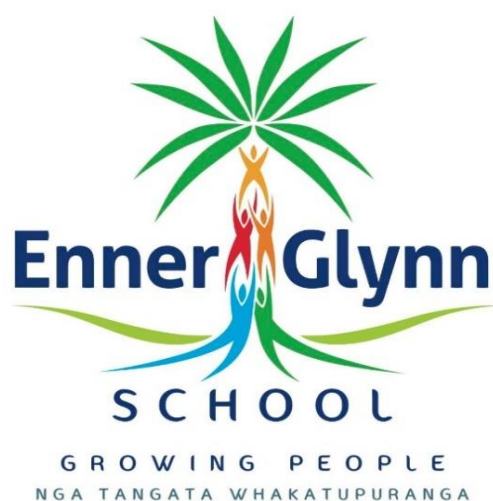


ENNER GLYNN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



Ministry Number:	3189
Principal:	Isaac Day
School Address:	10 The Ridgeway, Nelson 7011
School Postal Address:	10 The Ridgeway, Nelson 7011
School Phone:	03 547 7480
School Email:	secretary@ennerglynn.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

ENNER GLYNN SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements

	Other Information
--	--------------------------

22	Members of the Board
23	Kiwisport
24	Analysis of Variance

ENNER GLYNN SCHOOL

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Lisa Charles

Full Name of Presiding Member

DocuSigned by:

Lisa Charles

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Full Name of Presiding Member

Isaac Day

Full Name of Principal

DocuSigned by:

Isaac Day

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Signature of Principal

30/5/2022

Date:

22/5/2022

Date:

ENNER GLYNN SCHOOL**Statement of Comprehensive Revenue and Expense****For the year ended 31 December 2021**

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,760,796	2,012,000	2,886,618
Locally Raised Funds	3	29,095	14,500	29,260
Interest income		3,457	-	9,372
		<u>2,793,348</u>	<u>2,026,500</u>	<u>2,925,250</u>
Expenses				
Locally Raised Funds	3	32,848	1,100	50,241
Learning Resources	4	1,951,063	1,655,400	1,914,868
Administration	5	137,334	11,050	121,497
Property	6	572,324	362,000	753,115
Depreciation	11	84,902	63,000	81,855
		<u>2,778,471</u>	<u>2,092,550</u>	<u>2,921,576</u>
Net Surplus / (Deficit) for the year		14,877	(66,050)	3,674
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>14,877</u></u>	<u><u>(66,050)</u></u>	<u><u>3,674</u></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.

ENNER GLYNN SCHOOL

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

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
Balance at 1 January		754,559	750,879	745,531
Total comprehensive revenue and expense for the year		14,877	(66,050)	3,677
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		17,517	-	5,351
Equity at 31 December		786,953	684,829	754,559
Retained Earnings		786,953	684,829	754,559
Equity at 31 December		786,953	684,829	754,559

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.

ENNER GLYNN SCHOOL

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	146,106	126,576	185,712
Accounts Receivable	8	142,094	3,000	419,361
GST Receivable		421	3,000	-
Prepayments		14,165	7,500	7,204
Inventories	9	197	500	775
Investments	10	300,000	300,000	400,567
		602,983	440,576	1,013,619
Current Liabilities				
GST Payable		-	-	48,815
Accounts Payable	12	173,529	44,000	161,045
Revenue Received in Advance	13	100	-	499
Provision for Cyclical Maintenance	14	27,000	42,500	24,300
Finance Lease Liability	15	21,544	13,000	21,574
Funds held for Capital Works Projects	16	-	-	360,076
Funds held on behalf of Cluster	17	1,318	-	543
		223,491	99,500	616,852
Working Capital Surplus/(Deficit)		379,492	341,076	396,767
Non-current Assets				
Property, Plant and Equipment	11	475,458	387,253	434,991
		475,458	387,253	434,991
Non-current Liabilities				
Provision for Cyclical Maintenance	14	57,000	-	48,000
Finance Lease Liability	15	10,997	43,500	29,199
		67,997	43,500	77,199
Net Assets		786,953	684,829	754,559
Equity				
		786,953	684,829	754,559

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

ENNER GLYNN SCHOOL**Statement of Cash Flows**

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		747,910	(3,678)	744,582
Locally Raised Funds		314,145	298,501	(258,378)
Goods and Services Tax (net)		(49,237)	(51,817)	57,040
Payments to Employees		(353,208)	(12,526)	(371,786)
Payments to Suppliers		(318,216)	(21,363)	(260,508)
Interest Received		3,818	1,334	10,223
Net cash from Operating Activities		345,212	210,451	(78,827)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(124,688)	(15,263)	(114,036)
Purchase of Investments		100,567	100,567	(45,083)
Net cash from Investing Activities		(24,121)	85,304	(159,119)
Cash flows from Financing Activities				
BOT contributions to MOE projects		17,517	-	-
Furniture and Equipment Grant		-	-	5,351
Finance Lease Payments		(18,913)	5,727	(23,213)
Funds on Behalf of Third Parties		(359,301)	(360,619)	357,804
Net cash from Financing Activities		(360,697)	(354,892)	339,942
Net increase/(decrease) in cash and cash equivalents		(39,606)	(59,137)	101,996
Cash and cash equivalents at the beginning of the year	7	185,712	185,712	83,716
Cash and cash equivalents at the end of the year	7	146,106	126,576	185,712

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.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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 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.

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.

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.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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	50 years
Furniture and equipment	5-15 years
Information and communication technology	3-5 years
Other Equipment	5-20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee 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.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

n) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

o) Financial Instruments

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

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

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

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 at the start of the year.

r) Services received in-kind

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

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	630,721	-	585,781
Teachers' Salaries Grants	1,652,663	1,652,000	1,608,107
Use of Land and Buildings Grants	360,223	360,000	533,929
Other MoE Grants	80,781	-	123,877
Other Government Grants	36,408	-	34,924
	2,760,796	2,012,000	2,886,618

The School has opted in to the donations scheme for this year. Total amount received was \$49,950.

Other MOE Grants total includes no additional COVID-19 funding for 2021 (2020: \$9,630).

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	-	8,000	7
Fees for Extra Curricular Activities	25,385	6,500	24,413
Trading	3,710	-	4,840
	29,095	14,500	29,260
Expenses			
Extra Curricular Activities Costs	32,166	1,100	49,344
Trading	682	-	897
	32,848	1,100	50,241
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	(3,753)	13,400	(20,981)

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	48,606	2,400	44,629
Information and Communication Technology	18,486	-	14,221
Resource/Attached Teacher Costs	1,859,189	1,652,000	1,835,898
Staff Development	24,782	1,000	20,120
	1,951,063	1,655,400	1,914,868

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,500	-	3,539
Board of Trustees Fees	2,670	-	1,970
Board of Trustees Expenses	2,683	-	9,085
Communication	3,965	-	3,924
Consumables	5,622	-	2,921
Operating Lease	-	9,000	-
Other	16,176	2,050	17,041
Employee Benefits - Salaries	88,796	-	69,149
Insurance	6,263	-	8,263
Service Providers, Contractors and Consultancy	5,659	-	5,605
	137,334	11,050	121,497

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,111	-	12,303
Consultancy and Contract Services	31,813	-	31,728
Cyclical Maintenance Provision	11,700	-	66,300
Grounds	13,989	-	10,136
Heat, Light and Water	19,508	-	16,098
Rates	914	-	1,564
Repairs and Maintenance	60,171	2,000	11,176
Use of Land and Buildings	360,223	360,000	533,929
Security	6,485	-	6,966
Employee Benefits - Salaries	57,410	-	62,915
	572,324	362,000	753,115

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash on Hand	545	-	71
Bank Current Account	145,561	126,576	185,383
Bank Call Account	-	-	258
Cash and cash equivalents for Cash Flow Statement	146,106	126,576	185,712

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

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	2,051	3,000	287,500
Interest Receivable	973	-	1,334
Teacher Salaries Grant Receivable	139,070	-	130,527
	142,094	3,000	419,361
Receivables from Exchange Transactions	3,024	3,000	288,834
Receivables from Non-Exchange Transactions	139,070	-	130,527
	142,094	3,000	419,361

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	197	500	775
	197	500	775

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	300,000	300,000	400,567

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	249,379	21,527	-	-	(29,025)	241,881
Furniture and Equipment	58,473	66,308	-	-	(18,537)	106,244
Information Technology	35,475	32,489	-	-	(9,348)	58,616
Motor Vehicles	27,202	-	-	-	(7,254)	19,948
Leased Assets	51,869	4,061	-	-	(19,105)	36,825
Library Resources	12,593	983	-	-	(1,633)	11,943
Balance at 31 December 2021	434,992	125,368	-	-	(84,902)	475,458

The net carrying value of equipment held under a finance lease is \$36,825 (2020: \$51,869).

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	441,182	(199,301)	241,881	419,657	(170,276)	249,379
Furniture and Equipment	297,671	(191,427)	106,244	231,363	(172,890)	58,473
Information Technology	273,488	(214,874)	58,616	240,998	(205,526)	35,475
Leased Assets	122,849	(86,024)	36,825	122,168	(70,299)	51,869
Library Resources	54,780	(42,836)	11,943	53,795	(41,203)	12,593
Motor Vehicles	36,269	(16,321)	19,948	36,269	(9,067)	27,202
Balance at 31 December	1,226,239	(750,783)	475,458	1,104,250	(669,261)	434,992

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	18,659	44,000	15,385
Accruals	3,750	-	2,607
Employee Entitlements - Salaries	139,070	-	130,527
Employee Entitlements - Leave Accrual	12,050	-	12,526
	173,529	44,000	161,045
Payables for Exchange Transactions	173,529	44,000	161,045
	173,529	44,000	161,045

The carrying value of payables approximates their fair value.

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	100	-	499
	100	-	499

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	72,300	6,000	6,000
Increase/ (decrease) to the Provision During the Year	11,700	36,500	66,300
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	84,000	42,500	72,300
Cyclical Maintenance - Current	27,000	42,500	24,300
Cyclical Maintenance - Term	57,000	-	48,000
	84,000	42,500	72,300

15. Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	22,497	13,000	21,574
Later than One Year and no Later than Five Years	11,306	43,500	29,199
Future Finance Charges	(1,262)	-	-
	32,541	56,500	50,773
Represented by			
Finance Lease Liability - Current	21,544	13,000	21,574
Finance Lease Liability - Term	10,997	43,500	29,199
	32,541	56,500	50,773

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

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:

		Opening	Receipts		BOT	Closing
		Balances	from	Payments	Contributions /Write-off to	Balances
2021		\$	MoE	\$	R&M	\$
Rebuild Rooms 1 & 2	<i>completed</i>	3,343	-	-	(3,343)	-
MOE Accessibility	<i>completed</i>	(1,843)	-	-	1,843	-
SIP Admin Block Upgrade	<i>completed</i>	132,009	14,536	(190,296)	43,751	-
5YA	<i>completed</i>	226,567	213,416	(451,116)	11,133	-
Totals		360,076	227,952	(641,412)	53,384	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

		Opening	Receipts		BOT	Closing
		Balances	from	Payments	Contributions /Write-off to	Balances
2020		\$	MoE	\$	R&M	\$
Rebuild Rooms 1 & 2	<i>in progress</i>	3,343	-	-	-	3,343
MOE Accessibility	<i>in progress</i>	(1,843)	-	-	-	(1,843)
SIP Admin Block Upgrade	<i>in progress</i>	-	132,009	-	-	132,009
5YA	<i>in progress</i>		273,755	(47,188)		226,567
Totals		1,500	405,764	(47,188)	-	360,076

17. Funds Held on Behalf of Cluster

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held at Beginning of the Year	543	-	1,315
Funds Refunded to Cluster schools	-	-	(1,315)
Funds Received from other sources	775	-	543
Funds Spent on Behalf of the Cluster	-	-	-
Funds Held at Year End	1,318	-	543

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,670	1,970
<i>Leadership Team</i>		
Remuneration	370,088	351,657
Full-time equivalent members	3	3
Total key management personnel remuneration	372,758	353,627

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has 3 Finance committee members and 4 Property committee 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

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2	2
	2	2

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

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

20. 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements:

(a) To purchase furniture from Furnware Limited with a total value of \$36,008, which is due for payment in 2022

(Capital commitments at 31 December 2020: \$405,764)

(b) Operating Commitments

As at 31 December 2021 the Board had no operating commitments (2020: nil).

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	146,106	126,576	185,712
Receivables	142,094	3,000	419,361
Investments - Term Deposits	300,000	300,000	400,567
Total Financial assets measured at amortised cost	588,200	429,576	1,005,640

Financial liabilities measured at amortised cost

Payables	173,529	44,000	161,045
Finance Leases	32,541	56,500	50,773
Total Financial Liabilities Measured at Amortised Cost	206,070	100,500	211,818

24. Events After Balance Date

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

ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2021

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

ENNER GLYNN SCHOOL**Members of the Board****For the year ended 31 December 2021**

Name	Position	How position on Board gained	Occupation	Term expired/expires
Lisa Charles	Presiding Member	Elected		December 2023
Isaac Day	Principal	Principal		
Saul Gibney	Parent Rep	Elected		December 2023
Katrina Robinson	Parent Rep	Elected		April 2022
Jennifer Jack	Parent Rep	Elected		April 2022
Leallen Anderson	Staff Rep	Elected		April 2022
Rachel Robinson	Parent Rep	Elected		April 2022

ENNER GLYNN SCHOOL

Kiwisport Funding

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support student participation in organised sport.

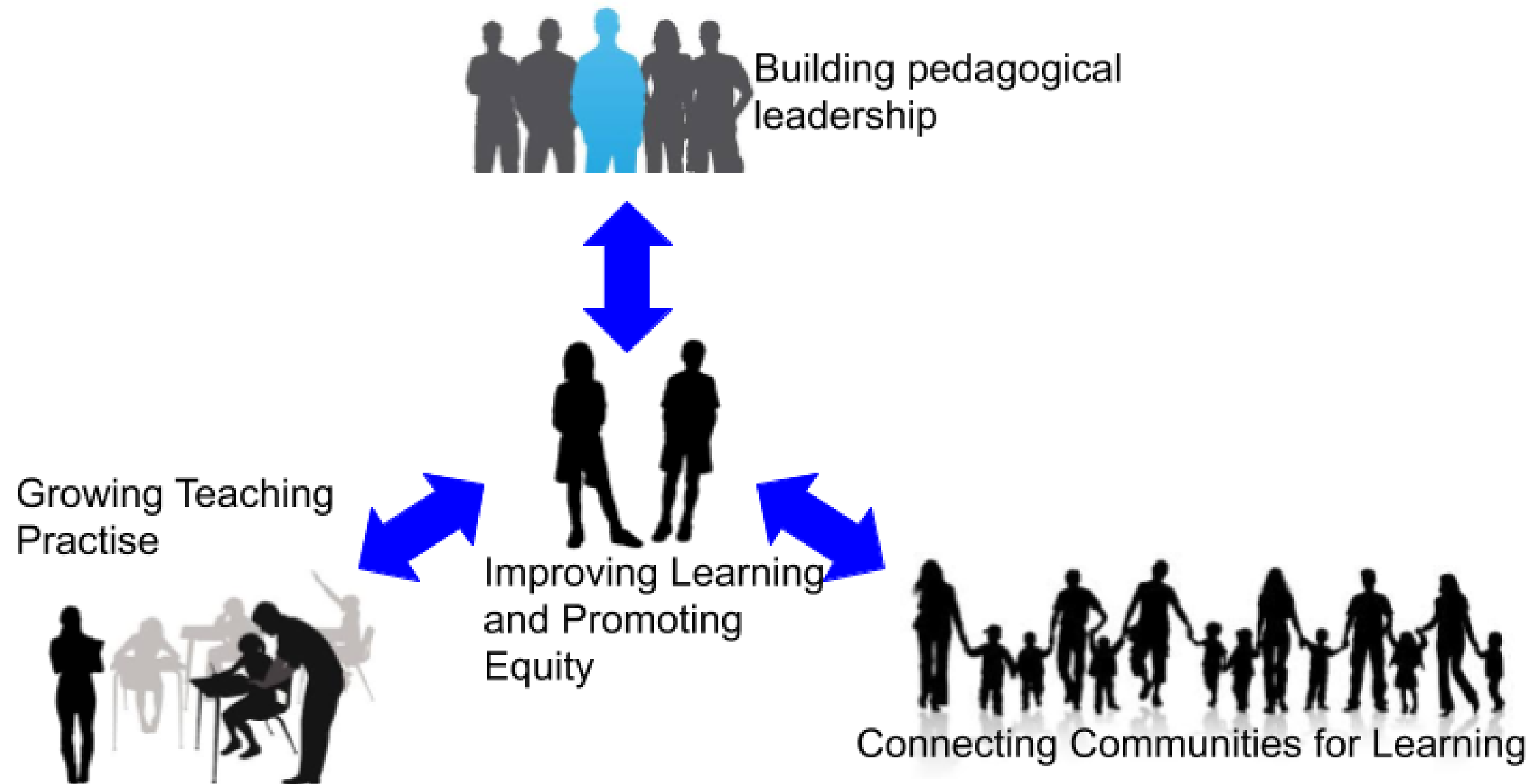
In 2021 the School received Kiwisport funding of \$5,221 (2020: \$4,808).

The funding in 2021 was spent on our contribution to funding for our sports coordinator whose job it is to support students into sport and to encourage participation in sporting activities. This funding was also used for coaching and instruction through the No Child Left Inside Programme.

Enner Glynn School - Analysis of Variance 2021

Enner Glynn School - Strategic Plan 2021-2023 (Overview)

The staff, students and school community will become self determining in each of these strategic areas:



Enner Glynn School - Analysis of Variance 2021

Key strategic Area



Improving Learning and accelerating equity



Connecting communities for learning



Growing Teaching practise in RBL



Building leadership of learning

Goal (s)

Accelerate the equity of all boys (Including minoritised and Māori boys) to

- 75% of these students achieving at or above expected achievement levels in READING (Currently 64% and 62% respectively)
- 60% of these students achieving at or above expected achievement levels in WRITING (Currently 48% and 35% respectively)
- 80% of these students achieving at or above expected achievement levels in MATHS (Currently 74% and 60% respectively)
- by the end of 2021

Accelerate the equity of all girls (Including minoritised and Māori girls) to

- 95% of these students achieving at or above expected achievement levels in READING (Currently 82% and 90% respectively)
- 90% of these students achieving at or above expected achievement levels in WRITING (Currently 72% and 85% respectively)
- 90% of these students achieving at or above expected achievement levels in MATHS (Currently 76% and 81% respectively)
- by the end of 2021.

By the end of 2021, to co construct and implement effective Professional Learning Community which accelerates equity, improve teaching practice, and build community relationships for learning, through knowing;

- What is it we want our students to know and be able to do?
- How will we know that each student has learned it?

With particular emphasis on (See improving learning and accelerating equity focus area to the left):

- How will we respond when some students do not learn it?
- How will we extend the learning for students who have demonstrated proficiency?

Implement, monitor effectiveness of, and sustainable improvement in, enacting RBL practices (Pedagogies) alongside positive behaviour for learning (PB4L) in our teaching across the school fully by the end of 2021

Develop a working understanding of effective leadership to improve teaching and student learning by the end of 2021. Have sustainable practices to identify, assess and coach effective leadership values, behaviours, and actions by the end of 2021.

Coaching Goals 2021

[Impact Coach Planning 2021](#) - [Process being developed](#)

Plans

Build shared knowledge of how to respond when students don't learn to ensure we are effectively supporting acceleration.

Student achievement plans [Here](#)

Level 1 Team Goals (**Early L 1**)

Level 1 Team Goals (**Late L 1**)

Level 2 Team Goals

Level 3 Team Goals

Build shared knowledge of the PLC process and undertake the processes to continue to...

- Building a collaborative culture
- Creating a results orientation
- Establishing and maintaining a focus on learning
- Creating common formative assessments
- Develop quality systems and supports for what do do when students don't learn, or learn well

*Build shared knowledge of **RBL practices and effective PB4L practices** to allow a focus on learning in the school*

- P
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*Build shared knowledge of **PLC processes** to allow **our staff to be leaders of learning to improve learning outcomes for all of our ākonga***

- P
- I
- L
- S
- E
- O

Enner Glynn School - Analysis of Variance 2021

		<ul style="list-style-type: none"> Spread this beyond our own school 		
Success indicators	<p><i>To achieve this we will need to accelerate:</i></p> <ul style="list-style-type: none"> 11% of boys and 13% of minoritised boys in reading 12% of boys and 25% of minoritised boys in writing 6% of boys and 20% of minoritised boys in maths <p><i>To achieve this we will need to accelerate:</i></p> <ul style="list-style-type: none"> 13% of girls and 5% of minoritised girls in reading 18% of girls and 5% of minoritised girls in writing 14% of girls and 9% of minoritised girls in maths 	<p>See continuums at each stage of the PLC process from the 'Learning by Doing' book</p> <p>Use these with each team to evaluate effectiveness and continue the ongoing planning for success of our PLC</p> <p>Overarching Success indicators here Review stage 1</p>	<p>See positive shifts in RBL data from teachers</p> <p>Shifts in Student Achievement</p> <p>Improved Wellbeing</p> <p>Improved Equity</p> <p>Improved Inclusivity</p> <p>Treaty of Waitangi?</p>	
Self Evaluation Questions	<p><i>How effectively have we improved learning and accelerated equity:</i></p> <ul style="list-style-type: none"> For all boys (including minoritised boys) For all girls (including minoritised boys) For other students who are a concern 	<p><i>How effectively is the PLC process helping us to:</i></p> <ul style="list-style-type: none"> Improve learning and accelerate equity Make learning more accessible and inclusive Improve teacher and student wellbeing Honour Te Tiriti O Waitangi 	<p><i>How effectively are we growing teaching practice using the RBL profile, and the PB4L framework, to:</i></p> <ul style="list-style-type: none"> Improve learning and accelerate equity Make learning more accessible and inclusive Improve teacher and student wellbeing Honour Te Tiriti O Waitangi 	<p><i>How effectively are we building effective leadership and that leadership actions are enabling us to:</i></p> <ul style="list-style-type: none"> Improve learning and accelerate equity Make learning more accessible and inclusive Improve teacher and student wellbeing Honour Te Tiriti O Waitangi

Report - End year reporting data 2021

Prepared by Isaac Day (Principal)

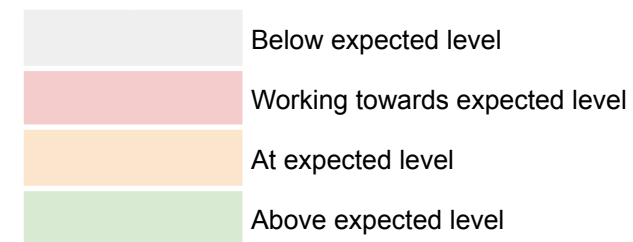
Preamble

This report shares the teacher judgements made in the mid year reporting period of 2020. All judgements are made using the New Zealand Curriculum levels of achievement. The data is collected against an *end year* point for expected achievement as per the table below:

[illegible]

Enner Glynn School - Analysis of Variance 2021

Key

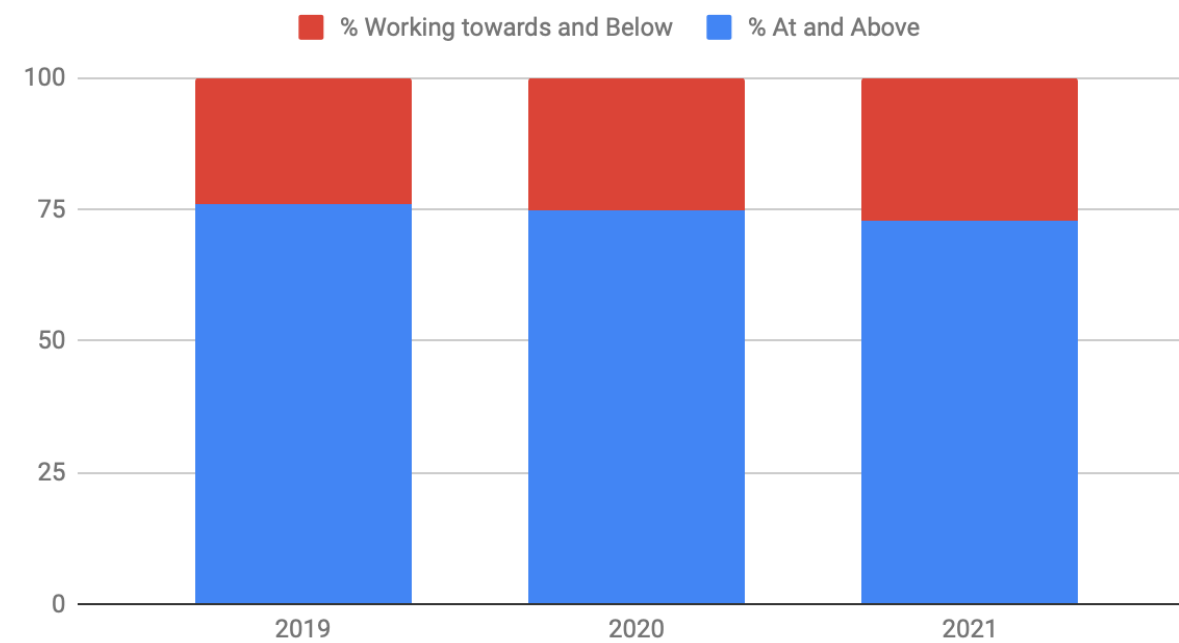


Overview (All Students)

Reading - Trends

Achievement patterns in the last 3 years

% At and Above and % Working towards and Below



The data tells us

- The percentage of students across the school working at or above expected levels of achievement has decreased from 76% in 2019, to 73% in 2021

Enner Glynn School - Analysis of Variance 2021

What do we KNOW about this data

- Achievement in reading across the whole school has declined 3% over the last 3 years. This equates to a 1% drop in in reading achievement among students across the school each year

What do we SUSPECT about this data

- The data is subjective in that each teacher has the discretion within the evidence they have collected to place student achievement at a best fit curriculum level.
- Our moderation processes need to improve.

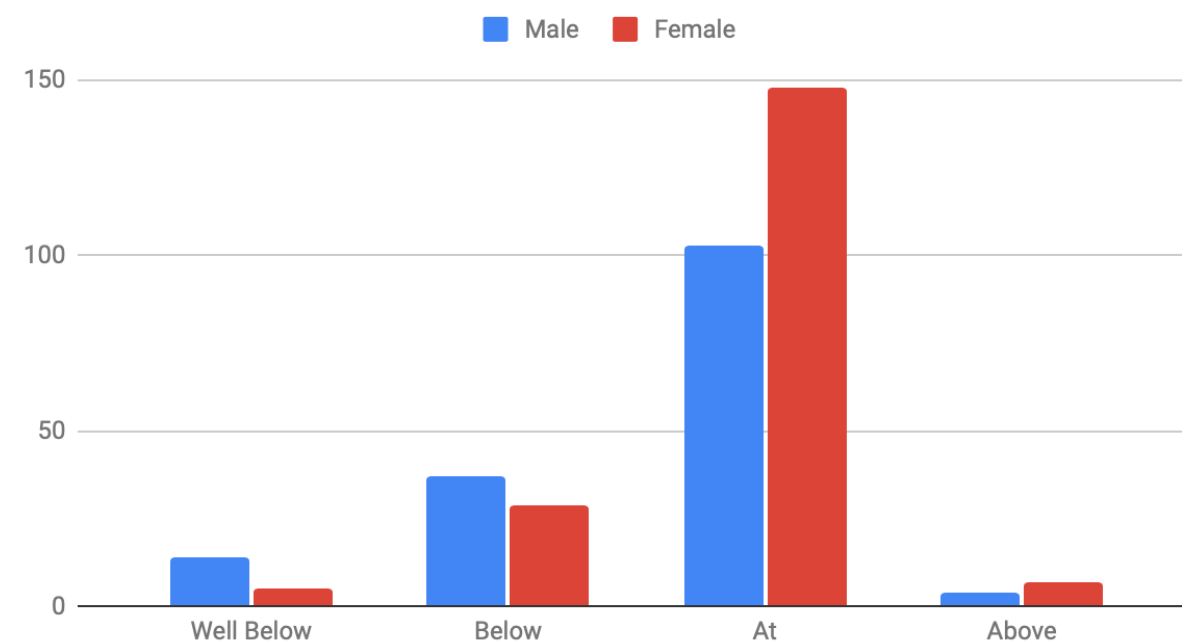
What will we do about it?

- Our moderation processes are developing as we work through our proficiency scales to determine what achievement in our taught curriculum looks like to help teams place students accurately in their achievement levels. This work is a key focus of our school learning teams and is based on learning progressions, national standards, PACT and other tools we use.

Reading - Ethnic and Gender

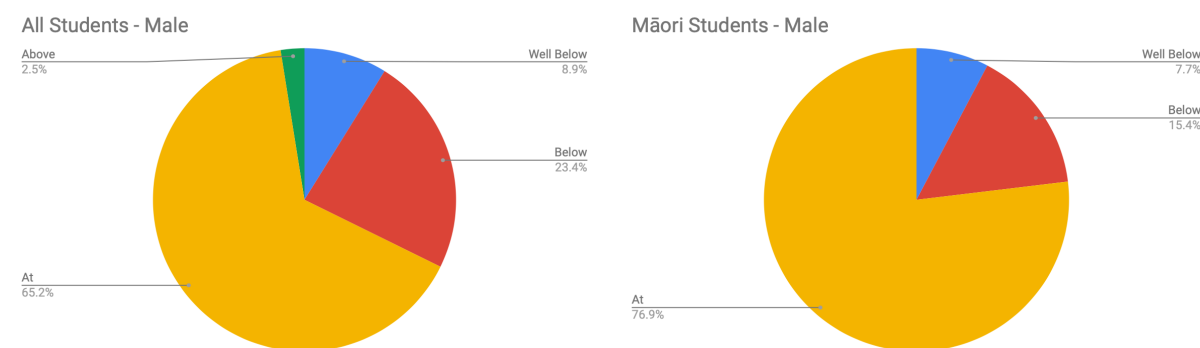
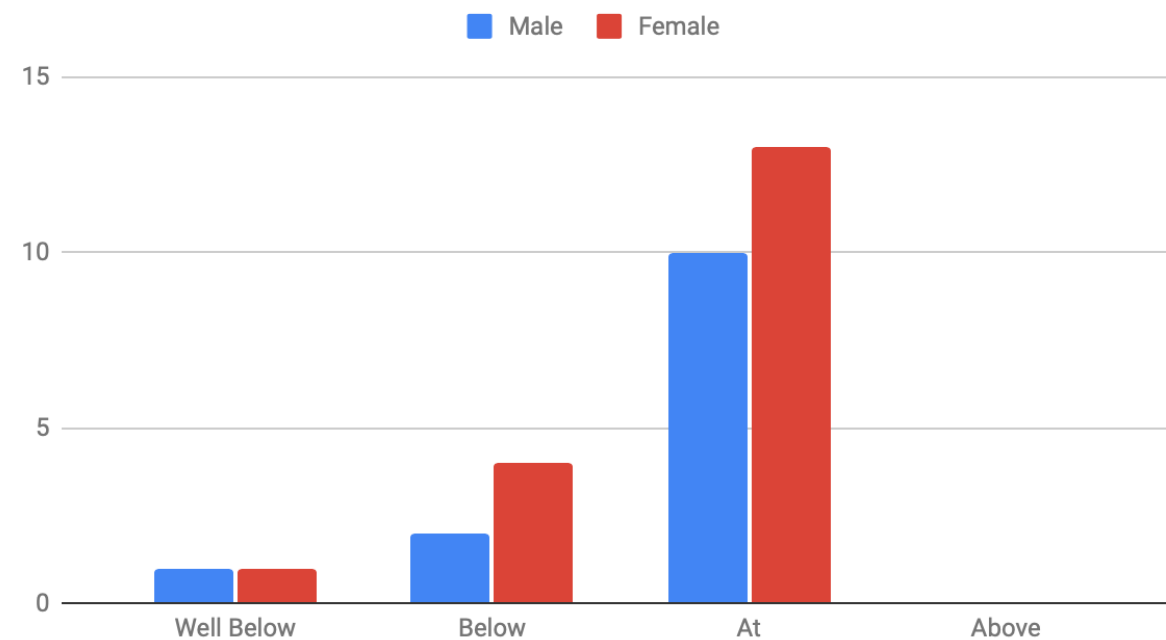
The graph below shows the ethnic and gender breakdown of achievement in reading.

All Students - Reading



Enner Glynn School - Analysis of Variance 2021

Māori Students - Reading



The data tells us

- Girls outperform the boys in achieving at/above expectations.
- Boys outnumber the girls in below and well below numbers.
- Maori girls are doing better than the boys in reading, but make up higher numbers in the below area.
- Māori boys are achieving better than all boys

What do we KNOW about this data

- We have a greater percentage of Māori boys achieving at expected levels of the curriculum than all boys.
- We have a higher number (not percentage) of Maori girls achieving at expected levels than the boys

Enner Glynn School - Analysis of Variance 2021

What do we SUSPECT about this data

- We are improving outcomes for Māori boys.

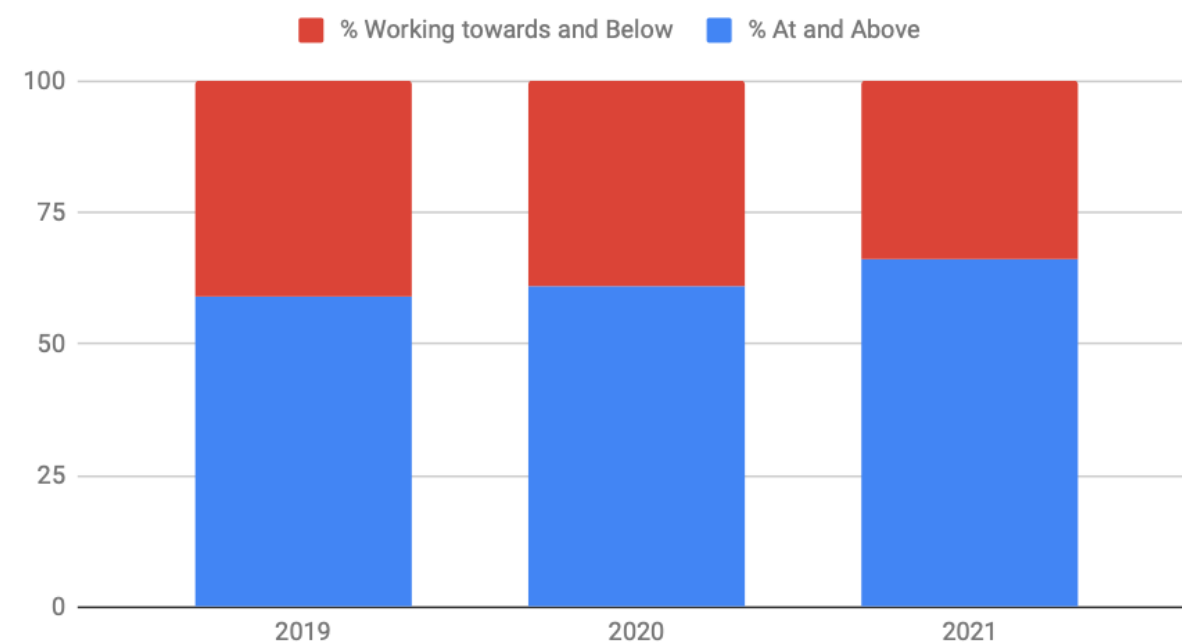
What will we do about it?

- We will continue to work on supporting all of our learners with emphasis on our priority learners.

Writing - Trends

Achievement patterns in the last 3 years

% At and Above and % Working towards and Below



The data tells us

- The percentage of students across the school working at or above expected levels of achievement has increased from 59% in 2019, to 66% in 2021

What do we KNOW about this data

- Achievement in writing across the whole school has improved 7% over the last 3 years. This equates to a 2.33% rise in reading achievement among students across the last three years.

What do we SUSPECT about this data

- We suspect that our curriculum pathways and developments have has an impact on writing as we have focused on a broader understanding of writing (as evidenced by our BiG ideas writing curriculum)

Enner Glynn School - Analysis of Variance 2021

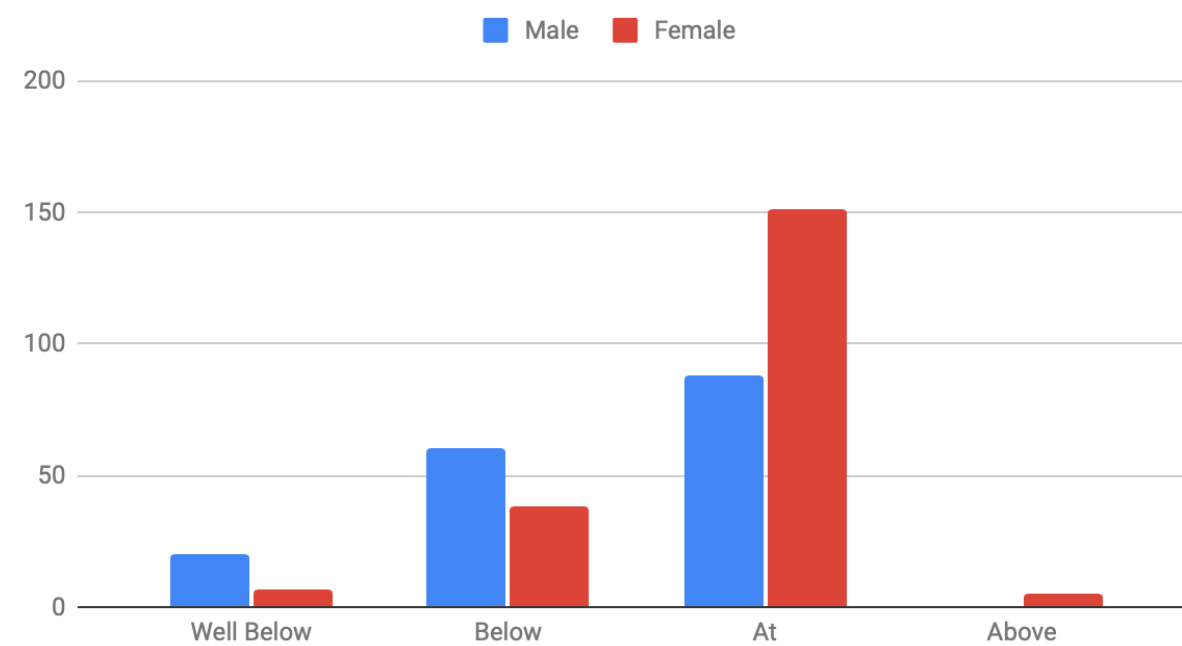
What will we do about it?

- Our moderation processes are developing as we work through our proficiency scales to determine what achievement in our taught curriculum looks like to help teams place students accurately in their achievement levels. This work is a key focus of our school learning teams and is based on learning progressions, national standards, PACT and other tools we use.

Writing - Ethnic and Gender

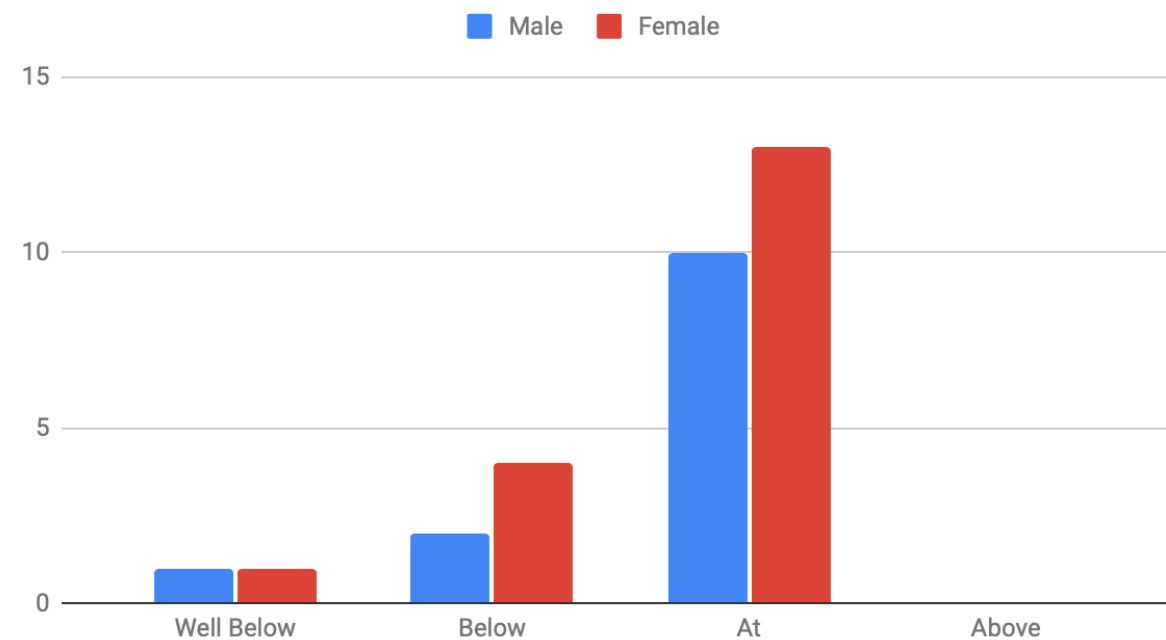
The graph below shows the ethnic and gender breakdown of achievement in writing.

All Students - Writing

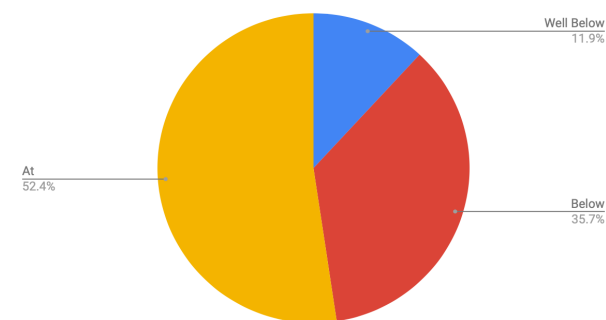


Enner Glynn School - Analysis of Variance 2021

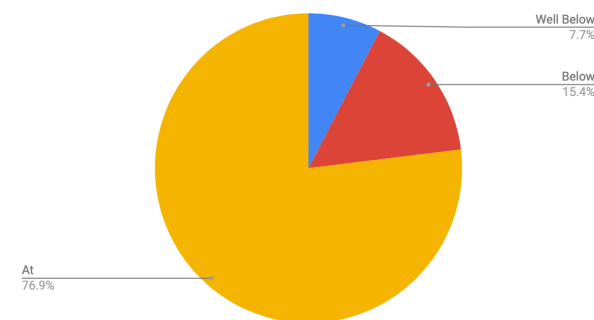
Māori Students - Writing



All Students - Male



Māori Students - Male



The data tells us

- Girls outperform the boys in achieving at/above expectations in writing.
- Boys outnumber the girls in below and well below numbers.
- Maori girls are doing better than the boys in writing, but make up higher numbers in the below area.
- Māori boys are achieving better than all boys

What do we KNOW about this data

- We have a greater percentage of Māori boys achieving at expected levels of the writing curriculum than all boys.
- We have a higher number (not percentage) of Maori girls achieving at expected levels than the boys

Enner Glynn School - Analysis of Variance 2021

What do we SUSPECT about this data

- We are improving outcomes for Māori boys.

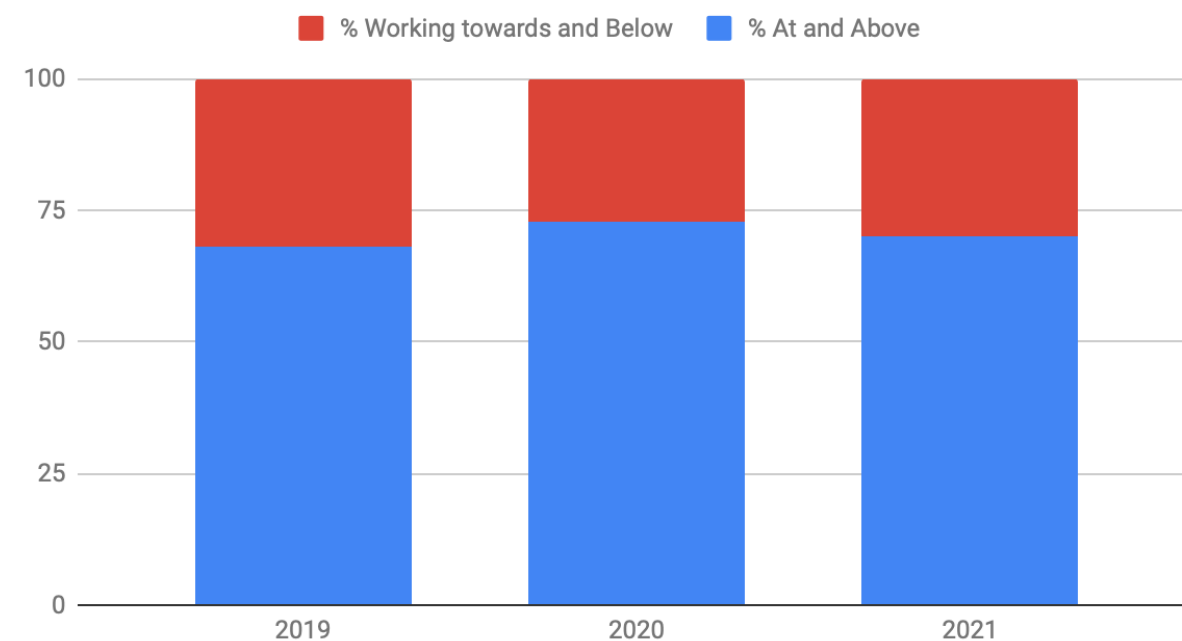
What will we do about it?

- We will continue to work on supporting all of our learners with emphasis on our priority learners.

Maths - Trends

Achievement patterns in the last 3 years

% At and Above and % Working towards and Below



The data tells us

- The percentage of students across the school working at or above expected levels of achievement in maths has decreased from 68% in 2019, to 70% in 2021

What do we KNOW about this data

- Achievement in maths across the whole school has improved 2% over the last 3 years. This equates to a .66% increase in maths achievement among students across the school each year

What do we SUSPECT about this data

- The data is subjective in that each teacher has the discretion within the evidence they have collected to place student achievement at a best fit curriculum level.
- Our moderation processes tend to be more effective in maths.

What will we do about it?

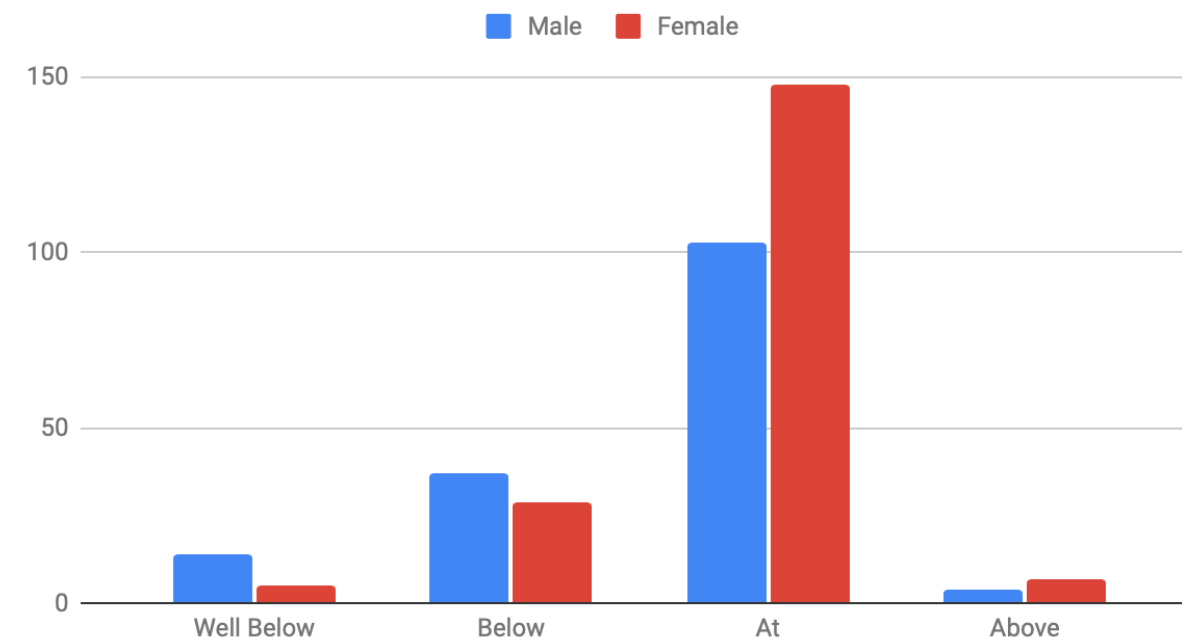
- Like the previous two curriculum areas, our moderation processes are developing as we work through our proficiency scales to determine what achievement in our taught curriculum looks like to help teams place students accurately in their achievement levels. This work is a key focus of our school learning teams and is based on learning progressions, national standards, PACT and other tools we use.

Enner Glynn School - Analysis of Variance 2021

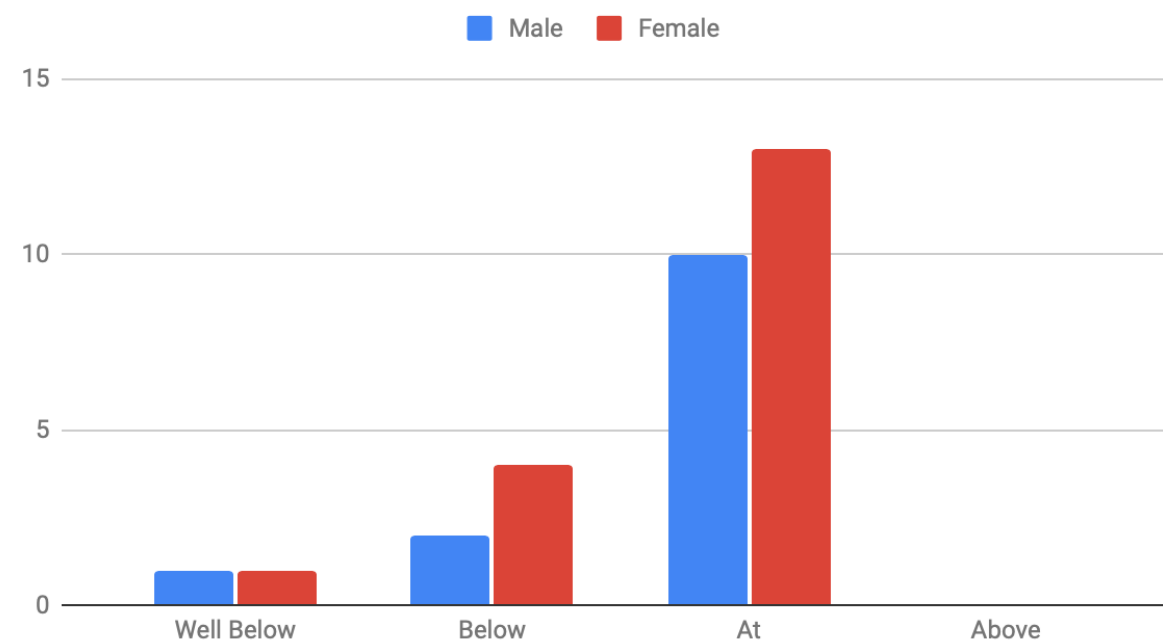
Maths - Ethnic and Gender

The graph below shows the ethnic and gender breakdown of achievement in maths.

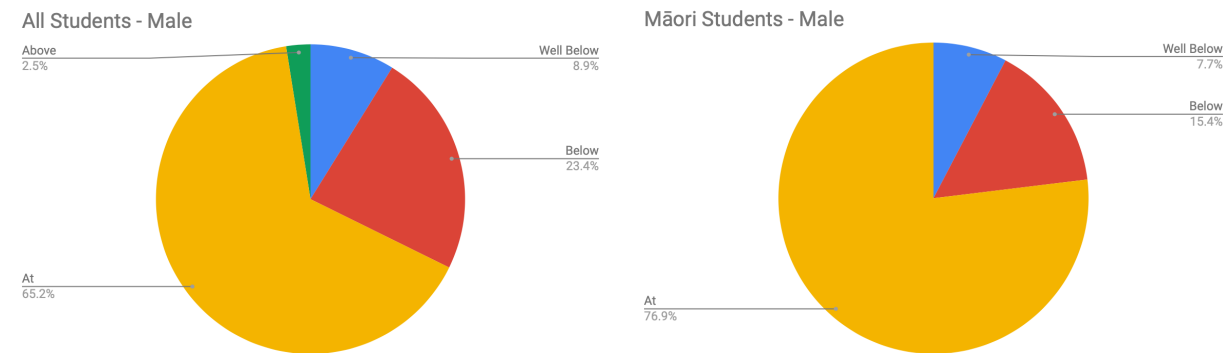
All Students - Maths



Māori Students - Maths



Enner Glynn School - Analysis of Variance 2021



The data tells us

- Girls outperform the boys in achieving at/above expectations.
- Boys outnumber the girls in below and well below numbers.
- Maori girls are doing better than the boys in maths, the boys also make up higher numbers in the below area.
- Māori boys are achieving better than all boys

What do we KNOW about this data

- We have a greater percentage of Māori boys achieving at expected levels of the curriculum than all boys.
- We have a higher number (not percentage) of Maori girls achieving at expected levels than the boys

What do we SUSPECT about this data

- We are improving outcomes for Māori boys.

What will we do about it?

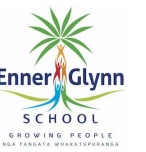
- We will continue to work on supporting all of our learners with emphasis on our priority learners.
-

Summary

In short, this data tells us that:

- Students entering school present as a group who continue to experience some difficulty in the core subjects of reading, writing, and maths (this includes boys, girls and ethnically minoritised students).
- Ethnically minoritised boys in literacy are experiencing difficulty.
- Boys achievement in general is a concern.
- Ethnically minoritised students are over represented in the achievement difficulties data.

Enner Glynn School - Analysis of Variance 2021



Potential School Wide goals for 2022 include:

- To accelerate equity in achievement, we will need to:
 - Increase the number of all Yr 0-2 students who are achieving in literacy and maths to greater than 80% by the end of 2022.
 - Accelerate the achievement of māori and other minoritised boys to ensure that 70% are achieving at expected levels in literacy and maths by the end of 2022.
 - Increase the number of boys who are achieving in literacy areas to greater than 75% by the end of 2022.
 - Conduct robust inquiries using GPILSEO (Bishop, 2019) with each curriculum level team to consider how to improve outcomes for our boys and minoritised boys, AND students in Year 0-2.