intermediate School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	7,644,003	7,661,235	7,214,610
Locally Raised Funds	3	697,205	800,037	699,820
Interest Income		34,787	20,000	12,294
<b>Total Revenue</b>		<b>8,375,995</b>	<b>8,481,272</b>	<b>7,926,724</b>
<b>Expenses</b>				
Locally Raised Funds	3	354,768	494,523	337,130
Learning Resources	4	4,895,087	4,729,869	4,832,977
Administration	5	571,952	482,810	473,845
Finance		2,421	4,500	4,266
Property	6	2,291,544	2,769,354	2,128,225
Loss on Disposal of Property, Plant and Equipment		2,073	-	11,471
		<b>8,117,845</b>	<b>8,481,056</b>	<b>7,787,914</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>258,150</b>	<b>216</b>	<b>138,810</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>258,150</b>	<b>216</b>	<b>138,810</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.

**Somerville Intermediate School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		4,741,988	4,741,988	4,572,078
Total comprehensive revenue and expense for the year		258,150	216	138,810
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	31,100
<b>Equity at 31 December</b>		5,000,138	4,742,204	4,741,988

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.

**Somerville Intermediate School**  
**Statement of Financial Position**  
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	482,295	203,820	400,120
Accounts Receivable	8	363,689	352,744	345,902
GST Receivable		-	23,800	23,297
Prepayments		40,116	40,000	39,225
Investments	9	1,800,000	1,200,000	1,001,471
Funds Receivable for Capital Works Projects	16	62,604	-	51,778
		<u>2,748,704</u>	<u>1,820,364</u>	<u>1,861,793</u>
<b>Current Liabilities</b>				
GST Payable		33,292	-	-
Accounts Payable	11	423,307	545,600	535,003
Revenue Received in Advance	12	195,826	23,900	23,798
Provision for Cyclical Maintenance	13	-	-	3,267
Finance Lease Liability	14	9,578	9,578	25,953
Funds held in Trust	15	3,710	-	-
Funds held for Capital Works Projects	16	435,070	17,650	69,075
		<u>1,100,783</u>	<u>596,728</u>	<u>657,096</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,647,921</u>	<u>1,223,636</u>	<u>1,204,697</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	3,477,314	3,640,165	3,641,523
		<u>3,477,314</u>	<u>3,640,165</u>	<u>3,641,523</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	123,317	119,817	95,800
Finance Lease Liability	14	1,780	1,780	8,432
		<u>125,097</u>	<u>121,597</u>	<u>104,232</u>
<b>Net Assets</b>		<u>5,000,138</u>	<u>4,742,204</u>	<u>4,741,988</u>
<b>Equity</b>		<u>5,000,138</u>	<u>4,742,204</u>	<u>4,741,988</u>

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

# Somerville Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,597,008	1,357,377	1,400,069
Locally Raised Funds		625,626	752,187	534,813
International Students		242,372	47,902	65,836
Goods and Services Tax (net)		56,589	(503)	28,419
Payments to Employees		(832,324)	(723,459)	(826,336)
Payments to Suppliers		(1,067,114)	(1,147,038)	(831,313)
Interest Paid		(2,421)	(4,500)	(4,266)
Interest Received		27,850	19,937	10,806
Net cash from/(to) Operating Activities		647,586	301,903	378,028
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(98,520)	(273,000)	(839,452)
Purchase of Investments		(798,529)	(198,529)	298,529
Net cash from/(to) Investing Activities		(897,049)	(471,529)	(540,923)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	31,100
Finance Lease Payments		(27,241)	(27,027)	(26,080)
Funds Administered on Behalf of Third Parties		358,879	353	(60,263)
Net cash from/(to) Financing Activities		331,638	(26,674)	(55,243)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>82,175</b>	<b>(196,300)</b>	<b>(218,138)</b>
Cash and cash equivalents at the beginning of the year	7	400,120	400,120	618,258
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>482,295</b>	<b>203,820</b>	<b>400,120</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.

# Somerville Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Somerville Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### g) Investments

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

#### h) Property, Plant and Equipment

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

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

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Board Owned Buildings	10-40 years
Furniture and equipment	5-15 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### i) Impairment of property, plant, and equipment and intangible assets

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

#### Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

#### j) 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.

#### **k) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **l) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students and other revenue 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.

#### **m) Funds held for Capital Works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

#### **n) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **o) Financial Instruments**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **q) Budget Figures**

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

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

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



## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,596,370	1,356,877	1,402,792
Teachers' Salaries Grants	4,189,265	4,006,764	4,110,428
Use of Land and Buildings Grants	1,844,146	2,297,094	1,696,850
Other Government Grants	14,222	500	4,540
	<u>7,644,003</u>	<u>7,661,235</u>	<u>7,214,610</u>

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	196,032	238,000	189,385
Fees for Extra Curricular Activities	284,731	407,037	256,108
Trading	16,301	17,000	7,650
Fundraising & Community Grants	76,071	60,000	51,747
Other Revenue	48,912	30,000	24,971
International Student Fees	75,158	48,000	169,959
	<u>697,205</u>	<u>800,037</u>	<u>699,820</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	267,042	421,423	238,470
Trading	3,326	-	502
Fundraising and Community Grant Costs	27,167	24,500	28,508
International Student - Employee Benefit - Salaries	44,101	32,400	61,043
International Student - Other Expenses	13,132	16,200	8,607
	<u>354,768</u>	<u>494,523</u>	<u>337,130</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>342,437</u>	<u>305,514</u>	<u>362,690</u>

During the year the School hosted 13 International students (2021:9)

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	82,596	126,358	88,554
Information and Communication Technology	22,136	24,905	23,831
Library Resources	5,982	6,100	4,550
Employee Benefits - Salaries	4,447,422	4,252,148	4,435,870
Staff Development	60,456	42,000	34,097
Depreciation	276,495	278,358	246,075
	<u>4,895,087</u>	<u>4,729,869</u>	<u>4,832,977</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,630	7,677	7,500
Board Fees	4,060	4,900	5,040
Board Expenses	28,484	12,780	12,401
Communication	5,352	6,500	5,998
Consumables	21,468	37,295	30,353
Other	38,882	42,084	41,915
Employee Benefits - Salaries	414,475	319,574	320,599
Insurance	38,287	35,000	37,109
Service Providers, Contractors and Consultancy	13,314	17,000	12,930
	<u>571,952</u>	<u>482,810</u>	<u>473,845</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	26,808	24,200	20,869
Consultancy and Contract Services	114,003	128,000	106,229
Cyclical Maintenance Provision	24,250	24,250	5,978
Grounds	32,310	34,200	18,799
Heat, Light and Water	82,183	82,500	69,300
Repairs and Maintenance	52,270	51,750	90,873
Use of Land and Buildings	1,844,146	2,297,094	1,696,850
Security	3,347	5,000	5,917
Employee Benefits - Salaries	112,227	122,360	113,410
	<u>2,291,544</u>	<u>2,769,354</u>	<u>2,128,225</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	482,295	203,820	400,120
Cash and cash equivalents for Statement of Cash Flows	<u>482,295</u>	<u>203,820</u>	<u>400,120</u>

Of the \$482,295 Cash and Cash Equivalents, \$435,070 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	4,115	2,930	2,880
Interest Receivable	10,088	3,214	3,151
Teacher Salaries Grant Receivable	349,486	346,600	339,871
	<u>363,689</u>	<u>352,744</u>	<u>345,902</u>
Receivables from Exchange Transactions	14,203	6,144	6,031
Receivables from Non-Exchange Transactions	349,486	346,600	339,871
	<u>363,689</u>	<u>352,744</u>	<u>345,902</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,800,000	1,200,000	1,001,471
	<u>1,800,000</u>	<u>1,200,000</u>	<u>1,001,471</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	2,948,382	38,923	-	-	(128,444)	2,858,861
Furniture and Equipment	541,398	41,601	(748)	-	(80,698)	501,553
Information and Communication Technology	87,636	24,113	-	-	(37,417)	74,332
Leased Assets	32,964	4,214	-	-	(25,520)	11,658
Library Resources	31,143	5,508	(1,325)	-	(4,416)	30,910
<b>Balance at 31 December 2022</b>	<u>3,641,523</u>	<u>114,359</u>	<u>(2,073)</u>	<u>-</u>	<u>(276,495)</u>	<u>3,477,314</u>

The net carrying value of computer equipment held under a finance lease is \$11,658 (2021: \$32,964).

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	4,035,818	(1,176,957)	2,858,861	3,996,895	(1,048,513)	2,948,382
Furniture and Equipment	1,908,755	(1,407,202)	501,553	1,872,447	(1,331,049)	541,398
Information and Communication Te	894,415	(820,083)	74,332	870,302	(782,666)	87,636
Leased Assets	76,925	(65,267)	11,658	81,573	(48,609)	32,964
Library Resources	121,380	(90,470)	30,910	121,020	(89,877)	31,143
<b>Balance at 31 December</b>	<u>7,037,293</u>	<u>(3,559,979)</u>	<u>3,477,314</u>	<u>6,942,237</u>	<u>(3,300,714)</u>	<u>3,641,523</u>

UHY HAINES NORTON (AUCKLAND) LIMITED  
For identification purposes only

### 11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	47,217	168,600	165,341
Accruals	7,677	7,650	7,500
Employee Entitlements - Salaries	362,636	363,000	355,928
Employee Entitlements - Leave Accrual	5,777	6,350	6,234
	<u>423,307</u>	<u>545,600</u>	<u>535,003</u>
 Payables for Exchange Transactions	 423,307	 545,600	 535,003
	<u>423,307</u>	<u>545,600</u>	<u>535,003</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees in Advance	188,112	20,800	20,898
Other revenue in Advance	7,714	3,100	2,900
	<u>195,826</u>	<u>23,900</u>	<u>23,798</u>

### 13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	99,067	99,067	93,089
Increase to the Provision During the Year	24,250	24,250	5,978
Use of the Provision During the Year	-	(3,500)	-
Provision at the End of the Year	<u>123,317</u>	<u>119,817</u>	<u>99,067</u>
 Cyclical Maintenance - Current	 -	 -	 3,267
Cyclical Maintenance - Non current	123,317	119,817	95,800
	<u>123,317</u>	<u>119,817</u>	<u>99,067</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

#### 14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	10,031	9,578	28,055
Later than One Year and no Later than Five Years	1,868	1,780	8,686
Future Finance Charges	(541)		(2,357)
	<u>11,358</u>	<u>11,358</u>	<u>34,385</u>
<b>Represented by</b>			
Finance lease liability - Current	9,578	9,578	25,953
Finance lease liability - Non current	1,780	1,780	8,432
	<u>11,358</u>	<u>11,358</u>	<u>34,385</u>

#### 15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	3,710	-	-
	<u>3,710</u>	<u>-</u>	<u>-</u>

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

## 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE SIP - Gym Air Conditioning	(51,778)	162	(9,765)		(61,381)
MOE SIP - New Entry Gates	38,166	6,051	(45,440)		(1,223)
MOE SIP - Replace Shade Structure	30,909	5,026	(35,935)		-
MOE SIP - Hard Court Reorientation Project	-	75,055	(64,565)		10,490
5YA: Electrical & Heating Upgrade Project	-	324,969	(29,377)		295,592
5YA: Wall Linings & Carpet Replacement	-	180,000	(70,709)		109,291
5YA - Drainage Works	-	21,079	(2,625)		18,454
5YA - Targeted Roofing Works	-	14,018	(12,775)		1,243
<b>Totals</b>	<b>17,297</b>	<b>626,360</b>	<b>(271,191)</b>	<b>-</b>	<b>372,466</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	435,070
Funds Receivable from the Ministry of Education	(62,604)
	<u>372,466</u>

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE SIP - Gym Air Conditioning	-	8,383	(60,161)		(51,778)
MOE SIP - New Entry Gates	-	39,301	(1,135)		38,166
MOE SIP - Replace Shade Structure	-	60,540	(29,631)		30,909
<b>Totals</b>	<b>(946)</b>	<b>109,170</b>	<b>(90,927)</b>	<b>-</b>	<b>17,297</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	69,075
Funds Receivable from the Ministry of Education	(51,778)
	<u>17,297</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.

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	4,060	5,040
<i>Leadership Team</i>		
Remuneration	504,835	497,249
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>508,895</u>	<u>502,289</u>

There are 8 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has 3 Finance members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	6	7
	<u>6</u>	<u>7</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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	\$5,000
Number of People	-	1

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – Schools Payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

### Additional Funding Washup Payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$226,156 contract for 5YA Wall Linings to be completed in 2023, which will be fully funded by the Ministry of Education. \$180,000 has been received of which \$70,709 has been spent on the project to date; and
- (b) \$287,889 contract for 5YA Electrical & Heating Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$324,969 has been received of which \$29,377 has been spent on the project to date; and
- (c) \$10,800 contract for 5YA Drainage Works to be completed in 2023, which will be fully funded by the Ministry of Education. \$21,079 has been received of which \$2,625 has been spent on the project to date; and
- (d) \$135,374 contract for SIP Hard Court Re-orientation Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$75,055 has been received of which \$64,565 has been spent on the project to date; and
- (e) \$11,939 contract for 5YA Roofing Works to be completed in 2023, which will be fully funded by the Ministry of Education. \$14,018 has been received of which \$12,775 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$17,297)

### (b) Operating Commitments

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



## 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	482,295	203,820	400,120
Receivables	363,689	352,744	345,902
Investments - Term Deposits	1,800,000	1,200,000	1,001,471
<b>Total Financial assets measured at amortised cost</b>	<b>2,645,984</b>	<b>1,756,564</b>	<b>1,747,493</b>

### Financial liabilities measured at amortised cost

Payables	423,307	545,600	535,003
Finance Leases	11,358	11,358	34,385
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>434,665</b>	<b>556,958</b>	<b>569,388</b>

## 23. Events After Balance Date

There were no significant events after the balance date that impacts 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.

## Kiwisport Note 2022

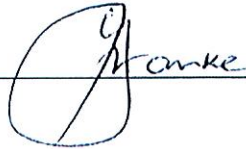
School: Somerville Intermediate

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Ref 3

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$12,863.30 (excluding GST). The funding was put towards *various sporting equipment and coaching opportunities for students.*

Signed by Principal



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**SOMERVILLE**  
INTERMEDIATE SCHOOL

*"the best you can be"*

## **Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022**

### **Principles of being a Good Employer**

#### **Healthy environment**

At Somerville Intermediate School we work together to create a healthy environment that minimises workplace stress.

We maintain a mentally healthy workplace by:

- not tolerating bullying, harassment, or discrimination
- promoting mental wellbeing and encouraging staff to take breaks
- educating our staff about stress and strategies to manage their wellbeing
- providing procedures for identifying and managing risk factors and stressors in our school
- helping staff understand their role within the school
- discussing workload and stress levels at health and safety meetings and during professional conversations
- ensuring the board and staff accept joint responsibility for stress management
- promoting a healthy work-life balance
- providing information about support services that staff can access.

#### **Managing stress**

Stress can have a negative impact on a person's health and wellbeing, and individuals can respond to stress in a variety of ways.

We encourage staff to:

- speak up if they need help or support
- report harassment or discrimination
- support colleagues to speak up if they need help
- take their own steps to stay mentally healthy at work (e.g. taking breaks)
- treat everyone with respect
- ask about options (e.g. flexible working arrangements, special leave) if they need time away from work to manage mental wellbeing

Our school ensures a safe and inclusive learning environment, free from racism, discrimination, and bullying (NELP: Objective 1, Priority 1). The aims, aspirations and involvement of Māori are promoted and supported. A culturally safe place for all employees is fostered.

Harassment is any behaviour that is unwelcome, intimidating, intrusive, or offensive to the receiver. Conduct amounting to harassment may also be criminal and it may be necessary for it to be reported to the police.

In addition if the harassment is between or among parents or a parent is harassing a staff member, it may be dealt with using the [Community Conduct Expectations](#) policy, in the first instance.

### **Harassment**

Harassment is not tolerated at Somerville Intermediate School and we:

- educate and inform the whole school community about what is acceptable, and what is unacceptable behaviour
- promote respectful interactions between members of the school community, maintaining dignity and enhancing mana
- provide educational programmes that promote positive attitudes towards diversity
- support staff if they are experiencing harassment
- meet the requirements of relevant legislation

### **Equal Employment Opportunities**

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

We comply with the Public Service Act to be a “good employer”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the Board:

- appoints a member to be the EEO officer (the principal)
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias
- Regularly reviews practices, achievements and acts on recommendations

# SOMERVILLE INTERMEDIATE

## ANALYSIS OF VARIANCE

### MATHEMATICS TARGET GOAL 2022

**TARGET:** To accelerate the learning and achievement in mathematics of 44 boys and girls in Year 8, so that they are able to meet the mathematics demands of the New Zealand Curriculum at level 4. The overall goal is to raise student achievement through an inquiry-based mathematics approach so that 85% of Year 8 students, will be achieving at level 4 by the end of 2022.

STRATEGIES	OUTCOMES	ANALYSIS	EVALUATION
<p>Use the end of 2021 data to identify the target group. (i.e. students achieving at level 3L).</p> <p>Mathematics acceleration classes continued. The aim was for Target students to get a double dose of mathematics.</p> <p>The target group was tracked on a document and shared with class teachers, whanau leaders and Year level DP to monitor student progress.</p> <p>Teachers identify barriers and use a variety of strategies to bridge the gap.</p>	<p>We initially had 48 children in the Mathematics Target group but 4 students left so there were 44 by the end of the year.</p> <p>We did not reach the target of 80% of this group reaching 4L, however, all (except 3) of the target students progressed either a half or full curriculum level this year.</p> <p>The students who did not move into the next categorisation of data did make improvements but also faced barriers. Two students have had attendance concerns. One has faced a lot of pastoral challenges with their behaviour. Focuses for this student have been around stability of their</p>	<p>This group comprised of: 45% Male and 55% Female</p> <p>The ethnic breakdown was: NZ European – 35% NZ Māori – 21% Pasifika – 12% African origins – 9% Asian – 14% British/Irish – 2% Australian – 2% Other European - 2% Middle Eastern - 2%</p> <p>Although we did not achieve our goal and only had 43% of the Target students reach the expected level (4L) it was</p>	<p>The focus for this year was to ensure effective mathematics pedagogy is embedded in the school and that the previous two years of professional development was starting to show a shift in teacher practice and student progress. It was important to raise Whānau Leaders' capability to support teachers' practice to design purposeful collaborative learning tasks.</p> <p>The focus of the PD this year was to build the expertise of the whānau leader capability to support planning. Staff meetings were used to support teachers' knowledge of the Learning Progression Framework (LPF). Teachers have now explored all mathematic LPF signposts and have a good</p>

<p>Opportunities were provided for teachers to share strategies that are particularly effective for students in the target group.</p> <p>PD for all staff around Formative Assessment and how to use data to inform teaching.</p> <p>Utilise PAT as a formative assessment tool to inform teaching and learning programmes and inform overall teacher judgements.</p> <p>Consolidation of the mathematical inquiry approach which includes using flexible groupings, student discourse and rich mathematical tasks.</p> <p>Rapid Routines were explored with the Mathematics facilitator and modelled to curriculum leaders, and staff.</p> <p>Development and implementation of a Maths Talk Rubric for teachers to self-assess their pedagogy and create opportunities for building capability.</p> <p>With the support of a mathematics facilitator, curriculum leaders will further develop teachers' understanding</p>	<p>attitudes and develop strategies for dealing with things that triggered reactive behaviour.</p> <p>7% have made no shift</p> <p>48% have made progressed a half-level of the curriculum from 3L to 4B.</p> <p>43 % have progressed a full curriculum level from 3L to 4L.</p> <p><b>Target group Outcomes by Gender:</b></p> <p>The target group consists of 20 (45%) Males and 24 (55%) Females.</p> <p>Of these children, 19 (43%) are now meeting expected levels of 4L.</p> <p>This means that 10 boys and 9 girls have met the expected levels.</p> <p><b>Māori and Pasifika Analysis:</b></p> <p>By the end of the year there were 9 Māori students in the Target Group.</p> <p>None remained at 3L 4 moved from 3L to 4B 5 moved from 3L to 4L</p>	<p>impressive to see that 91 % had made a shift into Level 4.</p> <p>While there are some of the target students who have not achieved accelerated gains, there has been a significant shift for these students in mathematics.</p> <p>On the whole, the students receiving support in the afternoon acceleration classes were motivated and showed a huge increase in their ability in a relatively short time.</p> <p><b>Barriers to children's learning:</b></p> <ul style="list-style-type: none"> <li>• Attendance has been an issue this year. In particular, in Semester One where traffic light restrictions had strict and lengthy isolation periods.</li> <li>• Another barrier has been re-engaging students in their learning after two interrupted years.</li> </ul> <p>Students have struggled to maintain focus for sustained periods of time and following a routine became a teaching point for many. There was also an increase in the number of students who needed pastoral support</p>	<p>understanding of these. Teachers are now using the LPF for planning and assessment. Teachers have found that it is a great tool to complement the design of maths tasks and to help with summative and formative assessment. The LPF has helped teachers understand the breadth and complexity of students' knowledge, skills, and attitudes in mathematics. The signposts and illustrations of the frameworks provide rich insights into the comprehensive sets of knowledge and skills that students need in mathematics.</p> <p>It has been pleasing to see all staff progress in their mathematics pedagogy this year. Observations became the norm and teachers started to get comfortable with modelling practice. This helped all teachers with effective practice that underpinned the theory of collaborative mathematics. The Collaborative Maths - Maths Talk Learning has been used by whānau leaders and teachers, it is a tool that has helped teachers reflect where they currently sit on the rubric and formulate goals for improvement. This rubric will continue to support this growth in 2023.</p>
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<p>of how to effectively implement mixed ability/flexible groupings and identify and meet the individual needs within these flexible groups.</p> <p>Curriculum leaders and the mathematics facilitator ensure that all teachers have a shared understanding of effective pedagogy across all levels.</p> <p>Mathematics facilitator works alongside teachers to help build their confidence by either modelling and co-teaching.</p> <p>Mathematics facilitator works alongside whānau leaders to build their confidence to co-teach, plan with their whānau and identify teacher needs.</p> <p>Consolidate the use of authentic, rich tasks which connect to students' experiences in order to engage their interest and develop their thinking skills.</p> <p>Opportunities for students to make connections between concepts and work collaboratively to solve problems.</p>	<p>There were 5 Pasifika students in the Target Group. None remained at 3L 1 moved from 3L to 4B 4 moved from 3L to 4L</p> <p>Our overall goal was to raise achievement so that 85% of Year 8 students were achieving at level 4 by the end of 2022.</p> <p>We missed achieving our goal with 78% of all our Year 8's achieving at level 4</p> <p>The ethnic breakdown was: All of Yr 8 Cohort – 78% NZ European – 73% Maori – 56% Pasifika – 90% Asian – 88%</p> <p>It was pleasing to see that males and females in Year 8 were achieving at similar levels with males 77% and females 79% meeting the expected level.</p>	<p>which is likely due to these same interruptions.</p> <p>Strategies that work well for these children:</p> <ul style="list-style-type: none"> <li>- Small groups, hands-on activities and working with individual students</li> <li>- Authentic contexts for learning.</li> <li>- Modelling and then opportunities to work independently</li> <li>- A huge focus on developing number strategies.</li> <li>- Learning of basic skills in a fun way to build up confidence</li> <li>- Front loading of concepts so that they have success when they are back in class.</li> <li>- Using lots of praise and giving them as many opportunities as possible to have success.</li> </ul>	<p><b>Focuses for 2023</b></p> <p>A robust and well-considered overview for 2023 has been developed and consulted on. This will help to ensure the intentional and explicit setting and sequencing of mathematical goals and related tasks.</p> <p>The use of authentic tasks to connect with students' experiences in order to engage their interest and develop their thinking skills. The LPF/transdisciplinary practice will support this.</p> <p>Continue to revisit/consolidate understanding of PAT data. This will mean data is used effectively to inform teaching and learning programmes as well as support students in using the pathways more effectively in order to take ownership of their learning.</p> <p>Further development of acceleration programmes in mathematics for priority and target students (those nearly meeting the expectation, Māori and Pasifika learners).</p> <p>Build relationships with feeder schools to help with smooth transitions and accurate sharing of assessment data.</p> <p>Support the Professional Development for effective mathematics pedagogy for</p>
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<p>Number talks to consolidate mental computation and sharing of strategies.</p> <p>Talk moves to build student discourse and mathematical vocabulary.</p> <p>Education Perfect utilised across all classes to cater to individual learning needs such as learning a concept or consolidating learning.</p>			<p>PCTs and teachers new to SIS.</p> <p>ALF practises, such as the continuation of walkthroughs and implementations of Practice Analysis Conversations (PAC) utilised in mathematics development.</p>
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# SOMERVILLE INTERMEDIATE

## ANALYSIS OF VARIANCE

### ENGLISH TARGET GOAL 2022

**TARGET:** To accelerate the learning and achievement in reading for a group of 55 Year 8 target students who require their learning to be accelerated so that by the end of the year, they will be able to meet the reading demands of the New Zealand Curriculum at level 4. Meeting this target will help us achieve our overall goal of 80% of Year 8 students, achieving at level 4 by the end of 2022.

To accelerate the learning and achievement in reading for a group of 34 Year 8 target students who require their learning to be accelerated so that by the end of the year, they will be able to meet the writing demands of the New Zealand Curriculum at level 4. Meeting this target will help us achieve our overall goal of 80% of Year 8 students, achieving at level 4 by the end of 2022.

STRATEGIES	OUTCOMES	ANALYSIS	EVALUATION
<p>Data was analysed at the end of 2021 to identify students achieving at level 3L. The writing target group was formed to focus solely on the achievement of male students. The data in previous years showed a pattern of boys performing lower than females. The reading target group captured all students achieving at 3L.</p> <p>We undertook a year of Professional Development with</p>	<p><b>Reading</b> The target group consisted of 55 students initially but dropped to 52 when 3 students left.</p> <p>51 of the Target students made a shift from 3L. 1 student remained at 3L.</p> <p>2 % have made no shift</p> <p>38% have progressed a half-level of the curriculum from 3L to 4B.</p> <p>56 % have progressed a full curriculum level from 3L to 4L.</p>	<p><b>Reading</b> This group comprised of: 58% Male and 42% Female</p> <p>The ethnic breakdown was: NZ European – 33% NZ Māori – 15% Pasifika – 10% African origins – 10% Asian – 25% Australian - 2% British/Irish - 2% Other European - 2%</p>	<p>We have learned a lot this year about important acceleration strategies for students in English. This year a significant amount of resourcing was put into developing Assessment for Learning (AFL) practices with all staff with a specific focus on English. There has also been a school-wide focus on utilising a collaborative inquiry model to identify specific student needs and address these through a research-driven cyclical approach. We can see the success of these strategies in the results of our target students, in student voice (captured through AFL measures) and in the learnings shared from collaborative inquiries.</p>

<p>facilitators from Evaluation Associates with a focus on Assessment for Learning practices. There was a particular focus on clarity in learning purpose, co-constructed success criteria, regular meaningful feedback, collecting students' voices, and Practice Analysis Conversations (PAC) that scaffolded staff in having regular and focused observations and conversations on their practice in the English curriculum. This PD will carry on into 2023.</p> <p>The target group was tracked on a document and shared with class teachers, whānau leaders and Year level DP's to monitor student progress.</p> <p>Teachers identify barriers to learning and strategies employed to accelerate progress. Teachers addressed the needs of students in their whānau through a research-driven collaborative inquiry.</p> <p>Opportunities were provided for teachers to share strategies that are particularly effective for students in the target group and support the implementation of these strategies. Staff Bytes</p>	<p>4% have progressed over a full curriculum level from 3L to 5B.</p> <p>This means that 60% of the target students are now at expected levels(4L)</p> <p>This is significant when we consider previous years we were only able to reach around 35% of target students making this shift. It is, however, far from the goal of 80% of target students moving</p> <p><b>Writing</b> The target group consisted of 34 students initially but dropped to 33 when 1 student left.</p> <p>29 of the Target students made a shift from 3L</p> <p>4 students remained at 3L</p> <p>12 % have made no shift</p> <p>52% have made progressed a half-level of the curriculum from 3L to 4B.</p> <p>36 % have progressed a full curriculum level from 3L to 4L.</p> <p>None have progressed over a full curriculum level from 3L to 5B.</p> <p>This means that 36% of the target children are now at expected levels(4L)</p>	<p>There has been a significant shift for students in reading and of the 52 students in the target group, it was pleasing to see that 98% of the students have made progress.</p> <p>While some of the target students have not made accelerated gains, learning has been accelerated for 60% of students who have made or exceeded the expected progress.</p> <p>Despite the array of strategies employed, 38% of students only progressed half a curriculum level. However, they are showing far greater confidence and are willing to try in class.</p> <p>Although we did not achieve our goal, we can celebrate that 98% of the English Target children made positive progress in reading.</p> <p><b>Writing</b> This group comprised of: 33 (100%) Male students.</p> <p>The ethnic breakdown was: NZ European – 42% NZ Māori – 9% Pasifika – 9% African origins – 3%</p>	<p>Whilst we have seen the benefits of these approaches there is still more to do to embed these practices.</p> <p>Whilst we did not experience lockdowns this year, there is no doubt we were still impacted by COVID restrictions (Semester One) and the impact the lockdowns have had on learners over the past two years.</p> <p>Next year, leaders will continue to closely monitor planning, observe lessons and give feedback on the way teachers are differentiating programmes and catering for diverse learners. This will take the form of Practice Analysis Conversations (PAC).</p> <p><b>Focus for 2023</b> Curriculum leaders will work with whānau leaders to identify teachers needing support.</p> <p>Greater emphasis will be placed on student engagement and the factors that enhance this. Lessons should be planned to grow attitudes that result in students enjoying reading and writing.</p> <p>Professional development in Assessment for Learning practices will continue in 2023.</p> <p>Develop acceleration programmes to be led by Deputy Principals to support in-class learning.</p> <p>Continue to target reading with a strong focus on guided reading and build in critical thinking skills.</p>
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<p>provided opportunities for both English curriculum leads and classroom teachers to share.</p> <p>PD for all staff around Formative Assessment and how to use data to inform teaching. The Learning Progressions Framework (LPPF) signposts were unpacked in a series of staff meetings and our Progress Indicators were simplified for student accessibility.</p> <p>Utilise PAT as a formative assessment tool to inform teaching and learning programmes and inform overall teacher judgements.</p> <p>Implementation of our Learning Design Framework encourages and supports transdisciplinary teaching and learning. This in turn provided opportunities for students to find success in English across the broader curriculum.</p> <p>Student motivation, confidence and engagement with text are key elements identified in those making significant progress.</p> <p>An effective and balanced reading programme as students are more</p>	<p>This is a positive shift for our target students with 52% now working in the beginning of Level 4 and 36% now confidently at Level 4. It is, however, far from the goal of 80% of target students being at 4L.</p> <p><b>Reading</b> <b>Target group Outcomes by Gender:</b></p> <p>The target group consists of 30 Males and 22 Females.</p> <p>18 boys and 13 girls have reached or are exceeding the expected levels.</p> <p><b>Maori and Pasifika Analysis:</b></p> <p>By the end of the year there were 8 Māori students in the Target Group (2 male and 6 females).</p> <p>3 remained at 3L 4 moved from 3L to 4B 1 moved from 3L to 4L</p> <p>There were 5 Pasifika students in the Target Group (3 male, 2 female) 2 moved from 3L to 4B 3 moved from 3L to 4L</p> <p><b>Writing</b> <b>Target group Outcomes by Gender:</b></p>	<p>Asian – 21% British/Irish – 6%</p> <p>There has been a positive shift for students in writing and of the 33 students in the target group, it was pleasing to see that 88% of the students have made progress.</p> <p>While some of the target students have not made accelerated gains, learning has been accelerated for 36% of students who have made or exceeded the expected progress.</p> <p>Despite the array of strategies employed, 52% of students only progressed half a curriculum level. However, they are showing far greater confidence and are willing to try in class.</p> <p>Although we did not achieve our goal, we can celebrate that 88% of the English Target children made positive progress in reading.</p> <p><b>Barriers to learning that have been identified as limiting progress in reading and writing</b></p> <ul style="list-style-type: none"> <li>• Attendance has been an issue this year. In particular, in Semester</li> </ul>	<p>Classroom teachers/whānau teachers will continue to employ research-based strategies for addressing the specific needs of their students (Slow writes, VCOOP, 7-Minute Writes etc).</p> <p>Staff PLD sessions/Friday Bytes to focus on research-driven pedagogy with a particular focus on supporting writing for boys.</p> <p>Staff PLD on the integration of reading/writing programmes. This will minimise challenges with timetabling and provide adequate time for writing.</p> <p>Greater ownership of target students and regular discussions around progress and needs in whānau meetings.</p> <p>Focus on moderation practices/tracking data in relation to the PACT tool, Learning Progressions Framework and our re-categorisation of achievement levels.</p> <p>English curriculum leaders, classroom teachers and whānau leaders will continue to identify and address barriers to learning (attendance etc).</p>
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<p>engaged in smaller reading groups that focuses on their gaps.</p> <p>Finding texts that are of interest to the group.</p> <p>Unpacking reading strategies so students can recall on these to make sense of texts they read.</p> <p>Teachers have explored ways to motivate students in writing, particularly our boys, by giving them the choice of topics and style.</p> <p>Schoolwide professional development on moderation and forming OTJ's, to ensure we are all consistent. This will be ongoing, especially important for new staff</p>	<p>The target group consists of 33 Males.</p> <p>12 boys have reached the expected level.</p> <p><b>Māori and Pasifika Analysis:</b></p> <p>By the end of the year there were 3 Māori students in the Target Group.</p> <p>1 remained at 3L 1 moved from 3L to 4B 1 moved from 3L to 4L</p> <p>There were 3 Pasifika students in the Target Group.</p> <p>1 remained at 3L 1 moved from 3L to 4B 1 moved from 3L to 4L</p> <p><b>Reading</b></p> <p>The overall Reading goal was to raise achievement so that 80% of Year 8 students will be achieving at level 4 by the end of 2022.</p> <p>Although we did not manage to achieve this goal (76%), we were pleased with the overall achievement in this unsettled year of learning. It was good to see that most ethnicities had 76% or more of their groups working at and above the expected level.</p>	<p>One where traffic light restrictions had strict and lengthy isolation periods.</p> <ul style="list-style-type: none"> <li>Another barrier has been re-engaging students in their learning after two interrupted years. Students have struggled to maintain focus for sustained periods of time and following a routine became a teaching point for many. There was also an increase in the number of students who needed pastoral support which is likely due to these same interruptions.</li> <li>Important learnings from 2022 for reading are that more emphasis on structured reading will be important to address the issues lockdowns and isolations have created.</li> <li>Important learnings from 2022 for writing are that emphasis on instructional writing, writing mileage and regular and clear feedback from teachers and peers drives the learning process for our learners.</li> </ul>	
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		<p>The ethnic breakdown was:  All of Yr 8 Cohort – 70%  NZ European – 73%  Māori – 62%  Pasifika – 60%  Asian – 75%</p>	