

# GLEN EDEN PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	1285
<b>Principal:</b>	Donna Soljan
<b>School Address:</b>	3 Glenview Road, Glen Eden, Waitakere City
<b>School Postal Address:</b>	3 Glenview Road, Glen Eden, Waitakere City
<b>School Phone:</b>	09 818 6686
<b>School Email:</b>	principal@geps.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>How Position Gained</b>	<b>Position</b>	<b>Term Expires</b>
Varnia Taua	Elected	Board Chair	May-19
Arona Sa	Elected	Member	Jun-22
Donna Soljan	Appointed	Principal	Jun-22
Glennis Blakeborough	Elected	Member	May-19
Jared Adams	Elected	Member	Jun-22
Ngaire Williams	Elected	Staff Representative	Jun-22
Raewyn Teleiai	Elected	Member	Jun-22
Sarah Mayo	Elected	Board Chair	Jun-22
Summar De Luen	Elected	Member	Jun-22

#### Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

# GLEN EDEN PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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# Glen Eden Primary School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Sarah Louise Mayo

Full Name of Board Chairperson

Donna Maree Soljan

Full Name of Principal

SL Mayo

Signature of Board Chairperson

Donna Soljan

Signature of Principal

2/6/2020

Date:

2/6/2020.

Date:

# Glen Eden Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	3,084,916	2,933,514	3,124,609
Locally Raised Funds	3	260,716	105,600	74,267
Interest income		10,716	10,000	13,953
		<u>3,356,348</u>	<u>3,049,114</u>	<u>3,212,829</u>
<b>Expenses</b>				
Locally Raised Funds	3	48,477	68,600	30,327
Learning Resources	4	1,898,017	1,866,895	1,895,684
Administration	5	190,852	213,600	196,812
Finance		6,722	5,640	5,677
Property	6	893,224	844,183	866,811
Depreciation	7	89,342	80,000	79,756
Loss on Disposal of Property, Plant and Equipment		5,841	-	5,986
		<u>3,132,475</u>	<u>3,078,918</u>	<u>3,081,053</u>
<b>Net Surplus / (Deficit) for the year</b>		223,873	(29,804)	131,776
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>223,873</u>	<u>(29,804)</u>	<u>131,776</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.



# Glen Eden Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>1,050,412</u>	<u>1,050,411</u>	<u>912,500</u>
Total comprehensive revenue and expense for the year		223,873	(29,804)	131,776
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,136
<b>Equity at 31 December</b>	24	<u>1,274,285</u>	<u>1,020,607</u>	<u>1,050,412</u>
Retained Earnings		1,274,285	1,020,607	1,050,412
<b>Equity at 31 December</b>		<u>1,274,285</u>	<u>1,020,607</u>	<u>1,050,412</u>

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

# Glen Eden Primary School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	621,920	575,583	252,740
Accounts Receivable	9	141,961	161,039	161,039
GST Receivable		8,235	9,720	9,720
Prepayments		15,579	10,190	10,190
Inventories	10	888	557	557
Investments	11	-	-	306,647
		<u>788,583</u>	<u>757,089</u>	<u>740,893</u>
<b>Current Liabilities</b>				
Accounts Payable	13	152,414	154,732	154,729
Borrowings - Due in one year	14	9,475	-	-
Revenue Received in Advance	15	-	25,022	25,022
Provision for Cyclical Maintenance	16	17,575	-	-
Finance Lease Liability - Current Portion	17	34,793	21,001	21,001
Funds held for Capital Works Projects	18	-	-	(40,249)
		<u>214,257</u>	<u>200,755</u>	<u>160,503</u>
<b>Working Capital Surplus/(Deficit)</b>		574,326	556,334	580,390
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	795,153	445,747	491,745
Work In Progress		-	60,478	20,229
		<u>795,153</u>	<u>506,225</u>	<u>511,974</u>
<b>Non-current Liabilities</b>				
Borrowings	14	35,531	-	-
Provision for Cyclical Maintenance	16	23,031	29,551	29,551
Finance Lease Liability	17	36,631	12,401	12,401
		<u>95,193</u>	<u>41,952</u>	<u>41,952</u>
<b>Net Assets</b>		<u>1,274,285</u>	<u>1,020,607</u>	<u>1,050,412</u>
<b>Equity</b>				
	24	<u>1,274,285</u>	<u>1,020,607</u>	<u>1,050,412</u>

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

# Glen Eden Primary School

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		738,388	751,447	723,646
Locally Raised Funds		226,999	130,663	99,332
Goods and Services Tax (net)		1,485	11,908	11,908
Payments to Employees		(231,461)	(268,805)	(243,544)
Payments to Suppliers		(421,357)	(570,926)	(502,993)
Cyclical Maintenance Payments in the year		(781)	(15,002)	(1,420)
Interest Paid		(6,722)	(5,640)	(5,677)
Interest Received		11,066	12,473	16,426
Net cash from Operating Activities		317,617	46,118	97,678
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE		-	-	13,348
Purchase of PPE		(300,675)	(101,592)	(78,909)
Proceeds from Sale of Investments		306,647	401,717	347,517
Net cash from Investing Activities		5,972	300,125	281,956
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	6,136
Finance Lease Payments		(39,664)	(4,998)	(51,521)
Loans Received/ Repayment of Loans		45,006	-	-
Funds Held for Capital Works Projects		40,249	-	(292,696)
Net cash from Financing Activities		45,591	(4,998)	(338,081)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>369,180</b>	<b>341,245</b>	<b>41,553</b>
Cash and cash equivalents at the beginning of the year	8	252,740	234,338	211,189
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>621,920</b>	<b>575,583</b>	<b>252,740</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



# **Glen Eden Primary School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Glen Eden Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

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

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### ***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 Act 1989 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

###### ***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.

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

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

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

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

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

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

##### ***Recognition of grants***

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

#### **c) Revenue Recognition**

##### ***Government Grants***

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

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

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

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

##### ***Other Grants***

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

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

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

##### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.



**e) 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.

**f) 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.

**g) 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.

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

**Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.*

**i) Inventories**

Inventories are consumable items held for sale and comprise 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.

**j) 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.

**Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*



### **k) 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **l) Impairment of property, plant, and equipment**

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 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.

#### **m) 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.

#### **n) Employee Entitlements**

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

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **o) 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.

#### **p) 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.

#### **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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **r) Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but 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 at the start of the year.

**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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	587,933	551,500	616,004
Teachers' Salaries Grants	1,684,978	1,646,045	1,735,371
Use of Land and Buildings Grants	661,550	651,783	661,957
Resource Teachers Learning and Behaviour Grants	40,630	25,000	36,947
Other MoE Grants	102,241	58,486	70,468
Other Government Grants	7,584	700	3,862
	<u>3,084,916</u>	<u>2,933,514</u>	<u>3,124,609</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	169,334	23,000	9,350
Activities	40,502	43,600	14,886
Trading	32,053	22,000	25,882
Fundraising	18,827	17,000	24,149
	<u>260,716</u>	<u>105,600</u>	<u>74,267</u>
<b>Expenses</b>			
Activities	40,854	54,600	22,078
Trading	4,642	12,000	4,943
Fundraising (Costs of Raising Funds)	2,981	2,000	3,306
	<u>48,477</u>	<u>68,600</u>	<u>30,327</u>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<u>212,239</u>	<u>37,000</u>	<u>43,940</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	76,657	91,850	69,620
Equipment Repairs	3,867	7,500	5,973
Overseas Travel	5,550	-	-
Library Resources	2,403	2,500	1,729
Employee Benefits - Salaries	1,795,480	1,731,045	1,810,983
Staff Development	14,060	34,000	7,379
	<u>1,898,017</u>	<u>1,866,895</u>	<u>1,895,684</u>

During the year ended 31 December 2019, the Principal and Deputy Principal and a teacher, travelled to Melbourne, Australia at a cost of \$5,550 for the purpose of attending the National Future Schools Expo 2019 for professional learning development for the school. The travel was funded from the school operational funding. (2018: nil)

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,190	6,000	6,030
Board of Trustees Fees	3,158	3,000	3,090
Board of Trustees Expenses	8,430	9,500	2,259
Communication	8,083	8,800	9,240
Consumables	46,093	57,000	57,377
Other	15,487	22,300	16,363
Employee Benefits - Salaries	81,061	81,000	81,028
Insurance	8,000	13,000	7,775
Service Providers, Contractors and Consultancy	14,350	13,000	13,650
	<u>190,852</u>	<u>213,600</u>	<u>196,812</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	62,682	66,400	86,935
Cyclical Maintenance Provision	11,836	2,000	(11,582)
Grounds	8,728	6,400	10,876
Heat, Light and Water	35,077	28,000	35,079
Rates	96	100	88
Repairs and Maintenance	43,545	29,500	35,481
Use of Land and Buildings	661,550	651,783	661,957
Security	6,826	9,000	9,243
Employee Benefits - Salaries	62,884	51,000	38,734
	<u>893,224</u>	<u>844,183</u>	<u>866,811</u>

## 7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	9,040	8,095	7,315
Furniture and Equipment	30,576	27,379	27,940
Information and Communication Technology	9,800	8,775	18,069
Leased Assets	37,602	33,670	24,307
Library Resources	2,324	2,081	2,125
	<u>89,342</u>	<u>80,000</u>	<u>79,756</u>

## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	350	350	350
Bank Current Account	286,635	233,724	217,528
Bank Call Account	34,935	34,862	34,862
Short-term Bank Deposits	300,000	306,647	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	621,920	575,583	252,740

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	8,695	-	-
Interest Receivable	730	1,080	1,080
Banking Staffing Underuse	16,629	-	-
Teacher Salaries Grant Receivable	115,907	159,959	159,959
	141,961	161,039	161,039
Receivables from Exchange Transactions	9,425	1,080	1,080
Receivables from Non-Exchange Transactions	132,536	159,959	159,959
	141,961	161,039	161,039

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	888	557	557
	888	557	557

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	306,647
Total Investments	-	-	306,647



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	274,933	102,258	-	-	(9,040)	368,151
Furniture and Equipment	149,867	200,698	(1,904)	-	(30,576)	318,085
Information and Communication Technology	20,011	14,168	(2,993)	-	(9,800)	21,386
Leased Assets	32,063	77,686	(887)	-	(37,602)	71,260
Library Resources	14,871	4,668	(944)	-	(2,324)	16,271
<b>Balance at 31 December 2019</b>	<b>491,745</b>	<b>399,478</b>	<b>(6,728)</b>	<b>-</b>	<b>(89,343)</b>	<b>795,153</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	394,870	(26,719)	368,151
Furniture and Equipment	631,137	(313,052)	318,085
Information and Communication Technology	119,369	(97,983)	21,386
Leased Assets	116,924	(45,665)	71,260
Library Resources	60,173	(43,902)	16,271
<b>Balance at 31 December 2019</b>	<b>1,322,473</b>	<b>(527,321)</b>	<b>795,153</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	282,249	-	-	-	(7,315)	274,934
Furniture and Equipment	137,082	43,038	(2,314)	-	(27,940)	149,866
Information and Communication Technology	23,506	14,515	59	-	(18,069)	20,011
Leased Assets	49,942	19,777	(13,348)	-	(24,307)	32,064
Library Resources	19,569	1,158	(3,731)	-	(2,125)	14,871
<b>Balance at 31 December 2018</b>	<b>512,348</b>	<b>78,488</b>	<b>(19,334)</b>	<b>-</b>	<b>(79,756)</b>	<b>491,745</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	292,612	(17,679)	274,934
Furniture and Equipment	438,837	(288,970)	149,866
Information and Communication Technology	125,040	(105,029)	20,011
Leased Assets	92,551	(60,488)	32,064
Library Resources	59,264	(44,393)	14,871
<b>Balance at 31 December 2018</b>	<b>1,008,304</b>	<b>(516,559)</b>	<b>491,745</b>

### 13. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	10,844	8,885	8,882
Accruals	6,190	6,030	6,030
Employee Entitlements - Salaries	115,907	139,817	135,337
Employee Entitlements - Leave Accrual	19,473	-	4,480
	<u>152,414</u>	<u>154,732</u>	<u>154,729</u>
Payables for Exchange Transactions	152,414	154,732	154,729
	<u>152,414</u>	<u>154,732</u>	<u>154,729</u>

The carrying value of payables approximates their fair value.

### 14. Borrowings

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Due in One Year	9,475	-	-
Due Beyond One Year	35,531	-	-
	<u>45,006</u>	<u>-</u>	<u>-</u>

The school has borrowings at 31 December 2019 of \$45,000 (31 December 2018: nil). This loan is from the Energy Efficiency and Conservation Authority for the purpose of Upgrading the lighting to LED. The loan is unsecured and payable in equal instalments of \$2,368.

### 15. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	-	25,022	25,022
	<u>-</u>	<u>25,022</u>	<u>25,022</u>

## 16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	29,551	29,551	42,553
Increase/ (decrease) to the Provision During the Year	11,836	2,000	(11,582)
Use of the Provision During the Year	(781)	-	(1,420)
Provision at the End of the Year	40,606	31,551	29,551
Cyclical Maintenance - Current	17,575	-	-
Cyclical Maintenance - Term	23,031	29,551	29,551
	40,606	29,551	29,551

## 17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	39,902	21,001	23,075
Later than One Year and no Later than Five Years	39,080	12,401	13,199
Later than Five Years	-	-	-
	78,982	33,402	36,274

## 18. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Modern Learning Environment	<i>completed</i>	(40,249)	40,248	-	-	-
Totals		(40,249)	40,248	-	-	-
						-
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Modern Learning Environment	<i>in progress</i>	252,447	-	(292,696)	-	(40,249)
Totals		252,447	-	(292,696)	-	(40,249)



## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,158	3,090
Full-time equivalent members	0.06	0.06
<i>Leadership Team</i>		
Remuneration	359,042	416,698
Full-time equivalent members	3	4
Total key management personnel remuneration	362,200	419,788
Total full-time equivalent personnel	3.06	4.06

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	0	0
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	1.00	1.00
110-120	1.00	
	2.00	1.00

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

## 24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.



## 25. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	621,920	575,583	252,740
Receivables	141,961	161,039	161,039
Investments - Term Deposits	-	-	306,647
Total Financial assets measured at amortised cost	<u>763,881</u>	<u>736,622</u>	<u>720,426</u>

### Financial liabilities measured at amortised cost

Payables	152,414	154,732	154,729
Borrowings - Loans	45,006	-	-
Finance Leases	71,424	33,402	33,402
Total Financial Liabilities Measured at Amortised Cost	<u>268,844</u>	<u>188,134</u>	<u>188,131</u>

## 26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School Holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 27. Comparatives

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

## 28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

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

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.



## Independent Auditor's Report

### To the readers of Glen Eden Primary School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Glen Eden Primary School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, 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 20, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

### Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

### Basis of 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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (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 Glen Eden Primary School.



**Brendon Foy**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



## 2019 Target Students AOV Report to The Board of Trustees, December 2019

### Students Reading Below Reading Expectations - Analysis of Data by Year Level

Highlight green = left GEPS

Highlight yellow is now working at

2019 Year 2 Students of concern - Reading						
Ethnicity	Gender	Age at end of 2018	R/R level end of 2018	R/R level end of Term 2	R/R level end of Term 4	Interventions & notes
Tongan	F	6y	L1	L2	L3	Reading recovery - began 2019 Applied for and got ICS for 2020
Māori	F	6y 2m	L4	L5	L8	Quick 60 group - two terms 2019 Reading recovery 2019
Samoan	M	6y 4m	L4	L13	L15	Quick60 2018 Reading recovery 2019
Samoan	M	6y 4m	L3	L7	L12	Quick 60 2019
Tongan	M	6y	L3	L9	L12	Quick 60 group - two terms 2019 Reading recovery 2019
Pākehā	M	5y 7m	L3	L9	L11	Supported by Advisor on Deaf
Samoan	F	5y 9m	L3	L9	L12	
Tongan	M	6y 8m	L6	L10	L11	
Filipino	M	5y 8m	L4	L8	L11	ESOL withdrawal 2019 Quick 60 2019
Afghani	F	5y 6m	L0	L1	L3	ESOL withdrawal support 2019 Reading Recovery 2019



CI Māori	F	5y 9m	L4	L7	L8	Quick 60 group - two terms 2019	
Māori	M	6y 1m	L3	L8	L14	Quick 60 group - two terms 2019 Reading recovery 2019	
Samoan	M	5y 6m	L1	L4	L8	Reading recovery 2019	
Samoan	F	5y 8m	L5	L6	L9	2019 Quick 60 group - two terms	
Niuean	M	6y 4m	L5	L9	L13	2019 Quick 60 group - two terms	
Māori	M	5y 5m	L2	L3	L3	Applied for ICS in 2019 but missed out	
Pākehā	F	5y 10m	L7	L10	L14		
Chinese	M	6y	L1	L4	L6	2019 ESOL withdrawal 2019 Quick 60 group - two terms 2019 Reading recovery	
Pākehā	F	5y 8m	L10	L14	L21		
NZ Māori	F	5y 8m	L6	L17	L21		
Tongan	F	5y 9m	L5	L12	L17	2019 Quick 60 group - two terms	
Pākehā	F	5y 9m	L10	L12	L18		
Cambodian	M	5y 7m	L6	L15	L20		
Pākehā	M	5y 9m	L8	L15	L17		
Māori	F	6y 4m	L8	L13	L17	Quick 60 2018	
Samoan	F	5y 11m	L8	L15	L20	Started at GEPS January 2018	
Samoan	M	5y 7m	L5	L5	L14	Quick 60 2019	
Fijian	F	5y 8m	L5	L10	L15	Quick 60 2019	
Pākehā	F	6y 2m	L10	L18	L21		
Burmese	M	6y	L9	L15	L18		
Samoan	M	5y 11m	L10	L11	L19	Supported by Advisor on Deaf	
Māori	M	6y 1m	L7	L14	L22	Quick 60 group - two terms 2019	
Samoan	F	5y 6m	L5	L15	L20		

Indian	F	5y 6m	L8	L14	L21	ESOL withdrawal support 2019
Samoan	F	5y 5m	L4	L6	L15	
Bulgarian	M	6y 4m	L7	L11	L18	2019 Reading recovery
Afghani	F	6y 1m	L6			ESOL group 2018
Samoan	F	5y 10m	L5	L7		2019 Quick 60 group - two terms
CJ Māori	M	6y	L6	L11		
Māori	F	5y 7m	L6			

### Analysis of Data- Year 2 students 2019

At the beginning of the year there were 40 students who were reading below expectations at the beginning of 2019. Of these:

- 21 were female and 19 were male.
- Ethnicities:
  - Tongan - 4
  - Samoan - 11
  - NZ Māori - 7
  - Pākehā - 6
  - Other Pasifika - 4
  - Others - 8
- 4 students have left our school.
- 18 students are now at expectations for reading at the end of 2019. This is a shift of 50% of students moving from reading below to reading at expectations.

Of the students 18 who are still reading below expectations:

- 7 are female and 11 are male.
- Ethnicities:
  - Tongan - 3
  - Samoan - 5
  - NZ Māori - 3
  - Pākehā - 2
  - Other Pasifika - 2
  - Others - 3
- 8 have had or are currently on Reading Recovery in 2019.
- 9 have had or are currently having Quick 60 in 2019.
- 3 were in withdrawal ESOL groups in 2019.
- 2 students had applications for in class support from MOE and 1 was successful.



2019 Year 3 Students of concern - Reading							
Ethnicity	Gender	Age at end of 2018	R/R level end of 2018	R/R level end of Term 2	R/R level end of Term 4	Interventions	
Samoan	M	6y 9m	L8	L15	L17	Quick 60 2018 Reading recovery 2018	
Indian	M	6y 9m	L8	L13	L16	Quick 60 2018 ORRS funded for vision impairment BLENZ teacher once per week	
Māori	M	6y 9m	L6	L6	L10	Quick 60 2017 Reading recovery 2018	
Niuean	M	6y 9m	L5	L6	L7	Reading recovery 2018	
Samoan	F	6y 6m	L7	L15		Reading Recovery 2018 Quick 60 2018	
Tongan	M	7y 3m	L6	L8	L10	Reading Recovery 2018	
Tongan	M	7y 3m	L10	L11	L12	Reading Recovery 2018	
Tongan	M	6y 9m	L9	L10	L11	Quick 60 2018	
Tongan	F	6y 7m	L5	L9	L11	RTLB support 2019	
Fijian	M	6y 7m	L11	L11	L17	Quick 60 2018	
Pākehā	M	6y 7m	L6	L8	L13	Quick 60 2018	
Māori	M	6y 8m	L10	L11	L14	Reading recovery 2018 Quick 60 2018	
Māori	M	7y	L1	L6	L7	Reading Recovery 2018 On WASS	
Pākehā	M	6y 8m	L7	L11	L12	Reading recovery 2018	
Fijian	M	7y 4m	L6	L7	L9	Reading recovery 2018	
Māori	M	6y 7m	L5	L7	L10	Reading recovery 2018	

Indian	M	6y 10m	L11	L15	L20	
Māori	M	7y 5m	L12	L15	L20	Quick 60 2018
Pākehā	M	6y 5m	L13	L16	L17	Quick 60 2018
Pākehā	M	6y 10m	L13	L16	L19	Quick 60 2018
Pākehā	M	6y 9m	L10	L15	L21	Quick 60 2018
Māori	M	6y 7m	L12	L17	L21	Quick 60 2018
Bangades hi	M	6y 7m	L8	L15	L19	ESOL withdrawal support 2018 & 2019 Reading recovery 2018 Quick 60 2018
Scottish	F	6y 1m	L14	L21	L21	Quick 60 2018
Māori	F	6y 7m	L12	L15	L19	Reading Recovery 2018
Samoan	F	6y 10m	L9	L16	L20	ESOL withdrawal support 2019
Pākehā	M	7y 4m	L11	L14		Reading recovery 2018
Pākehā	M	6y 9m	L6	L14		MOE Psychologist 2018 Reading recovery 2018

### Analysis of Data- Year 3 data 2019

At the beginning of the year there were 28 students who were reading below expectations at the beginning of 2019. Of these:

- 5 were female and 23 were male.
- Ethnicities:
  - Tongan - 4
  - Samoan - 3
  - NZ Māori - 7
  - Pākehā - 7
  - Other Pasifika - 3
  - Others - 3
- 2 students have left our school.
- 10 students are now at expectations for reading at the end of 2019. This is a shift of 38% of students moving from reading below to reading at expectations.

Of the students 16 who are still reading below expectations:

- 2 are female and 14 are male.
- Ethnicities:
  - Tongan - 4

- Samoan - 2
- NZ Māori - 4
- Pākehā - 2
- Other Pasifika - 3
- Others - 1
- 11 have had Reading Recovery.
- 7 have had or are currently having Quick 60.
- 1 has had RTLB support in 2019.
- 1 is ORS funded.

2019 Year 4 Students of concern - Reading						
Ethnicity	Gender	R/R level end of 2018	R/R level end of Term 2	R/R level end of Term 4	Interventions	
Pakistani	F	2	L4	L4	Started at GEPS July 2016 Refugee RTLB 2018-2019 Mother tongue assessment ESOL withdrawal support 2016-2019 ICS 2019	
Indian	F	11	L14	L16	Quick 60 2017	
Māori	F	16	L18	L20	Rainbow reading 2018	
Māori	F	7	L6	L10	RTLB 2017-2019 ICS 2019	
Fijian	M	10	L16	L15	Started at GEPS October 2016 Came from Fiji - first NZ school Reading recovery 2017 ESOL group Quick 60	
Malaysian	M	17	L19	L20	Started at GEPS November 2018 ESOL withdrawal support 2019	
Samoan	M	0	2	L5	Started at GEPS July 2017 Came from Samoa - first NZ school RTLB 2018 ICS 2019 ESOL group 2018-2019	



Samoan	F	17	L17	L18	Quick 60 2017 Quick 60 2018 Rainbow reading 2018
Samoan	M	L16	L21	L21	Started at GEPS in January 2018 Rainbow reading 2018
Indian	M	L5	L18	L19	Started at GEPS November 2018 ESOL group 2018
Pākehā	M	18	L22	L25	Started at GEPS June 2017 Rainbow reading 2018
Indian	M	18	L22	L25	ESOL group 2017 Rainbow Reading 2018
CI Māori	M	18	L21	L25	Quick 60 2017 Quick 60 2018 Rainbow reading 2018
Māori	M	L17	L22	L24	Reading recovery 2016/2017 Rainbow reading 2018
Sth African	M	7	L11		Reading recovery 2018
Māori	M	12	L18		Reading recovery 2018 Quick 60 2018 Rainbow reading 2018

### Analysis of Data 2019 Year 3 students

At the beginning of the year there were 16 students who were reading below expectations at the beginning of 2019. Of these:

- 5 were female and 11 were male.

- Ethnicities:

- Samoan - 3
- NZ Māori - 4
- Pākehā - 1
- Other Pasifika - 2
- Others - 6

- 2 students have left our school.

- 4 students are now at expectations for reading at the end of 2019. This is a shift of 29% of students moving from reading below to reading at expectations.

Of the students 10 who are still reading below expectations:

- 5 are female and 5 are male.

- Ethnicities:

- Samoan - 3

- NZ Māori - 2
- Other Pasifika - 1
- Others - 4

- 1 have had or are currently on Reading Recovery.
- 3 have had or are currently having Quick 60.
- 5 were in withdrawal ESOL groups in 2019.
- 3 did Rainbow Reading.
- 3 were referred to RTLB for support.
- 3 students had in class support from MOE in 2019.
- Only 4 of these students began their schooling at Glen Eden Primary.

2019 Year 5 Students of concern - Reading						
Ethnicity	Gender	Level end 2018	Level end Term 2	Level end Term 4	Interventions	
Māori	M	18	L20	L24	Had several terms of due to rheumatic fever Reading recovery 2017 RTLB reading group 2017 Rainbow reading 2018	
Tuvaluan	F	19	L21	L24	On WASS register Reading Recovery 2017 RTLB reading group 2017 Rainbow Reading 2018	
Niuean	F	19	L19	L19	Reading Recovery 2017 Quick 60 2017 Rainbow reading 2017 RTLB reading group 2017 Rainbow reading 2018 RTLB 2019	
Māori	F	11	L17	L17	Started at GEPS in May 2017 ORS funded Rainbow reading 2018	
Pākehā	F	L15	L15	L16	Reading recovery 2017 Rainbow reading 2018 RTLB reading group 2017 RTLB 2018 & 2019	
Māori	M	19	L25	L27	Started at GEPS in 2017 Rainbow reading 2018	

Samoan	M	18	L27	L29	Started at GEPS in August 2016 from Samoa - first NZ school Reading recovery 2017 RTL B reading group 2017 Rainbow reading 2018
Pākehā	F	21			Rainbow reading 2018

### Analysis of Data- Year 5 students - 2019

At the beginning of the year there were 8 students who were reading below expectations at the beginning of 2019. Of these:

- 5 were female and 3 were male.
  - Ethnicities:
    - Samoan - 1
    - NZ Māori - 3
    - Pākehā - 2
    - Other Pasifika - 2
  - 1 student has left our school.
  - 2 students are now at expectations for reading at the end of 2019. This is a shift of 29% of students moving from reading below to reading at expectations.
- Of the students 5 who are still reading below expectations:
- 4 are female and 1 is male.
  - Ethnicities:
    - NZ Māori - 2
    - Pākehā - 1
    - Other Pasifika - 2
  - 4 have had Reading Recovery.
  - 1 has had Quick 60.
  - 5 have had Rainbow Reading.
  - 4 were in RTL B literacy withdrawal support group.
  - 2 have RTL B support.
  - 1 is ORS funded.

2019 Year 5 Students of concern - Reading					
Ethnicity	Gender	Level end 2018	Level end of Term 2	Level end of Term 4	Interventions
Samoan	M	21	L21	L21	Started at GEPS in 2016 RTL B reading group 2016 RTL B 2018 - 2019 Came from a Samoan bilingual unit



						Quick 60 2017	
Pākehā	M	19	L19	L20		Started at GEPS in July 2016 Rainbow reading 2017 On Special needs register - has IEP RTLB 2019 MOE psychologist support 2019	
Samoan	M	14	L15	L17		Started in July 2016 RTLB reading group 2017 I RTLB support - 2019	
CI Māori	F	17	L24	L26		Re-enrolled in June 2018 after spending time in Australia. Rainbow reading 2016 Rainbow reading 2017 On WASS several times	
Tongan	M	15	L22	L25		Began GEPS February 2018 from Tonga ESOL withdrawal support 2018 ESOL withdrawal support 2019	
Malaysian	F	23	L27	L30		Started at GEPS October 2018 On ESOL register ESOL withdrawal - 2019	
Māori	M	22	L22	L25		Reading Recovery 2015 RTLB reading group 2016	
Filipino	F	19	L26	L28		Started at GEPS 2016 - spent several months at home waiting for Visa On ESOL register Rainbow reading 2017	

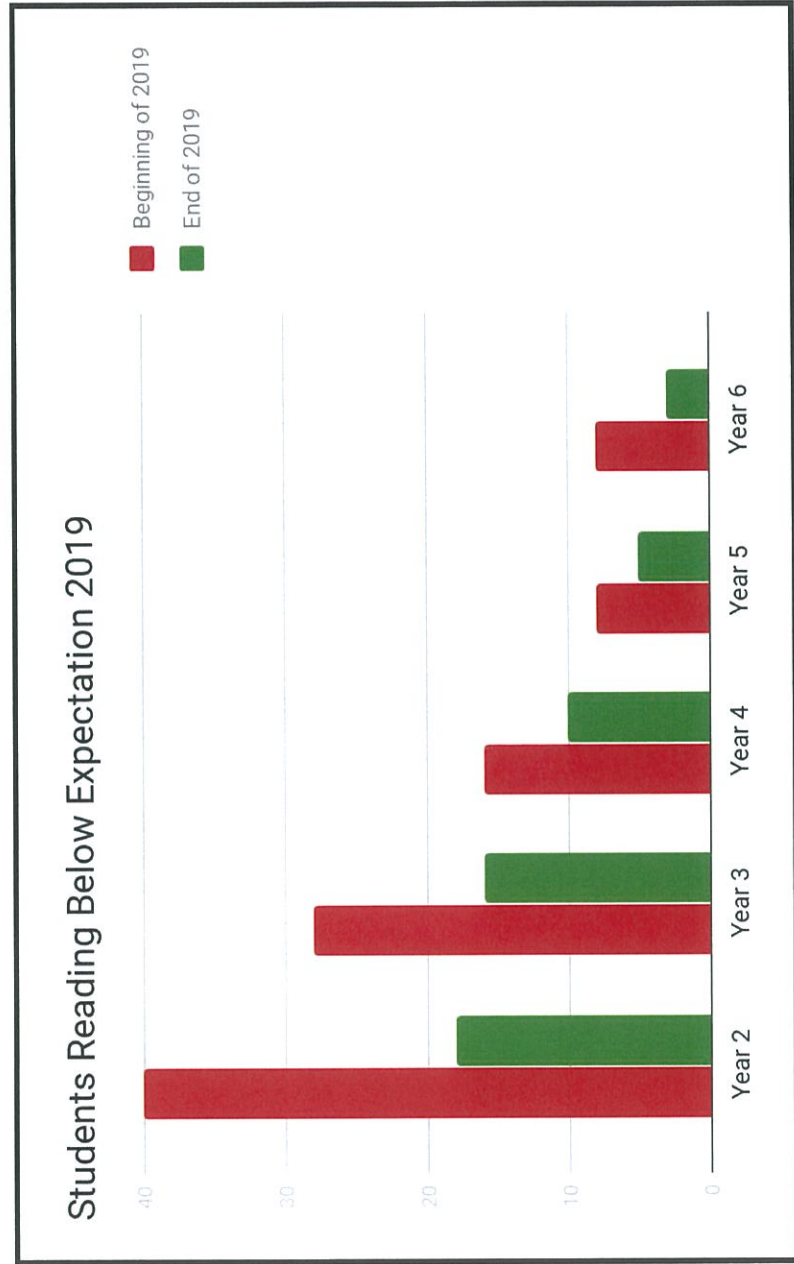
### Analysis of Data- Year 6 data 2019

At the beginning of the year there were 8 students who were reading below expectations at the beginning of 2019. Of these:

- 3 were female and 5 were male.
  - Ethnicities:
    - Tongan - 1
    - Samoan - 2
    - NZ Māori - 1
    - Pākehā - 1
    - Other Pasifika - 1
    - Others - 2
  - 5 students are now at expectations for reading at the end of 2019. This is a shift of 63% of students moving from reading below to reading at expectations.
- Of the students 3 who are still reading below expectations:
- 3 are male.

- Ethnicities:
  - Samoan - 2
  - Pākehā - 1
- 3 have RTLB support in 2019.
- 1 had educational psychologist support from MOE.
- None of these students began their schooling at Glen Eden Primary.

## Overall Summary of Data



## Implications for 2020

- Continue with Reading Recovery - one trained teacher and one teacher training
- Introduce STEPS reading programme with a trained teacher aide running this programme - targeted at Years 4-6. We applied and received funding for this to be partially funded through the RTLB cluster Learning Support Fund for innovative projects.
- Continue with ESOL withdrawal groups
- Continue with Rainbow Reading
- Learning Support Coordinator to begin in 2020 (shared with Glendene)
- LSC to support teacher aides with in class programmes and specific support
- PCTs to continue PLD with Tools4Teachers programme
- Budget to support teachers aides in junior rooms for literacy time



School

Glen Eden School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. This year we received \$ 5,443.14. This money had been spent on maintaining our school swimming pool. We aim to have 100% of the students benefiting from regular lessons and from lunchtime play activity in the pool.

Signed by Principal

A handwritten signature in black ink, appearing to read 'Donna Delia', is written over a horizontal line.