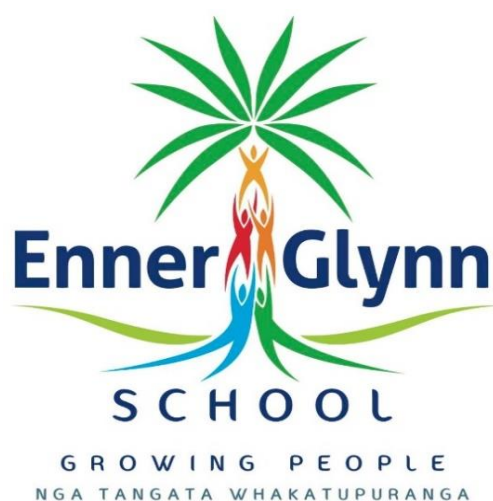


ENNER GLYNN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



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 2022

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ENNER GLYNN SCHOOL

Statement of Responsibility For the year ended 31 December 2022

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

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

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

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

Lisa Charles

Full Name of Presiding Member

DocuSigned by:
Lisa Charles
E1DF0AE29B1F4F3...

Full Name of Presiding Member

26 May 2023

Date:

Jillian Porter

Full Name of Principal

DocuSigned by:
Jillian Porter
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Signature of Principal

26 May 2023

Date:

ENNER GLYNN SCHOOLStatement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,248,445	2,930,300	2,760,796
Locally Raised Funds	3	43,256	24,500	29,095
Interest income		7,423	3,000	3,457
		<u>3,299,124</u>	<u>2,957,800</u>	<u>2,793,348</u>
Expenses				
Locally Raised Funds	3	32,094	25,500	32,848
Learning Resources	4	2,216,444	2,176,945	2,035,965
Administration	5	200,120	154,000	137,334
Property	6	653,975	668,900	572,324
		<u>3,102,633</u>	<u>3,025,345</u>	<u>2,778,471</u>
Net Surplus / (Deficit) for the year		196,491	(67,545)	14,877
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>196,491</u></u>	<u><u>(67,545)</u></u>	<u><u>14,877</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 SCHOOLStatement of Changes in Net Assets/Equity
For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	786,953	786,953	754,559
Total comprehensive revenue and expense for the year	196,491	(67,545)	14,877
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	8,308	-	17,517
Equity at 31 December	991,752	719,408	786,953
Accumulated comprehensive revenue and expense	991,752	719,408	786,953
Equity at 31 December	991,752	719,408	786,953

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited) \$	\$
Current Assets				
Cash and Cash Equivalents	7	199,356	100,601	146,106
Accounts Receivable	8	185,725	135,000	142,094
GST Receivable		12,239	5,000	421
Prepayments		8,978	10,000	14,165
Inventories	9	176	200	197
Investments	10	300,744	300,000	300,000
Funds Receivable for Capital Works Projects	16	13,880	-	-
		<u>721,098</u>	<u>550,801</u>	<u>602,983</u>
Current Liabilities				
Accounts Payable	12	193,606	153,000	173,529
Revenue Received in Advance	13	451	500	100
Provision for Cyclical Maintenance	14	77,000	54,000	27,000
Finance Lease Liability	15	12,715	20,000	21,544
Funds held on behalf of Cluster	17	1,329	1,500	1,318
		<u>285,101</u>	<u>229,000</u>	<u>223,491</u>
Working Capital Surplus/(Deficit)		435,997	321,801	379,492
Non-current Assets				
Property, Plant and Equipment	11	577,254	464,607	475,458
		<u>577,254</u>	<u>464,607</u>	<u>475,458</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	16,000	57,000	57,000
Finance Lease Liability	15	5,499	10,000	10,997
		<u>21,499</u>	<u>67,000</u>	<u>67,997</u>
Net Assets		<u>991,752</u>	<u>719,408</u>	<u>786,953</u>
Equity		<u>991,752</u>	<u>719,408</u>	<u>786,953</u>

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited) \$	\$
Cash flows from Operating Activities				
Government Grants		960,449	660,300	747,910
Locally Raised Funds		5,300	24,951	314,145
Goods and Services Tax (net)		(11,817)	(4,578)	(49,237)
Payments to Employees		1,637,441	1,645,950	(353,208)
Payments to Suppliers		(2,318,685)	(2,289,742)	(318,216)
Interest Received		5,077	973	3,818
Net cash from Operating Activities		<u>277,765</u>	<u>37,854</u>	<u>345,212</u>
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(200,614)	(81,000)	(124,688)
Purchase of Investments		(744)	-	100,567
Net cash from Investing Activities		<u>(201,358)</u>	<u>(81,000)</u>	<u>(24,121)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,308	-	17,517
Finance Lease Payments		(17,596)	(2,541)	(18,913)
Funds on Behalf of Third Parties		(13,869)	182	(359,301)
Funds Held for Capital Works Projects		-	-	-
Net cash from Financing Activities		<u>(23,157)</u>	<u>(2,359)</u>	<u>(360,697)</u>
Net increase/(decrease) in cash and cash equivalents		<u><u>53,250</u></u>	<u><u>(45,505)</u></u>	<u><u>(39,606)</u></u>
Cash and cash equivalents at the beginning of the year	7	146,106	146,106	185,712
Cash and cash equivalents at the end of the year	7	<u><u>199,356</u></u>	<u><u>100,601</u></u>	<u><u>146,106</u></u>

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 2022

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 2022 to 31 December 2022 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 2022

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

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 2022

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.

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

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



ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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.



ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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	10–75 years
Board Owned Buildings	10–75 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

k) 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.

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from families contribution 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.

n) Funds held for Capital works

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

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



ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

s) 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 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	900,999	630,300	711,502
Teachers' Salaries Grants	1,815,198	1,800,000	1,652,663
Use of Land and Buildings Grants	472,798	470,000	360,223
Other Government Grants	59,450	30,000	36,408
	<u>3,248,445</u>	<u>2,930,300</u>	<u>2,760,796</u>

The School has opted in to the donations scheme for this year. Total amount received was \$52,950.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	16,100	4,000	-
Fees for Extra Curricular Activities	24,199	20,500	25,385
Trading	2,957	-	3,710
	<u>43,256</u>	<u>24,500</u>	<u>29,095</u>
Expenses			
Extra Curricular Activities Costs	31,951	25,500	32,166
Trading	143	-	682
	<u>32,094</u>	<u>25,500</u>	<u>32,848</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>11,162</u>	<u>(1,000)</u>	<u>(3,753)</u>

Donations include \$10,000 from Friends of School for junior playground upgrade.



ENNER GLYNN SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	55,577	59,520	48,606
Information and Communication Technology	19,783	18,475	18,486
Employee Benefits - Salaries	2,022,690	1,982,100	1,859,189
Staff Development	16,308	25,000	24,782
Depreciation	102,086	91,850	84,902
	<u>2,216,444</u>	<u>2,176,945</u>	<u>2,035,965</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,775	6,700	5,500
Board of Trustees Fees	2,470	2,000	2,670
Board of Trustees Expenses	7,101	8,200	2,683
Communication	3,870	5,400	3,965
Consumables	5,708	8,100	5,622
Other	16,779	19,100	16,176
Employee Benefits - Salaries	144,592	90,000	88,796
Insurance	6,592	9,000	6,263
Service Providers, Contractors and Consultancy	7,233	5,500	5,659
	<u>200,120</u>	<u>154,000</u>	<u>137,334</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	10,976	8,750	10,111
Consultancy and Contract Services	29,931	33,000	31,813
Cyclical Maintenance Provision	35,995	54,000	33,421
Grounds	7,387	8,350	13,989
Heat, Light and Water	17,043	16,800	19,508
Rates	647	1,000	914
Repairs and Maintenance	8,484	6,500	38,450
Use of Land and Buildings	472,798	470,000	360,223
Security	5,707	5,500	6,485
Employee Benefits - Salaries	65,007	65,000	57,410
	<u>653,975</u>	<u>668,900</u>	<u>572,324</u>

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



ENNER GLYNN SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash on Hand	-	-	545
Bank Current Account	199,356	100,601	145,561
Cash and cash equivalents for Cash Flow Statement	<u>199,356</u>	<u>100,601</u>	<u>146,106</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,728	2,000	2,051
Receivables from the Ministry of Education	38,630	-	-
Interest Receivable	3,319	3,000	973
Teacher Salaries Grant Receivable	142,048	130,000	139,070
	<u>185,725</u>	<u>135,000</u>	<u>142,094</u>
Receivables from Exchange Transactions	5,047	5,000	3,024
Receivables from Non-Exchange Transactions	180,678	130,000	139,070
	<u>185,725</u>	<u>135,000</u>	<u>142,094</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	176	200	197
	<u>176</u>	<u>200</u>	<u>197</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	300,744	300,000	300,000



ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	451	500	100
	<u>451</u>	<u>500</u>	<u>100</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	84,000	84,000	72,300
Increase/ (decrease) to the Provision During the Year	35,995	54,000	11,700
Use of the Provision During the Year	(26,995)	(27,000)	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>93,000</u>	<u>111,000</u>	<u>84,000</u>
Cyclical Maintenance - Current	77,000	54,000	27,000
Cyclical Maintenance - Non current	16,000	57,000	57,000
	<u>93,000</u>	<u>111,000</u>	<u>84,000</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	13,543	20,000	22,497
Later than One Year and no Later than Five Years	5,975	10,000	11,306
Future Finance Charges	(1,304)	-	(1,262)
	<u>18,214</u>	<u>30,000</u>	<u>32,541</u>
Represented by			
Finance Lease Liability - Current	12,715	20,000	21,544
Finance Lease Liability - Non current	5,499	10,000	10,997
	<u>18,214</u>	<u>30,000</u>	<u>32,541</u>



ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

16. Funds Held for Capital Works Projects

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

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions /adjustments	Closing Balances \$
ILE Upgrade and Roofing Repairs		-	-	(13,880)		(13,880)
Totals		-	-	(13,880)	-	(13,880)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(13,880)
(13,880)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions /adjustments	Closing Balances \$
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	-

17. Funds Held on Behalf of Cluster

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	1,318	1,318	543
Funds Received from other sources	775	182	775
Funds Spent on Behalf of the Cluster	(764)	-	-
Funds Held at Year End	1,329	1,500	1,318



ENNER GLYNN SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,470	2,670
<i>Leadership Team</i>		
Remuneration	372,075	370,088
Full-time equivalent members	3	3
Total key management personnel remuneration	374,545	372,758

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has 2 Finance committee members that meet regularly. 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:

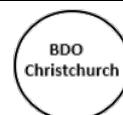
	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3	2
	3	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 2022

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements.

(a) \$518,552 contract for ILE Upgrade and Roofing Repairs Project to be completed in 2024, which will be fully funded by the Ministry of Education. \$13,880 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$36,008)

(b) Operating Commitments

As at 31 December 2022 the Board had no operating commitments (2021: nil).



ENNER GLYNN SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	199,356	100,601	146,106
Receivables	185,725	135,000	142,094
Investments - Term Deposits	300,744	300,000	300,000
Total Financial assets measured at amortised cost	<u>685,825</u>	<u>535,601</u>	<u>588,200</u>

Financial liabilities measured at amortised cost

Payables	193,606	153,000	173,529
Finance Leases	18,214	30,000	32,541
Total Financial Liabilities Measured at Amortised Cost	<u>211,820</u>	<u>183,000</u>	<u>206,070</u>

24. Events After Balance Date

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



ENNER GLYNN SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Occupation	Term expired/expires
Lisa Charles	Presiding Member	Elected		December 2023
Isaac Day	Principal	Appointed from Oct 2007		
Leallen Anderson	Staff Rep	Re-elected 2022		July 2025
Saul Gibney	Parent Rep	Elected 2020		December 2023
Mitchell Wilson	Parent Rep	Elected 2022		July 2025
Belinda Koloamatangi	Parent Rep	Elected 2022		July 2025
Holly Warren	Parent Rep	Elected 2022		July 2025
Katrina Robinson	Parent Rep	Elected 2019		August 2022
Jennifer Jack	Parent Rep	Elected 2019		April 2022
Rachel Robinson	Parent Rep	Selected 2020		April 2022

ENNER GLYNN SCHOOL

Kiwisport Funding

For the year ended 31 December 2022

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

In 2022 the School received Kiwisport funding of \$5,248 (2021: \$5,221).

The funding in 2022 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.



Building pedagogical leadership



Improving Learning and Promoting Equity



Growing Teaching Practise



Connecting Communities for Learning

Key strategic Area



Improv
and ac
equity



Connecting communities



Grow
pract



Building
learning

Goal (s)

- [See GPILSEO Plan](#)

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 2022
[Impact Coach Planning 2021/22](#)
- [Process](#) underway

<p>Plans</p>	<p><i>Build shared knowledge of how to respond when students don't learn to ensure we are effectively supporting acceleration. Student achievement plans Here</i></p> <p>Level 1 Team Goals (Early L 1) Level 1 Team Goals (Late L 1) Level 2 Team Goals Level 3 Team Goals</p>	<p><i>Build shared knowledge of the PLC process and undertake the processes to continue to...</i></p> <ul style="list-style-type: none"> • 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 • Spread this beyond our own school 	<p><i>Build shared knowledge of RBL practices and effective PB4L practices to allow a focus on learning in the school</i></p> <ul style="list-style-type: none"> • G • P • I • L • S • E • O 	<p><i>Build shared knowledge of PLC processes to allow our staff to be leaders of learning to improve learning outcomes for all of our ākonga</i></p> <ul style="list-style-type: none"> • G • P • I • L • S • E • O
<p>Success indicators</p>	<ul style="list-style-type: none"> • See GPILSEO Plan 	<p>See continuums at each stage of the PLC process from the 'Learning by Doing' book</p> <p><i>Use these with each team to evaluate effectiveness and continue the ongoing planning for success of our PLC</i></p> <p>Overarching Success indicators here Review stage 1</p>	<p>See positive shifts in RBL data from teachers Shifts in Student Achievement Improved Wellbeing Improved Equity Improved Inclusivity Treaty of Waitangi?</p>	

**Self
Evaluation
Questions**

How effectively have we improved learning and accelerated equity:

- For all boys (including minoritised boys)
- For all girls (including minoritised boys)
- For other students who are a concern

How effectively is the PLC process helping us to:

- Improve learning and accelerate equity
- Make learning more accessible and inclusive
- Improve teacher and student wellbeing
- Honour Te Tiriti O Waitangi

How effectively are we growing teaching practice using the RBL profile, and the PB4L framework, to:

- Improve learning and accelerate equity
- Make learning more accessible and inclusive
- Improve teacher and student wellbeing
- Honour Te Tiriti O Waitangi

How effectively are we building effective leadership and that leadership actions are enabling us to:

- 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 2022

Prepared by Isaac Day (Principal)

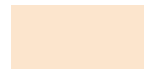
Preamble

This report shares the teacher judgements made in the end year reporting period of 2022. 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:

	Curriculum Level and Sub Level										
	Pre 1	1			2			3			
	Pre	Begin	At	Adv	Begin	At	Adv	Begin	At	Adv	
Pre Y1	Working towards	Below	Below	Below	At	At	At	At	At	At	
Year 1	At	Working towards	Below	Below	At	At	At	At	At	At	
Year 2	At	At	Working towards	Below	At	At	At	At	At	At	
Year 3	At	At	At	Working towards	At	At	At	At	At	At	
Year 4	At	At	At	At	Working towards	Below	Below	Below	Below	Below	
Year 5	At	At	At	At	At	Working towards	Below	Below	Below	Below	
Year 6	At	At	At	At	At	At	Working towards	Below	Below	Below	

Key

- Below expected level
- Working towards expected level



At expected level



Above expected level

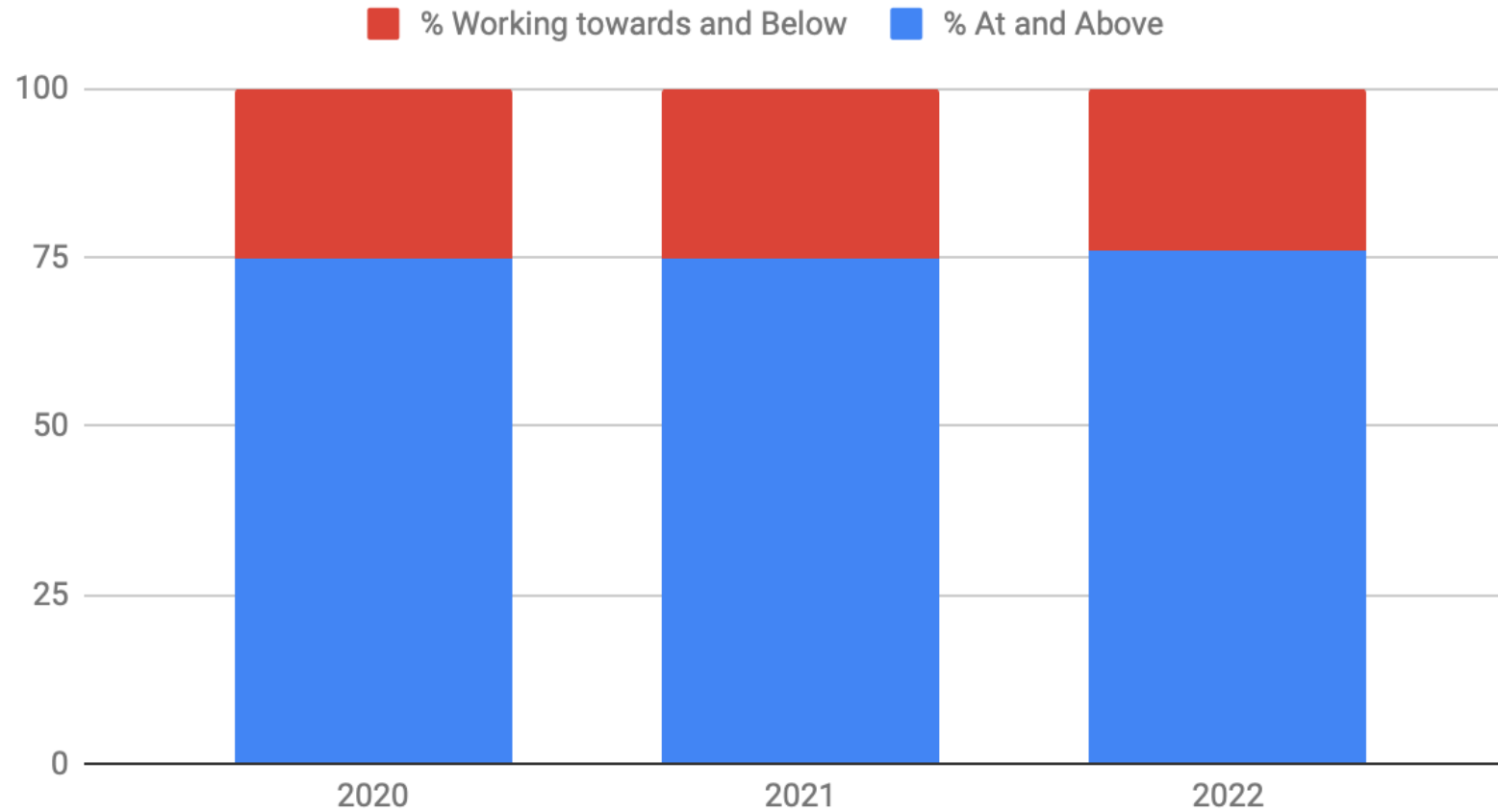
Please note that this system for recording and reporting information is going to change in the next year or so.

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 increased from 75% in 2020, to 76% in 2022.

- This pattern is consistent across the last three years.

What do we KNOW about this data

- Achievement in reading across the whole school has increased 1% over the last 3 years (with a slight decrease last year). This equates to a 0.33% increase 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 - we have made some gains here, but a more clearly defined progression will support this process (see below).
- Moving to learning pathways is likely to be a more useful tool for individuals, teachers and whanau. How this is reported across the school will need to be developed.

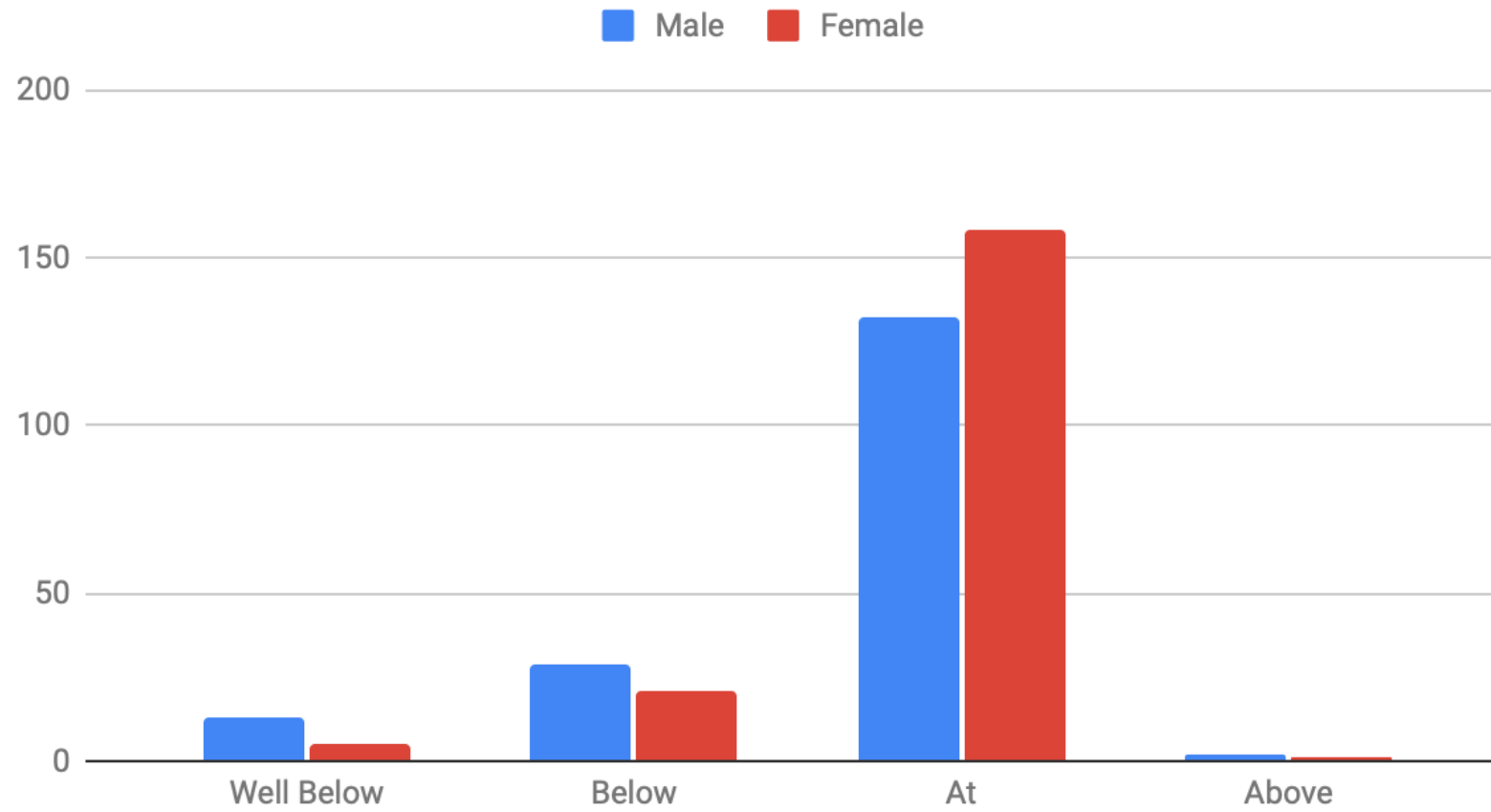
What will we do about it?

- Work alongside the curriculum refresh and reporting pathways tools.

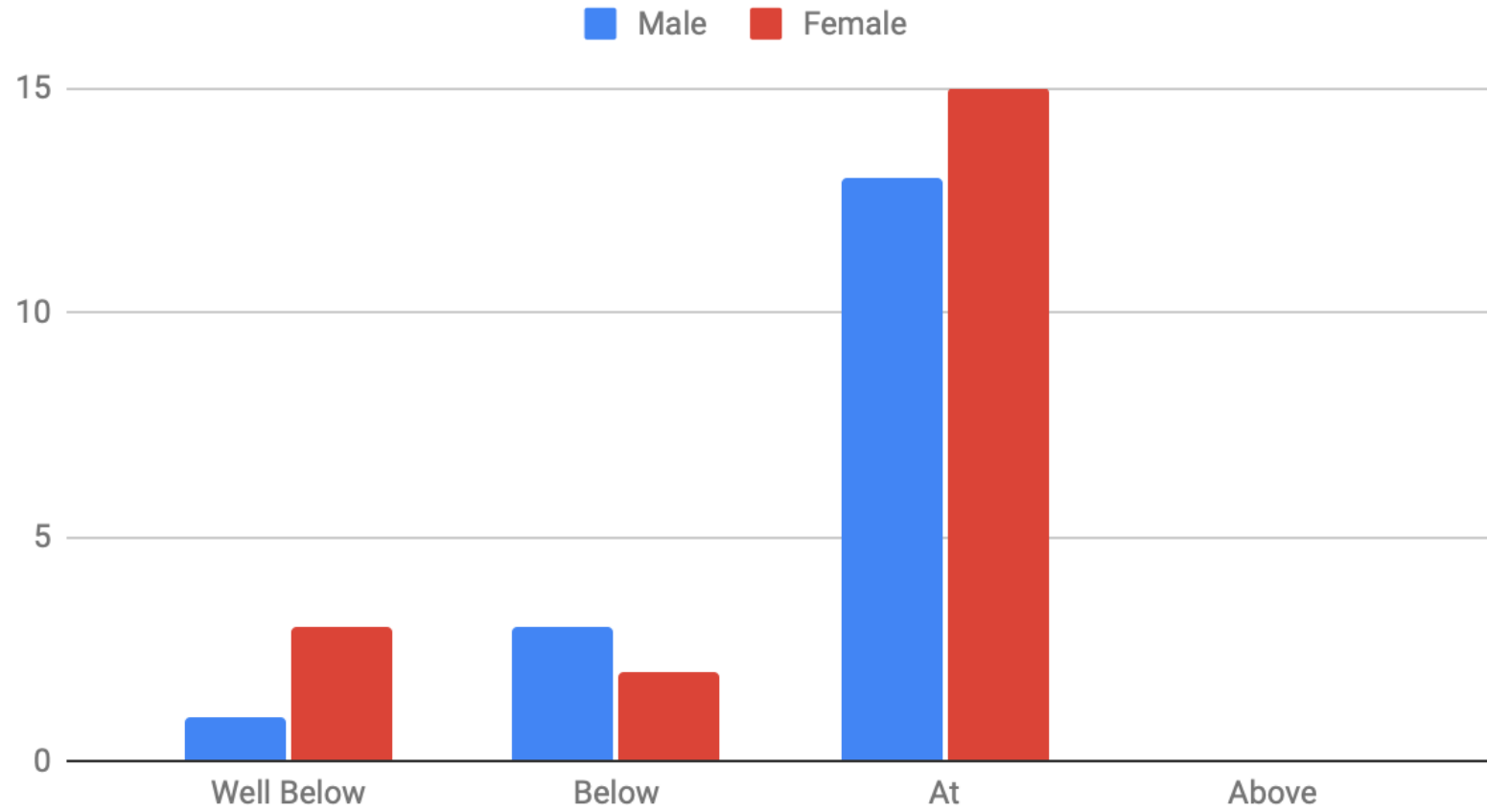
Reading - Ethnic and Gender

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

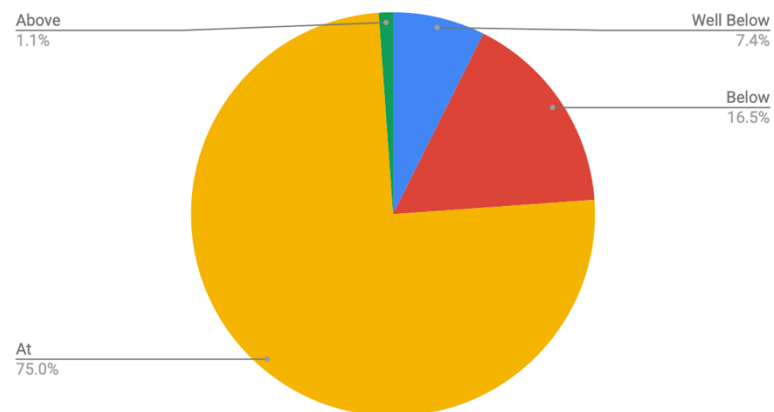
All Students - Reading



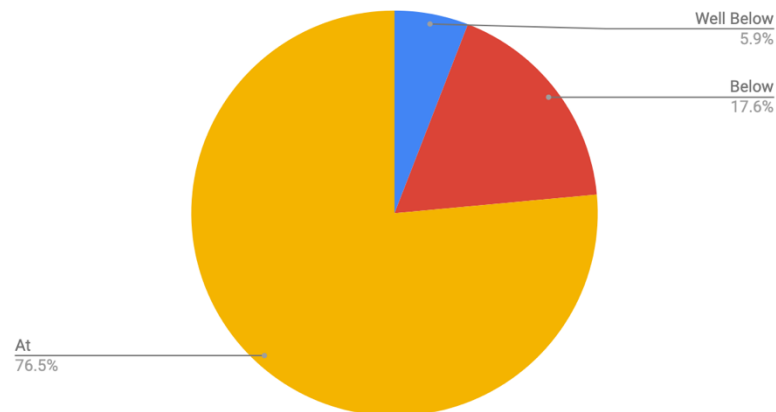
Māori Students - Reading



All Students - Male



Māori Students - Male



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 on par with all boys

What do we KNOW about this data

- We have a slightly greater percentage of Māori boys achieving at expected levels of the curriculum than all boys.
- More Maori girls are 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.

Structured Literacy

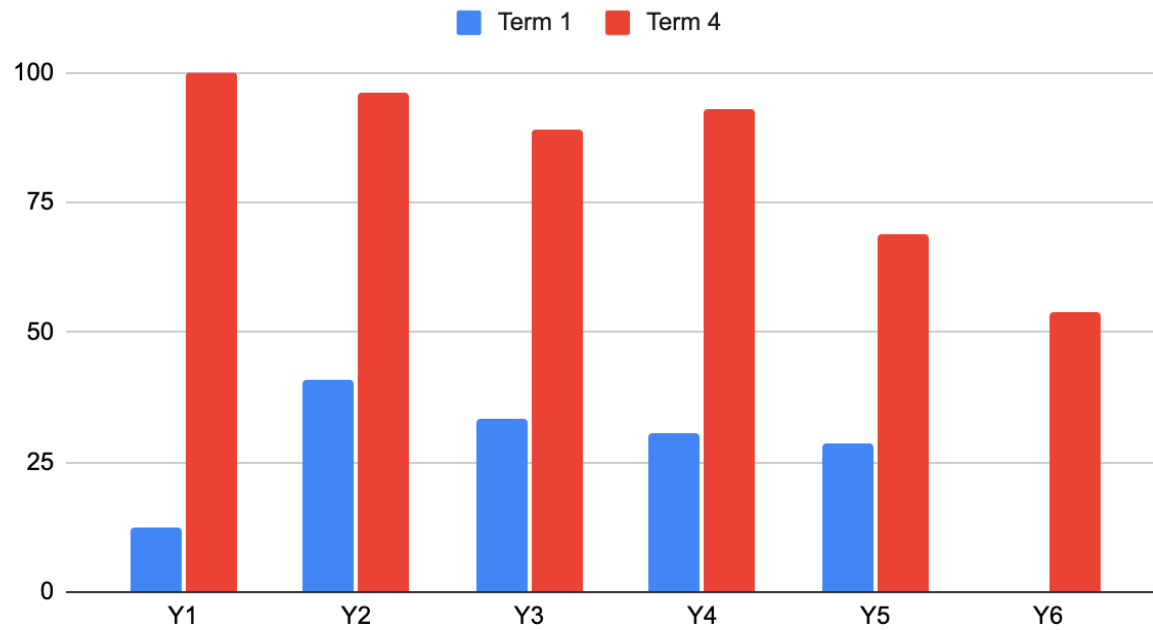
Here is the final update for structured literacy support for 2022. Over the year we monitored the decoding accuracy of 90 students. Of these 90 students, 64 received some or a high level of support to decode and encode accurately, and 36 received a high level of support across the year.

Goal:

The goal was for 90% of students in each year group to meet the target score on the Bryant non-word reading assessment. The number of students that achieved the targets are as follows:

	Baseline	Term 4
Y1	12%	100%
Y2	40%	96%
Y3	33%	89%
Y4	30%	93%
Y5	28%	69%
Y6	0.00%	54%

% of Students at Target



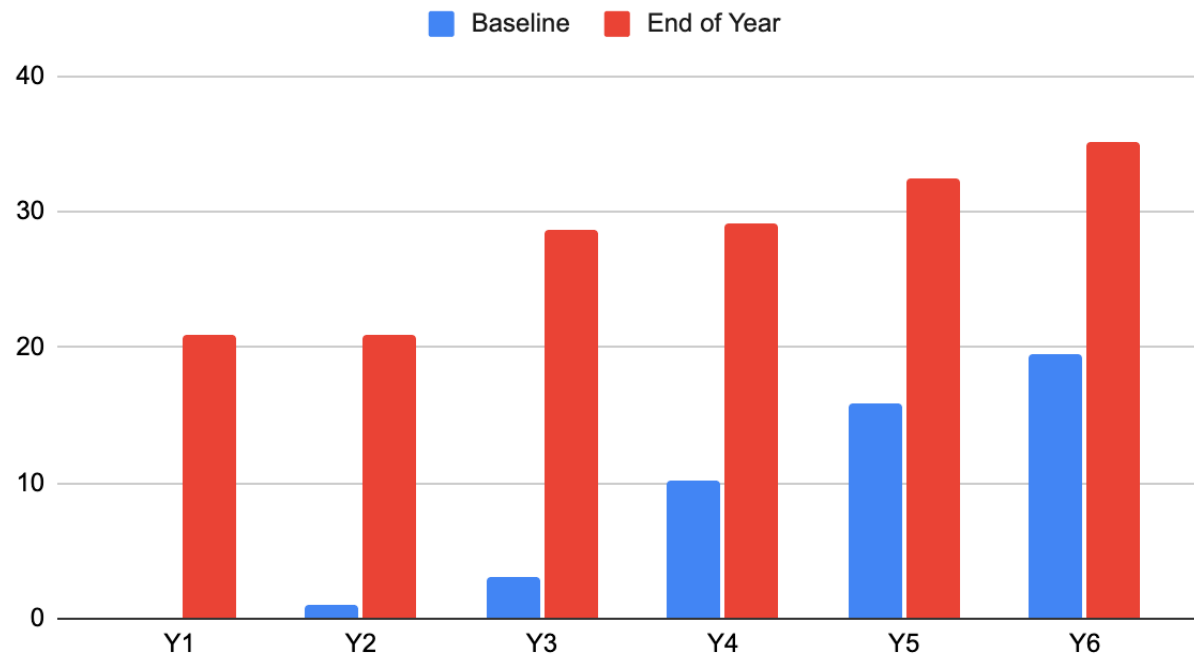
Highly supported group

The table below represents the average score for those 36 students who received consistent support.

	Baseline	End of Year
Y1	0	21
Y2	1	21
Y3	3	29

Y4	10	29
Y5	16	32
Y6	20	35

Baseline and End of Year Decoding



The table above represents the average score for those 36 students who received ongoing support.

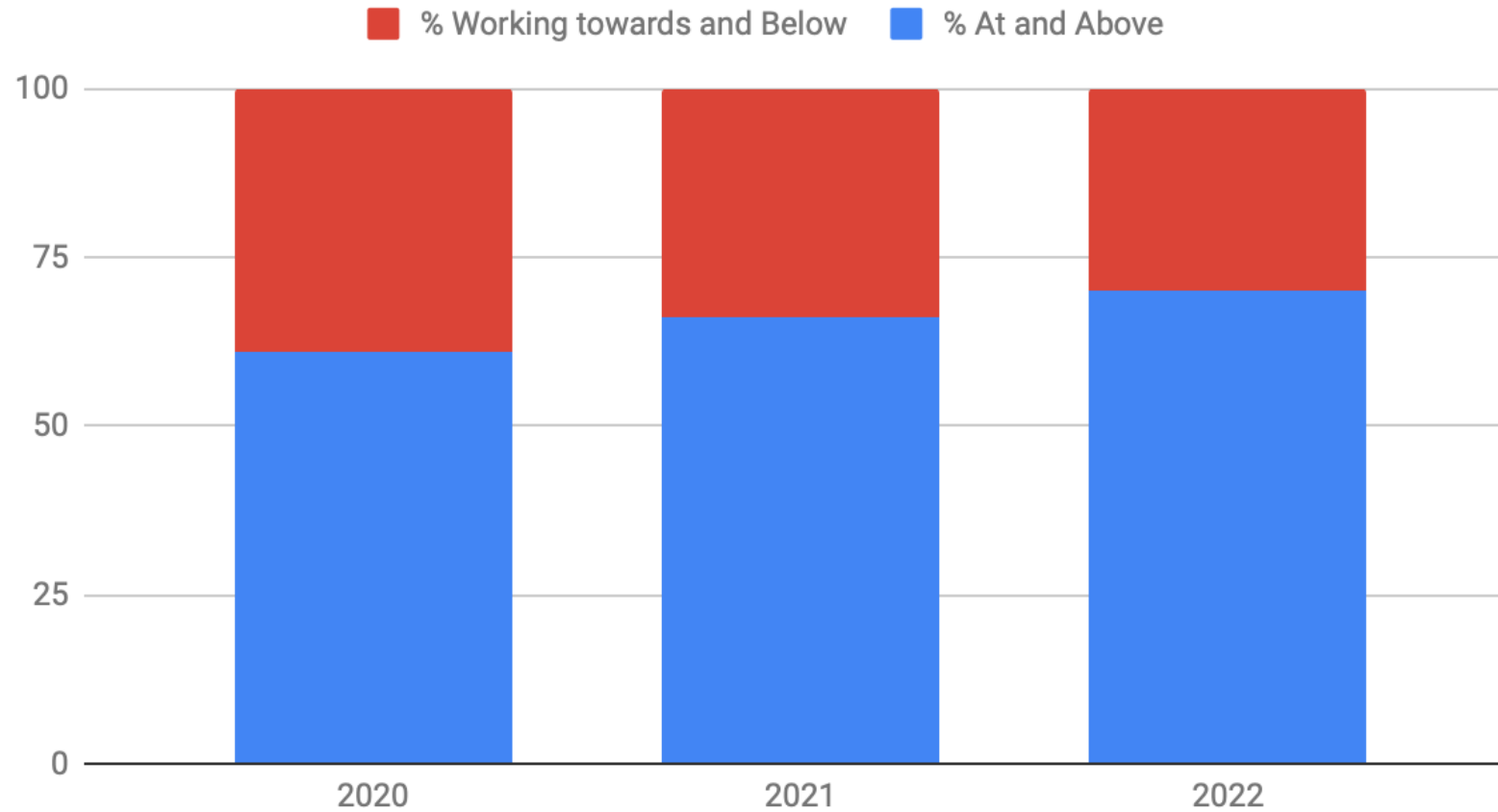
Considerations for 2023

- Using a scope and sequence such as The Code to ensure all students are taught how to spell accurately - (Tier 1 guaranteed curriculum).
- Using decodable texts at all levels of the schools to support those students who need more exposure and explicit instruction to decode and encode accurately - (Tier 1 guaranteed curriculum).
- Further refinements of the intervention systems for Tier 2 and 3 students. (Those who need more exposure and repetition to learn the encoding and decoding guaranteed curriculum).

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 61% in 2020, to 70% in 2022.

What do we KNOW about this data

- Achievement in writing across the whole school has improved 9% over the last 3 years. This equates to a 3% rise in writing achievement among students across the last three years.

What do we SUSPECT about this data

- We suspect that our curriculum pathways and developments have had an impact on writing as we have focused on a broader understanding of writing (as evidenced by our BiG ideas writing curriculum).
- The extra work being done to support the teaching and learning of writing appears to be making a difference to achievement

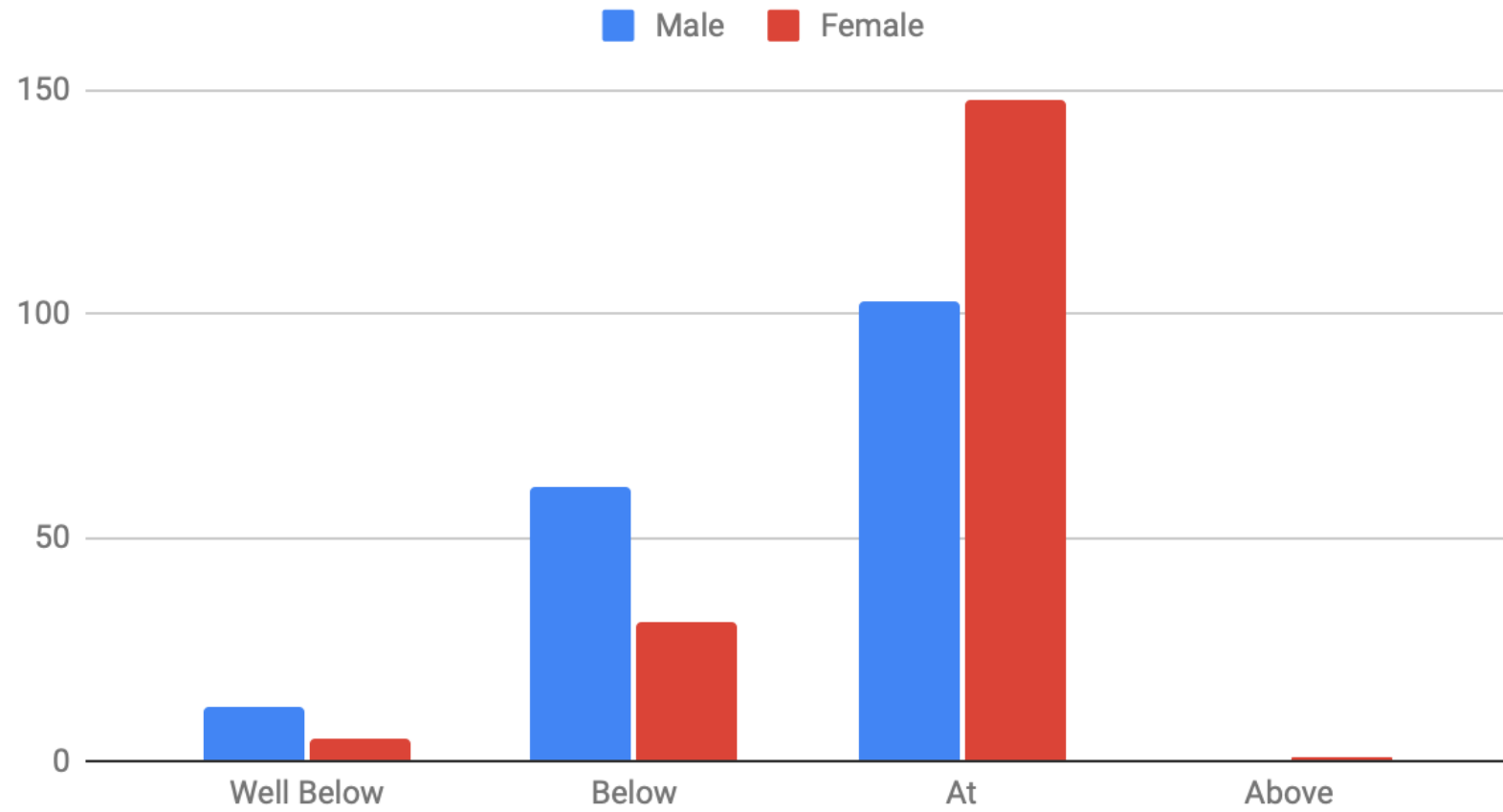
What will we do about it?

- 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.

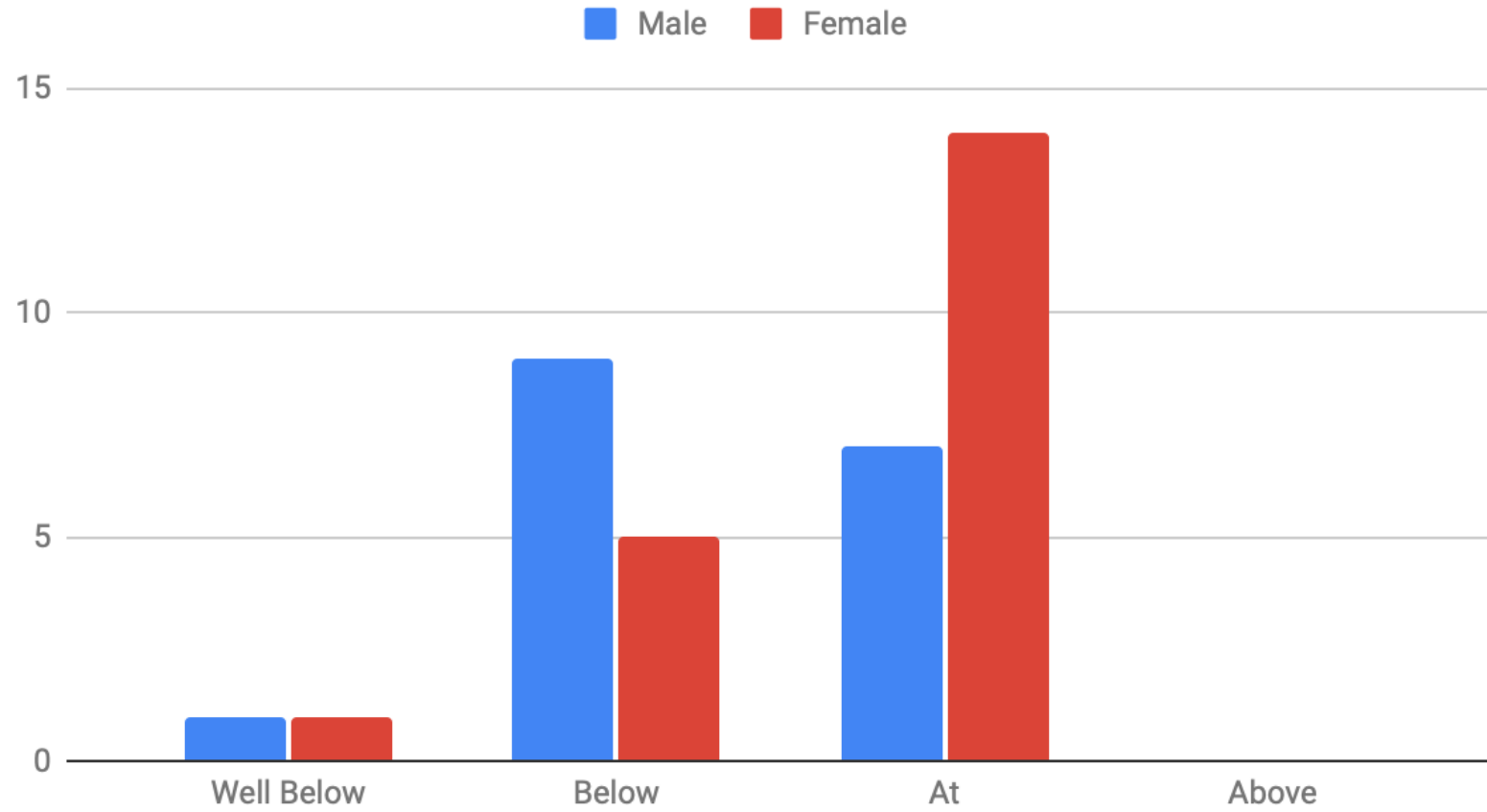
Writing - Ethnic and Gender

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

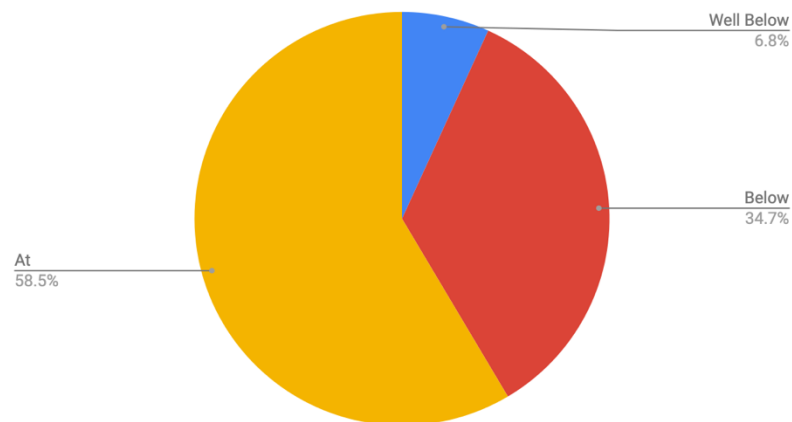
All Students - Writing



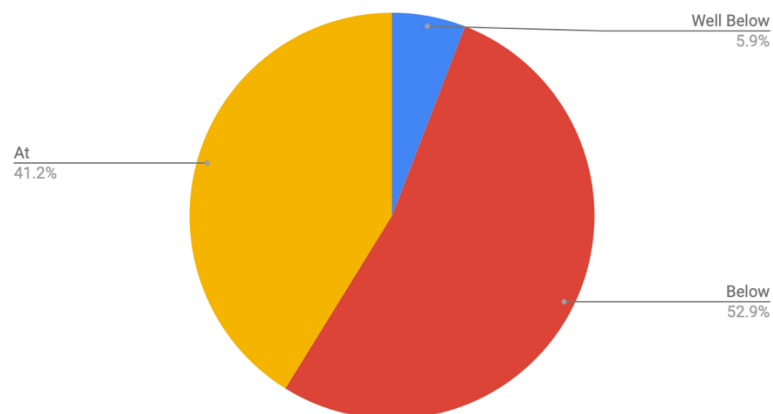
Māori Students - Writing



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.
- Māori boys are still finding achievement difficult in writing.

What do we KNOW about this data

- Over half of our Māori boys are not achieving at expected levels of the writing curriculum compared to slightly more than a third of all boys.

What do we SUSPECT about this data

- We are slowly improving outcomes for Māori boys.

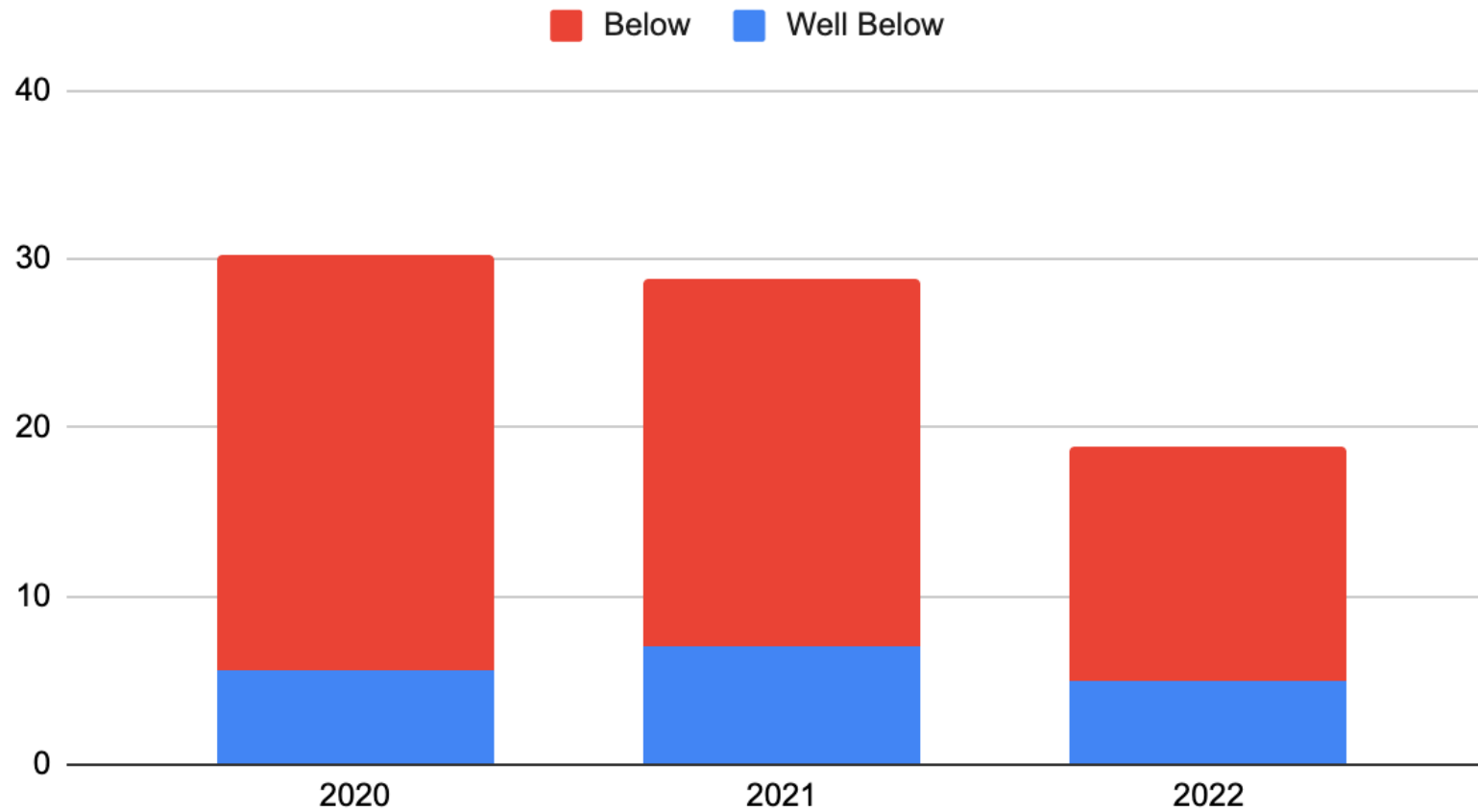
What will we do about it?

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

Structured Literacy Support

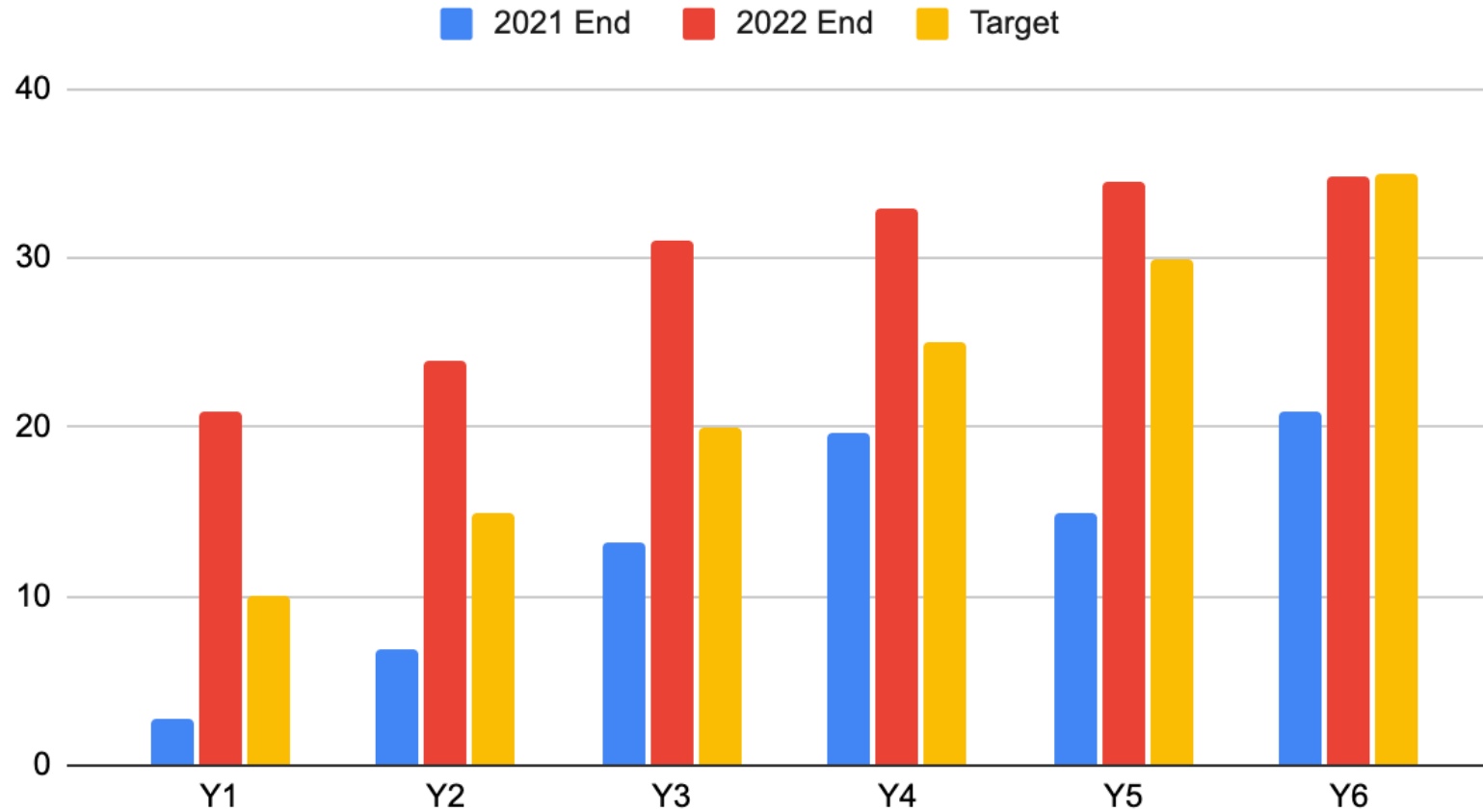
The graph below shows the number of students achieving well below and below in their reading across the whole school.

Reading achievement below and well below

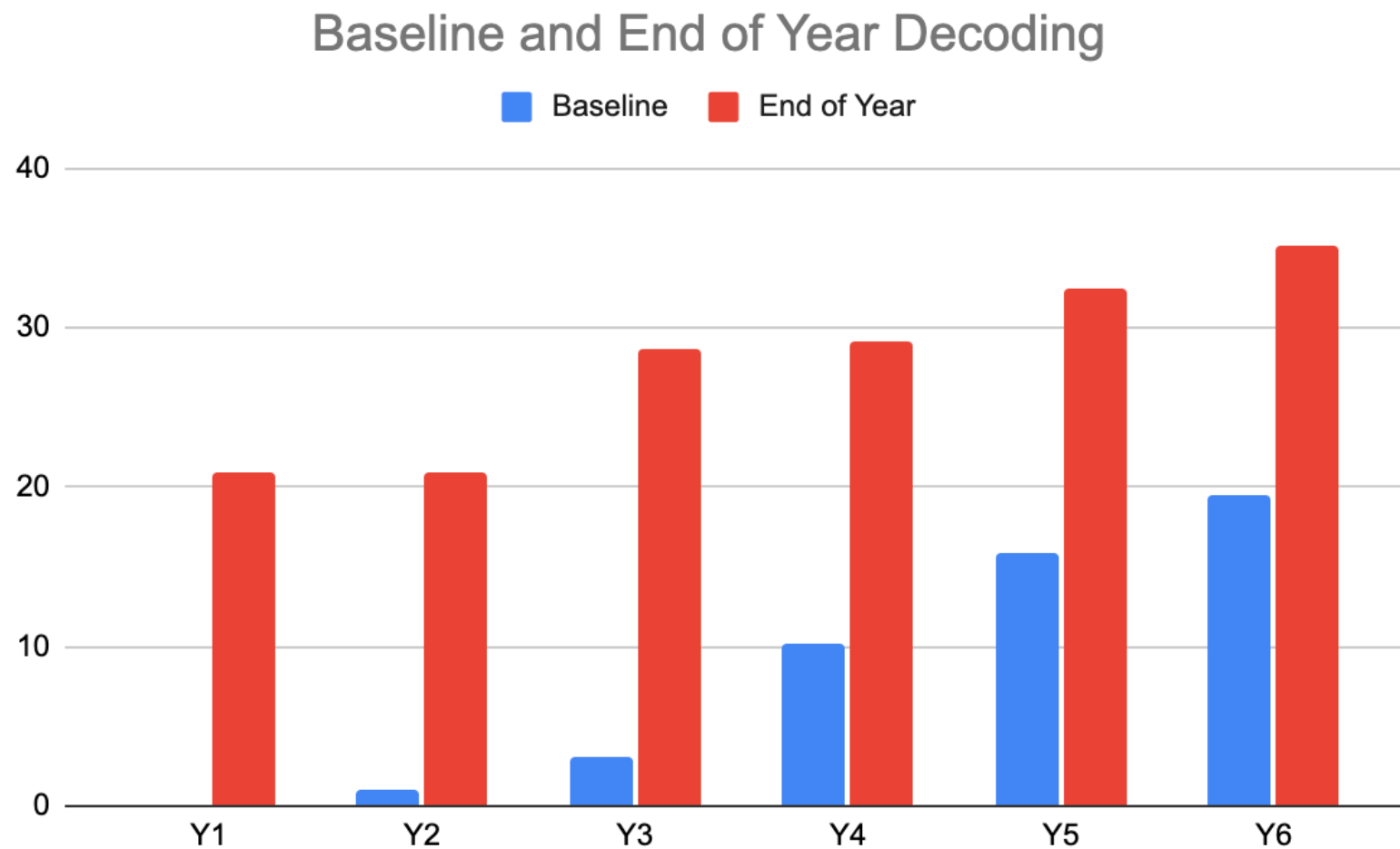


The graph below shows us the achievement in non-word reading (Bryant) of those who have been identified to need support decoding (reading) and encode (writing) accurately.

Average ability to decode (read) accurately



The graph below represents the decoding ability of the 36 students who received the most support.



The data tells us

- In the last 3 years we have 11.5% fewer learners who are achieving below or well below in their reading.
- From 2021-2022 those students who were identified as needing support to read accurately have made significant progress.
- Those who have had the most support have made the most progress.

What do we KNOW about this data

- That it isolates a student's ability to read by blending the sounds that letters make.
- Many students who are underachieving find it difficult to encode and decode accurately and need to be explicitly taught the knowledge and skills.

What do we SUSPECT about this data

- That some teachers are more consistently teaching students how to decode and encode accurately.

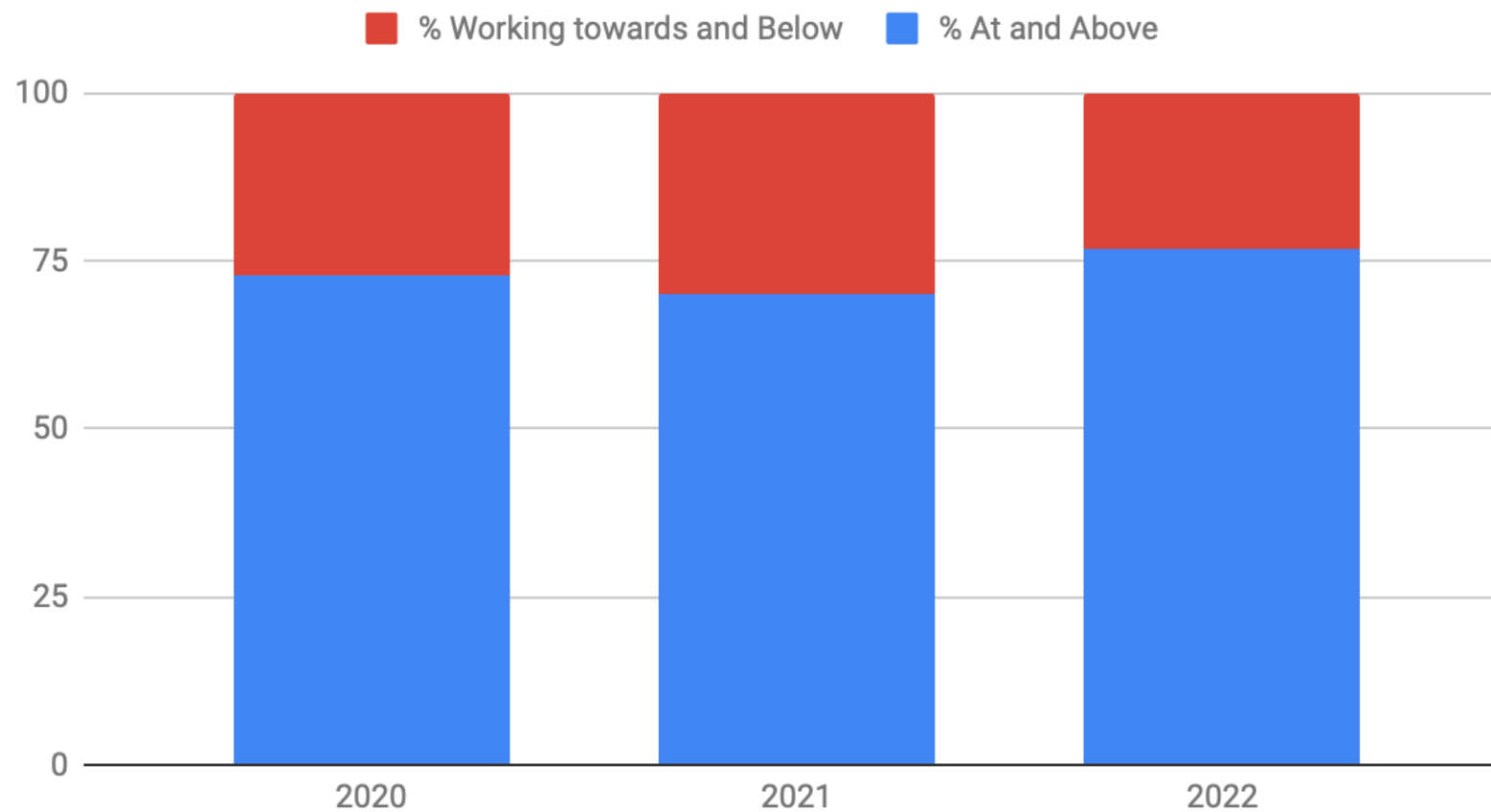
What will we do about it?

- Consider using a scope and sequence such as The Code to ensure all students are taught how to spell accurately - (Tier 1 guaranteed curriculum).
- Consider using decodable texts at all levels of the schools to support those students who need more exposure and explicit instruction to decode and encode accurately - (Tier 1 guaranteed curriculum).
- Consider further refinements of the intervention systems for Tier 2 and 3 students. (Those who need more exposure and repetition to learn the encoding and decoding guaranteed curriculum).

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 73% in 2020, to 77% in 2023

What do we KNOW about this data

- Achievement in maths across the whole school has improved 4% over the last 3 years. This equates to a 1.33% 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.

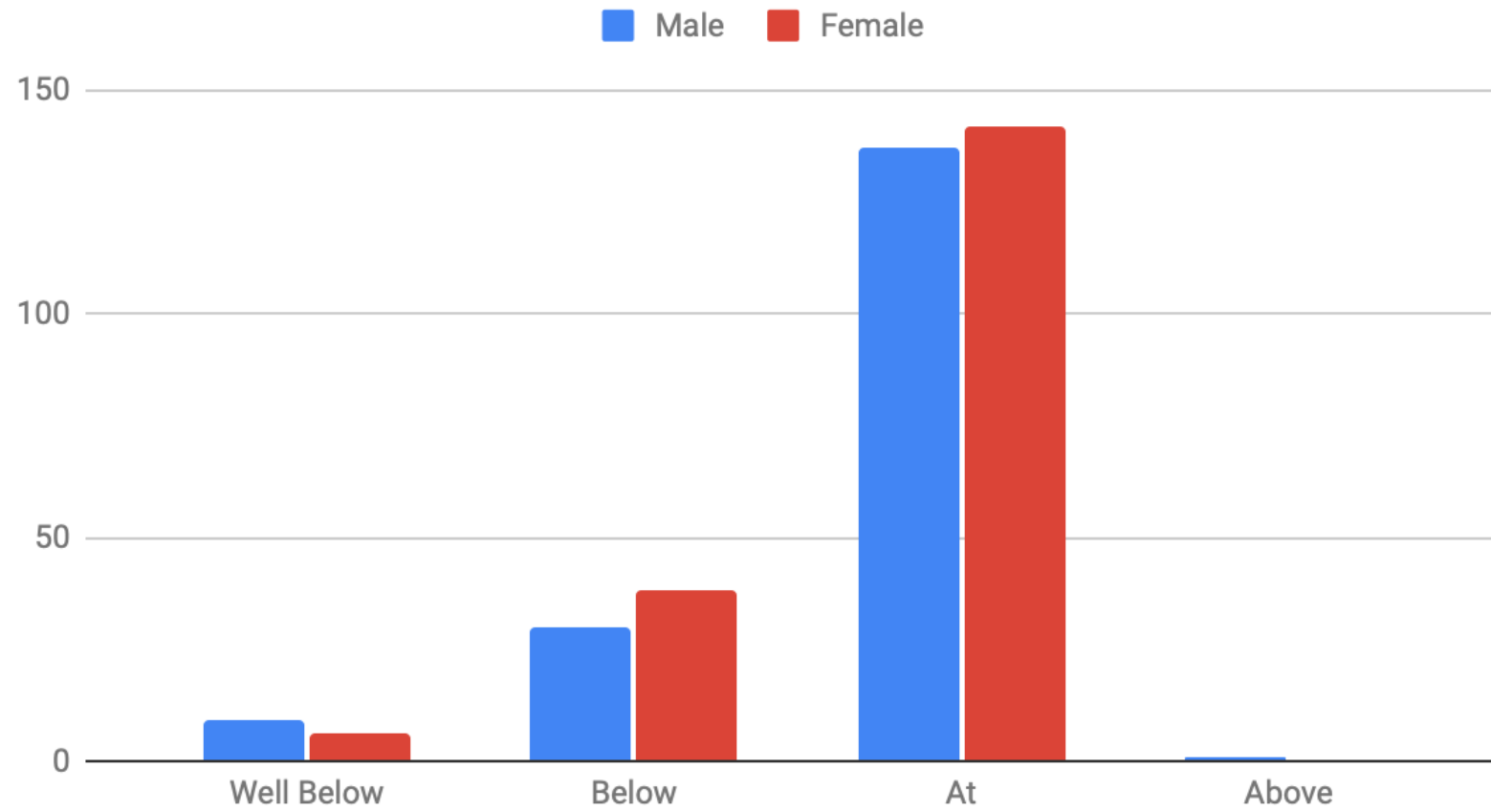
What will we do about it?

- 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.

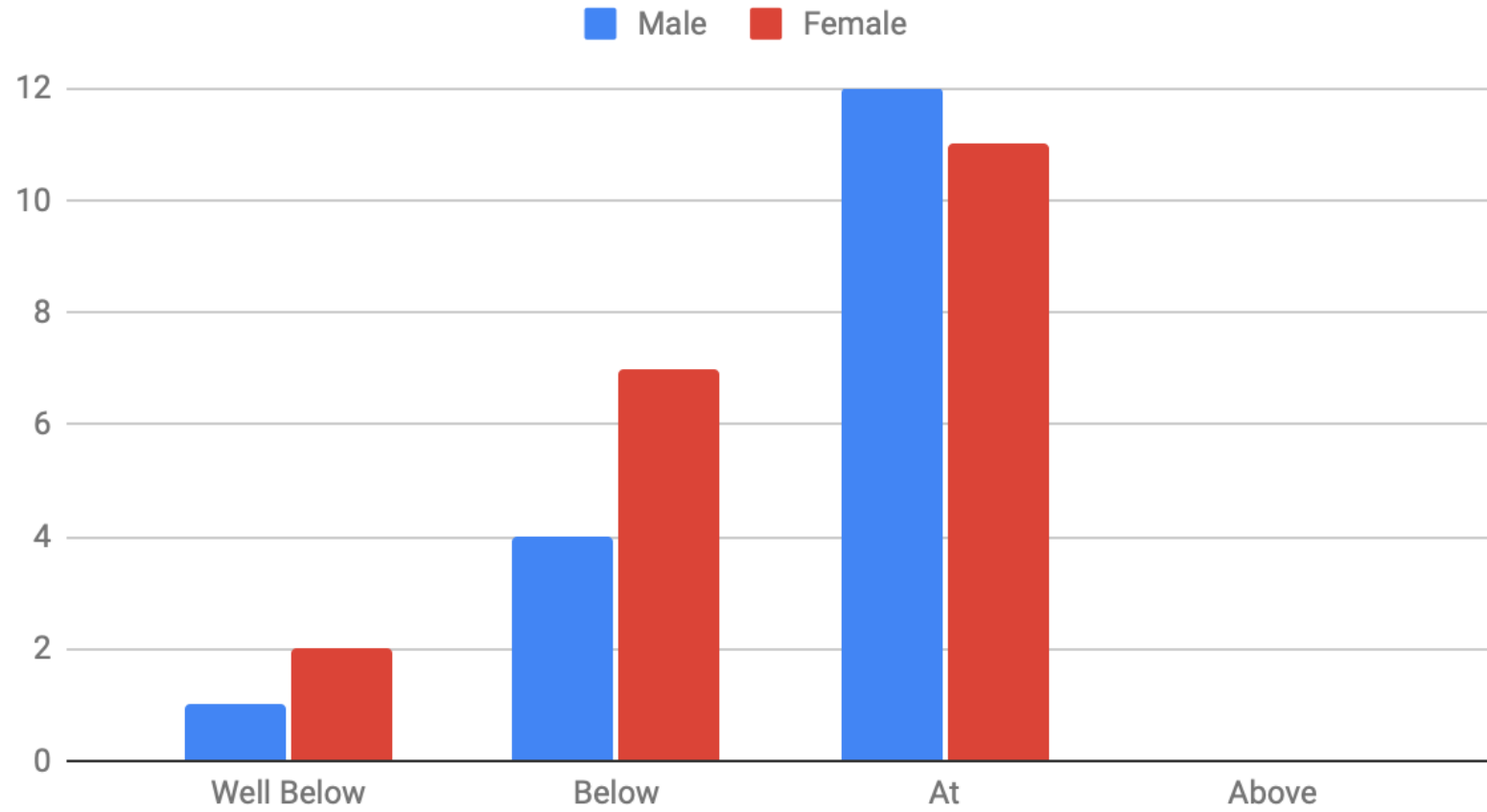
Maths - Ethnic and Gender

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

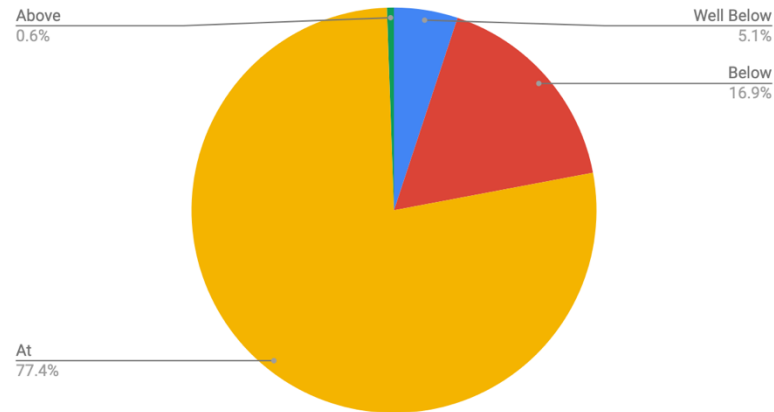
All Students - Maths



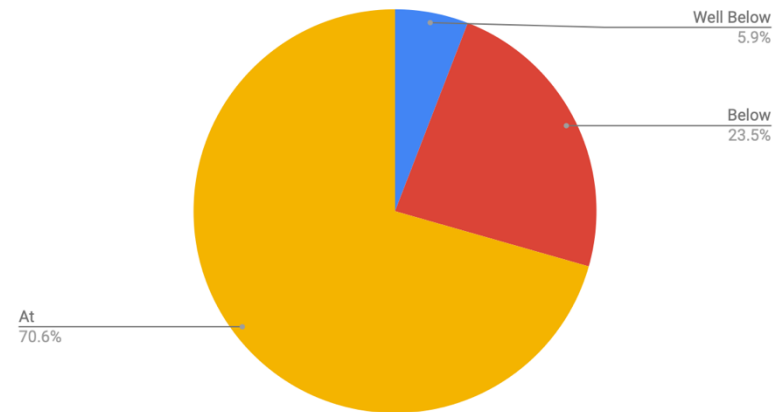
Māori Students - Maths



All Students - Male



Māori Students - Male



The data tells us

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

What do we KNOW about this data

- We have a lower percentage of Māori boys achieving at expected levels of the curriculum than all 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.

Report - Engagement Data 2020-2022

Prepared by Isaac Day (Principal)

Preamble

Summary report

This is a summary report on the 3 years to date of collecting engagement data (2020-2022).

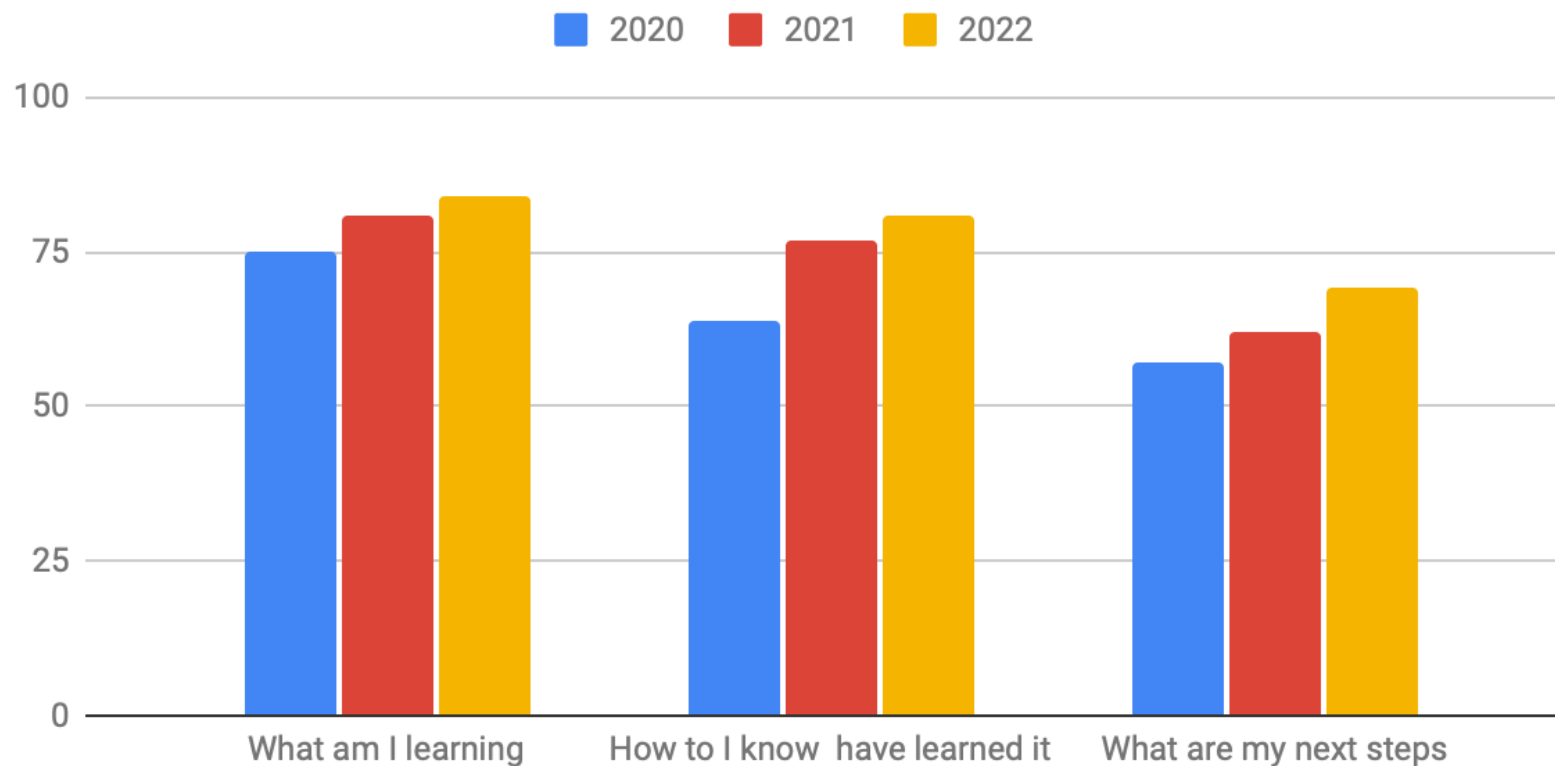
- This data is based on a purposive sample of students who find learning difficult.
- The sample is made up of both boys and girls across the school
- The sample includes 50% ethnically minoritised students, including Māori students
- The sample represents between $\frac{1}{3}$ and $\frac{1}{4}$ over out students each year
- Many students have been surveyed multiple times (we try to survey the same students each time for accuracy of growth)

Overview (All Students)

The graph below shows the percentage of students who are highly engaged according to our [interview response rubric](#). We have included data from responses to the following three questions (asked during each interview from 2020-2022):

- What are you learning?
- How do you know you'll be successful?
- What are your next steps?

Engagement Data 2020-2022



Engagement Data 2020-2022

What does this data tell us?

- We are experiencing increased engagement across the school with increased percentages of students who are engaged with the learning content as it is being presented to them.
- We had 75% of students in 2020, who could explain what it was they were learning in class at the time of their interview. This has now increased to 84% in 2022. This shows a marked increase since we began collecting this data ([in 2018 this was 43%](#)).

How do we know?

- Our interview data shows that student responses for the first two questions demonstrate accelerated improvement in engagement in learning.
- Understanding what the next steps are in their learning has also improved.

What hunches do we have about the data?

- Our curriculum work in recent times has highlighted the use of learning intentions and success criteria, as well as a learning pathway which indicates to student what is to be learned in progression. I believe that there is a strong correlation between this work and these results.

What will we do with this data?

- We will use it to reinforce our direction with this work and to support the RBL work we are also doing.

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<ul style="list-style-type: none"> • The Principal is the EEO officer • We are committed to ensuring equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • We select the person most suited to the position in terms of skills, experience, qualifications, and aptitude • We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • We ensure that employment and personnel practises are fair and free of any bias.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> – Through the EEO policy.
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • Through Professional Development.
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • Through the EEO policy.

How are you recognising the employment requirements of persons with disabilities?	– Through the EEO policy.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	*	
Has this policy or programme been made available to staff?	*	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	*	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	*	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	*	
Does your EEO programme/policy set priorities and objectives?	*	

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ENNER GLYNN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor Enner Glynn School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance, Kiwisport and Statement of Compliance with Education and Training Act 2020, but does not include the financial statements, and our auditor's report thereon.

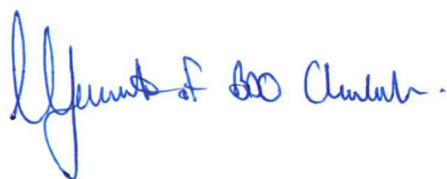
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand