

WHANGAREI INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1129

Principal: Hayley Read

School Address: 32 Rust Avenue, Whangarei

School Postal Address 32 Rust Avenue, Whangarei

School Phone: 09 438 8659

School Email: admin@wis.ac.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/
Derek Slatter	Chairperson	Re-elected May 2019	May-22
Angela Tautoko	Deputy Chairperson	Re-elected May 2019	Dec-20
Hayley Read	Principal		
Eden Rogers	Staff rep	Elected May 2019	May-22
Johnny Kunitau	Parent rep	Re-elected May 2019	May-22
Hiku Mackey	Parent rep	Elected May 2019	May-22
Piripi Burt	Parent rep	Elected May 2019	May-22

Accountant / Service Provider: Ask Accounting Ltd

WHANGAREI INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2020

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Whangarei Intermediate School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Derek Slater

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

Date:

10-5-21

Hayley Read

Full Name of Principal

[Signature]

Signature of Principal

Date:

05/05/2021

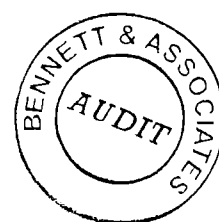
Whangarei Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	6,116,724	4,992,769	5,360,655
Locally Raised Funds	3	210,334	200,700	234,598
Interest income		920	5,000	4,795
Gain on Sale of Property, Plant and Equipment		-	-	30
International Students	4	1,057	1,200	25,506
		<u>6,329,035</u>	<u>5,199,669</u>	<u>5,625,584</u>
Expenses				
Locally Raised Funds	3	61,984	113,180	100,780
Learning Resources	5	4,155,725	3,385,220	3,930,104
Administration	6	309,874	314,015	308,880
Finance		2,691	-	3,871
Property	7	1,353,811	1,192,155	1,196,197
Depreciation	8	138,430	140,000	145,174
Loss on Disposal of Property, Plant and Equipment		2,132	-	1,811
		<u>6,024,647</u>	<u>5,144,570</u>	<u>5,686,817</u>
Net Surplus / (Deficit) for the year		304,388	55,099	(61,233)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>304,388</u></u>	<u><u>55,099</u></u>	<u><u>(61,233)</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.



Whangarei Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		785,519	785,519	846,752
Total comprehensive revenue and expense for the year		304,388	55,099	(61,233)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		26,161	-	-
Equity at 31 December	23	1,116,068	840,618	785,519
Retained Earnings		1,116,068	840,618	785,519
Equity at 31 December		1,116,068	840,618	785,519

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.



Whangarei Intermediate School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	875,915	898,149	180,665
Accounts Receivable	10	358,084	280,000	267,874
GST Receivable		23,391	31,000	31,122
Funds owed for Capital Works	17	-	-	19,797
Prepayments		32,446	15,000	14,515
		<u>1,289,836</u>	<u>1,224,149</u>	<u>513,973</u>
Current Liabilities				
Accounts Payable	12	444,066	306,000	293,496
Revenue Received in Advance	13	42,205	5,000	4,191
Provision for Cyclical Maintenance	14	2,786	23,210	9,231
Painting Contract Liability - Current Portion	15	-	-	187
Finance Lease Liability - Current Portion	16	19,580	19,142	17,610
Funds held for Capital Works Projects	17	273,416	500,000	-
		<u>782,053</u>	<u>853,352</u>	<u>324,715</u>
Working Capital Surplus/(Deficit)		507,783	370,797	189,258
Non-current Assets				
Property, Plant and Equipment	11	<u>677,565</u>	<u>504,507</u>	<u>644,507</u>
		677,565	504,507	644,507
Non-current Liabilities				
Provision for Cyclical Maintenance	14	67,194	33,461	29,043
Finance Lease Liability	16	2,086	1,225	19,203
		<u>69,280</u>	<u>34,686</u>	<u>48,246</u>
Net Assets		<u>1,116,068</u>	<u>840,618</u>	<u>785,519</u>
Equity	23	<u>1,116,068</u>	<u>840,618</u>	<u>785,519</u>

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



Whangarei Intermediate School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,675,137	1,419,914	1,280,423
Locally Raised Funds		214,890	204,757	204,869
International Students		1,057	1,200	25,506
Goods and Services Tax (net)		7,731	122	(160)
Payments to Employees		(722,147)	(594,631)	(667,507)
Payments to Suppliers		(621,153)	(803,440)	(958,822)
Cyclical Maintenance Payments in the year		-	(18,603)	(12,478)
Interest Paid		(89)	-	-
Interest Received		920	5,000	4,795
Net cash from/(to) Operating Activities		556,346	214,319	(123,374)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(25,157)	(1,781)
Purchase of Property Plant & Equipment (and Intangibles)		(173,620)	(95,113)	(147,920)
Net cash from/(to) Investing Activities		(173,620)	(120,270)	(149,701)
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,161	-	-
Finance Lease Payments		(6,663)	103,826	(15,909)
Painting contract payments		(187)	(187)	(188)
Funds Held for Capital Works Projects		293,213	519,796	(5,214)
Net cash from/(to) Financing Activities		312,524	623,435	(21,311)
Net increase/(decrease) in cash and cash equivalents		695,250	717,484	(294,386)
Cash and cash equivalents at the beginning of the year	9	180,665	180,665	475,051
Cash and cash equivalents at the end of the year	9	875,915	898,149	180,665

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

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



Whangarei Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are 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) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10–20 years
Information and communication technology	5 years
Motor vehicles	4 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

Employee 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.



l) Revenue Received in Advance

Revenue received in advance relates to grants received from Ministry of Education, unspent donations and student funds 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.

m) 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).

n) Financial Instruments

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

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

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

o) 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.

p) Budget Figures

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

q) Services received in-kind

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



2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	1,352,028	1,286,414	1,140,286
Teachers' Salaries Grants	3,385,689	2,688,000	3,170,860
Use of Land and Buildings Grants	1,044,812	884,855	909,372
Resource Teachers Learning and Behaviour Grants	5,028	-	-
Other MoE Grants	299,652	117,500	126,218
Other Government Grants	29,515	16,000	13,919
	<u>6,116,724</u>	<u>4,992,769</u>	<u>5,360,655</u>

The school has opted in to the donations scheme for this year. Total amount received was \$103,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$51,250 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	11,885	27,500	72,380
Activities	194,214	169,200	115,040
Trading	4,235	4,000	47,178
	<u>210,334</u>	<u>200,700</u>	<u>234,598</u>
Expenses			
Activities	61,984	113,180	54,544
Trading	-	-	46,236
	<u>61,984</u>	<u>113,180</u>	<u>100,780</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>148,350</u>	<u>87,520</u>	<u>133,818</u>

4. International Student Revenue and Expenses

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	1,057	1,200	25,506
	<u>1,057</u>	<u>1,200</u>	<u>25,506</u>
Surplus/ (Deficit) for the year International Students	<u>1,057</u>	<u>1,200</u>	<u>25,506</u>



5. Learning Resources

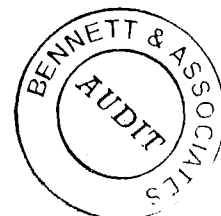
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	231,881	249,570	250,750
Equipment Repairs	2,816	7,500	7,703
Information and Communication Technology	49,513	60,800	41,699
Library Resources	2,482	8,100	7,273
Employee Benefits - Salaries	3,765,536	2,918,000	3,530,751
Staff Development	103,497	141,250	91,928
	<u>4,155,725</u>	<u>3,385,220</u>	<u>3,930,104</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,000	6,000	6,640
Board of Trustees Fees	3,295	4,000	3,335
Board of Trustees Expenses	14,950	14,515	18,972
Communication	12,962	12,500	14,222
Consumables	5,699	6,000	7,170
Other	31,557	37,800	37,881
Employee Benefits - Salaries	221,173	216,700	204,047
Insurance	8,554	11,000	10,985
Service Providers, Contractors and Consultancy	5,684	5,500	5,628
	<u>309,874</u>	<u>314,015</u>	<u>308,880</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	24,816	18,600	20,621
Cyclical Maintenance Provision	31,706	37,000	(3,061)
Grounds	7,064	11,200	11,397
Heat, Light and Water	44,339	48,000	50,056
Rates	15,348	15,000	14,348
Repairs and Maintenance	52,180	42,500	62,217
Use of Land and Buildings	1,044,812	884,855	909,372
Security	10,702	7,000	14,174
Employee Benefits - Salaries	122,844	128,000	117,073
	<u>1,353,811</u>	<u>1,192,155</u>	<u>1,196,197</u>



8. Depreciation

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	14,040	14,000	13,839
Furniture and Equipment	69,773	70,500	63,829
Information and Communication Technology	27,611	30,000	47,157
Motor Vehicles	3,683	3,500	3,683
Leased Assets	17,878	17,000	11,274
Library Resources	5,445	5,000	5,392
	<u>138,430</u>	<u>140,000</u>	<u>145,174</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	875,915	898,149	180,665
Cash and cash equivalents for Statement of Cash Flows	<u>875,915</u>	<u>898,149</u>	<u>180,665</u>

Of the \$875,915 Cash and Cash Equivalents, \$273,416 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	86,707	50,000	53,249
Receivables from the Ministry of Education	-	-	19,797
Teacher Salaries Grant Receivable	271,377	230,000	214,625
	<u>358,084</u>	<u>280,000</u>	<u>287,671</u>
Receivables from Exchange Transactions	86,707	50,000	53,249
Receivables from Non-Exchange Transactions	271,377	230,000	234,422
	<u>358,084</u>	<u>280,000</u>	<u>287,671</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	176,175	24108			(14,040)	186,243
Furniture and Equipment	335,911	109006			(69,773)	375,144
Information and Communication Technology	39,080	30486			(27,611)	41,955
Motor Vehicles	15,172				(3,683)	11,489
Leased Assets	40,424	2908	(838)		(17,878)	24,616
Library Resources	37,745	7112	(1,294)		(5,445)	38,118
Balance at 31 December 2020	644,507	173,620	(2,132)	-	(138,430)	677,565

The net carrying value of equipment held under a finance lease is \$24,616 (2019: \$40,424)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	600,599	(414,356)	186,243
Furniture and Equipment	1,361,001	(985,857)	375,144
Information and Communication Technology	534,138	(492,183)	41,955
Motor Vehicles	36,829	(25,340)	11,489
Textbooks	863	(863)	-
Leased Assets	54,593	(29,977)	24,616
Library Resources	118,749	(80,631)	38,118
Balance at 31 December 2020	2,706,772	(2,029,207)	677,565

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	190,014				(13,839)	176,175
Furniture and Equipment	280,973	118,769			(63,829)	335,911
Information and Communication Technology	75,896	10,341			(47,157)	39,080
Motor Vehicles	18,855				(3,683)	15,172
Leased Assets	45,790	5,908			(11,274)	40,424
Library Resources	39,929	5,019	(1,811)		(5,392)	37,745
Balance at 31 December 2019	651,457	140,037	(1,811)	-	(145,174)	644,507

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	576,491	(400,316)	176,175
Furniture and Equipment	1,704,852	(1,368,939)	335,911
Information and Communication Technology	530,705	(491,625)	39,080
Motor Vehicles	36,829	(21,657)	15,172
Textbooks	11,904	(11,904)	-
Leased Assets	120,272	(79,848)	40,424
Library Resources	115,599	(77,854)	37,745
Balance at 31 December 2019	3,096,652	(2,452,143)	644,507



12. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	145,040	70,000	53,099
Accruals	6,000	6,000	5,840
Employee Entitlements - Salaries	293,026	230,000	234,557
	<u>444,066</u>	<u>306,000</u>	<u>293,496</u>
Payables for Exchange Transactions	444,066	306,000	293,496
	<u>444,066</u>	<u>306,000</u>	<u>293,496</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	42,205	5,000	4,191
	<u>42,205</u>	<u>5,000</u>	<u>4,191</u>

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	38,274	38,274	53,813
Increase/ (decrease) to the Provision During the Year	31,706	37,000	(15,539)
Use of the Provision During the Year	-	(18,603)	-
Provision at the End of the Year	<u>69,980</u>	<u>56,671</u>	<u>38,274</u>
Cyclical Maintenance - Current	2,786	23,210	9,231
Cyclical Maintenance - Term	67,194	33,461	29,043
	<u>69,980</u>	<u>56,671</u>	<u>38,274</u>

15. Painting Contract Liability

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Current Liability	-	-	187
	<u>-</u>	<u>-</u>	<u>187</u>



16. Finance Lease Liability

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	20,808	19,142	20,233
Later than One Year and no Later than Five Years	2,216	1,225	20,263
	<u>23,024</u>	<u>20,367</u>	<u>40,496</u>

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

17. 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:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Disabled 2016 Student Operations	<i>completed</i>	1,271	-	1,271	-	-
Rms 5-8, Hall & Kitchen	<i>in progress</i>	(20,765)	-	17,891	-	(38,656)
5Y Heatpumps	<i>completed</i>	1,105	-	1,105	-	-
SIP 2020 Canopies	<i>in progress</i>	-	243,000	31,768	-	211,232
Boiler Shed Demolition	<i>in progress</i>	(1,408)	83,058	87,549	-	(5,899)
Tree Removal	<i>in progress</i>	-	15,000	9,075	-	5,925
LSC property alterations	<i>in progress</i>	-	40,535	38,074	-	2,461
2020 Pool Resurfacing	<i>in progress</i>	-	63,000	63,975	-	(975)
2020 Driveway resealing	<i>in progress</i>	-	103,500	4,172	-	99,328
Totals		<u>(19,797)</u>	<u>548,093</u>	<u>254,880</u>	<u>-</u>	<u>273,416</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 273,416

Funds Due from the Ministry of Education -

273,416

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Disabled 2016 Student Operations	<i>completed</i>	1,271	-	-	-	1,271
Rms 5-8, Hall & Kitchen	<i>In progress</i>	5,250	76,138	102,153	-	(20,765)
Design and Current Project	<i>In progress</i>	(49,034)	40,203	-	(8,831)	-
5Y Heat Pumps	<i>In progress</i>	-	17,595	16,490	-	1,105
5Y Security Project	<i>completed</i>	27,930	-	27,930	-	-
Boiler	<i>in progress</i>	-	-	1,408	-	(1,408)
Totals		<u>(14,583)</u>	<u>133,936</u>	<u>147,981</u>	<u>(8,831)</u>	<u>(19,797)</u>



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, Deputy Principals and Heads of Departments.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,295	3,335
Full-time equivalent members	0.11	0.10
<i>Leadership Team</i>		
Remuneration	486,918	375,693
Full-time equivalent members	4	3
Total key management personnel remuneration	490,213	379,028
Total full-time equivalent personnel	4.11	3.10

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

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	3.00	1.00
110-120	1.00	2.00
	4.00	3.00

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



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:

	2020 Actual	2019 Actual
Total	\$0	\$3,500
Number of People	-	1

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) A contract for SIP Canopies to be completed in 2021, which will be fully funded by the Ministry of Education. \$243,000 has been received of which \$31,768 has been spent on the project to date; and

(b) A contract to have the driveway resealed, which will be fully funded by the Ministry and \$103,500 has been received of which \$4,172 has been spent on the project to balance date.

(c) A contract for tree removal, for which \$15,000 has been received of which \$9,075 has been spent on the project to balance date.

(d) A contract for the LSC property alternations, for which \$40,535 has been received of which \$38,074 has been spent on the project to balance date.

(Capital commitments at 31 December 2019: Nil)



23. Managing Capital

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

24. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	875,915	898,149	180,665
Receivables	358,084	280,000	287,671
Total Financial assets measured at amortised cost	1,233,999	1,178,149	468,336

Financial liabilities measured at amortised cost

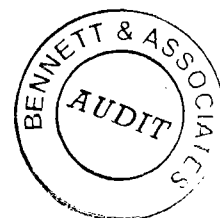
Payables	444,066	306,000	293,496
Finance Leases	21,666	20,367	36,813
Painting Contract Liability	-	-	187
Total Financial Liabilities Measured at Amortised Cost	465,732	326,367	330,496

25. Events After Balance Date

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

26. Comparatives

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



23.11.20

Kiwi Sports Report

The total income for the year 2020 is \$9451.10

The budgeted figure for 2020 (HPE) was calculated historically and was set at \$5000.00

Money was also allocated to the Aims Games of \$4451.10

Because the Aims Games did not go ahead, a visit to Manurewa Intermediate was organised and food was purchased to the value of \$500.00. Tee Shirts were printed for this trip also to the value of \$900.00.

Unfortunately, because of Covid this visit also did not go ahead.

A balance of \$3051.10 is currently being held and will be allocated for storage of our school bikes.

Money was used for it's designated purpose of getting students active. Expenditure included

1. Rewards for being active
2. Maintenance of equipment to allow kids to be active
3. Renewal/Replacement of small and large balls to allow kids to be active
4. Training visits and professional development to introduce new/modified games to allow kids to be active
5. Help with outside tournaments and community events which allow kids to be active
6. Transporting kids to take part in outside school events to allow kids to be active i.e. Zone events.
7. Purchasing of school playing uniforms to be worn at events allowing students to be active.
8. Purchase of trophies and engraving.

Wiremu Rankin
DEPUTY PRINCIPAL

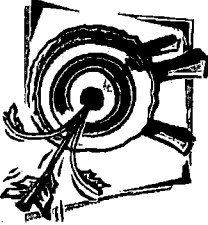
ENGLISH MEDIUM MATHS ANALYSIS OF VARIANCE 2020

School Name:	Whangārei Intermediate School	School Number:	1129
Strategic Aim: Annual Aim: To develop and improve schoolwide Numeracy and Literacy programmes (National Priority) Further consolidation of the teaching of Te Reo Maori and eLearning have been the focus throughout the school and provide in class support for teachers. PB4L action plan developed to foster learning behaviour across the curriculum. Mandarin is taught and to identify students at risk (National Priority) and put in place special programmes to improve children's learning outcomes.			
Target:	75% of students will have achieved NZC Level 4 (strategies) in Numeracy at Year 8		
Baseline Data:	75% of students will have achieved NZC Level 4 in basic facts at Year 8 27% of our Year 7 students (64/226) at the end of 2019 were achieving at/above NZC Level 4 in Numeracy 40% of our Year 7 students (79/200) at the end of 2019 were working at/above NZC Level 4 in Basic Facts		
Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
To embed 'best practice' in teaching of numeracy in the school by developing teachers practice to work in a multi-level environment. <ul style="list-style-type: none"> To provide opportunities for staff to discuss targets and appropriate teaching programs to support student progression. To provide more extension opportunities for students Review and adjust assessments including GLoSS Trialled ICT resources. To provide in service support to staff who need it. Adjusted AOs by year to have a clearer yr 7-8 progression at our kura.	<p>Results</p> <p>63% 152/238 of students achieved NZC Level 4 in numeracy for Year 8.</p> <p>This is an increase of 88 students. We were 12% or 28 students off our target</p> <p>67% (158 /238) of students achieved NZC Level 4 in basic facts at Year 8.</p> <p>This was an increase of 159 students on last years information. We were 12% short of our target or 28 taurira.</p>	<p>Several of the key steps were unable to be implemented.</p> <p>There was this disruption called covid 19 that meant a number of our families could not engage in learning for several weeks this year. Other students did a limited amount of learning during this time.</p> <p>Meeting times in 2020 were reduced as a way of decluttering and allowing our kaitiaki to learn te Reo Maori.</p> <p>More extension opportunities were provided and several students achieved top honours in National competitions.</p> <p>Assessments were switched to eAsTTle for learning classes this may effect kaitiaki judgements.</p>	<p>A more in depth review needs to be done in this area involving teachers. More time needs to be made available for teachers to collaborate and moderate around student outcomes and learning.</p> <p>With new staff coming in more induction and support needs to be provided for teachers especially around the teaching of level 4 AOS.</p>
Planning for next year:			
Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.			

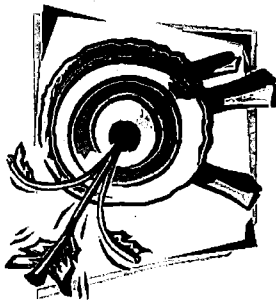
ENGLISH MEDIUM LITERACY ANALYSIS OF VARIANCE REPORT 2020

School Name:	Whangarei Intermediate School	School Number: 1129
Strategic Aim:	To develop and improve schoolwide Numeracy and Literacy programmes (National Priority)	
Annual Aim:	Further consolidation of the teaching of Te Reo Maori, eLearning and Writing, Mathematics, focus throughout the school and provide in class support for teachers. PB4L action plan developed to foster learning behaviour across the curriculum. A Mandarin immersion class has been established and as a school we identify students at risk (National Priority) and put in place special programmes to improve children's learning outcomes	
Target:	Target Goal 80% of students will have achieved Level 4 in Reading NZC at end of Year 8 70% of students will have achieved level 4 in Writing at end of Year 8 60% of Maori Boys will have achieved level 4 in Writing at end of Year 8	
Baseline Data:	BASE DATA Gather literacy levels term 1 and again term 4 to show the actual progress made: 31% of our Year 7 students (70/230) at the end of 2019 were achieving level 4 in Reading 19% of our Year 7 Maori Boys (5/26) at the end of 2019 were achieving level 4 in Reading 16% of our Year 7 students (36/227) at the end of 2019 were achieving level 4 in Writing 4% of our Year 7 Maori boys (1/26) at the end of 2019 achieved level 4 in Writing	
Actions	Outcomes	Reasons for the variance
To provide in-service support to new teachers in the school on how to teach writing through CoL release. Use e-asTle writing assessment tool to streamline assessment and formative practice Staff ToD PLD on Writing progressions and moderating for OTJs To provide more team wide korero around effective pedagogy and monitoring progress of targeted learners on a regular basis.	Goals Achieved 77% (185/239) of students have achieved Level 4 NZC at end of Year 8 We were 3% from our target or 7 students. 68% (26/37) of ngā Tane Māori are at Level 4 for Reading. For Māori boys we were 12% or 4 boys short of our target. 65% (153/241) of students have achieved Level 4 in Writing at the end of Year 8. We were 5% off our target or 12 students off our target. 37% (13/37) of ngā Tane Māori achieved Level 4 in Writing at end of Year 8. We were 23% off our target or 8 taurā.	Evaluation <ul style="list-style-type: none"> This group has now left Whangarei Intermediate so we can only focus on the new cohort coming in as Year 7s and the current Year 7 Cohort who will transition to Year 8 next year. Ensuring kaiako are applying best practice and providing timely and appropriate acceleration strategies will be the kura's focus next year in Literacy. The support programmes informing kaiako of key learning so the interventions and class kaiako compliment each other is also a key focus. Review of current on line learning support and looking at the best way to develop readers and writers using ICT tools will also be a focus.
Planning for next year:		
Design and plan units of study that are founded in Language, Culture and identity, acknowledging the importance of positive relationships by teachers to engage students in this core area of the curriculum.		

TARGETS 2020: MATHEMATICS (English Medium Only)

	Target Goal <ul style="list-style-type: none">75% of students will have achieved NZC Level 4 (strategies) in Numeracy at Year 875% of students will have achieved NZC Level 4 in basic facts at Year 8 Target Reached <ul style="list-style-type: none">63% of students achieved NZC Level 4 in Numeracy for Year 867% (156 /231) of students achieved NZC Level 4 in basic facts at Year 8			
	ACTION PLAN: <p>This target has been chosen on the basis that we follow the Year 7s through to Year 8s using the baseline data below.</p> <p>BASE DATA Gather numeracy levels term 1 and again term 4 to show the actual progress made.</p> <p>37% of our Year 7 students (64/226) at the end of 2019 were achieving at/above NZC Level 4 in Numeracy .</p> <p>40% of our Year 7 students (79/200) at the end of 2019 were working at/above NZC Level 4 in basic facts.</p> <p>Assessment Tools:</p> <p>Base Data: Year 7 BF WIS report</p> <p>Gloss BF Test IKAN Class exemplars and assessments, E Astlle,</p>			
ACTION				
To embed 'best practice' in the teaching of numeracy in the school by developing teachers practice to work in a multi level environment.	Teachers	Nil	All Year	Teachers confident in teaching Multi level classes.
To provide in-service support to PRT and new Kaiako in the school. Mr Kelly funded to support this role.	Lead Teacher Identified Staff	Internal	All Year	Teachers are inducted into the process of teaching multi level numeracy and strand.
To purchase/make resources to support learning	Identified Staff	\$1000	All Year	Resources bought to support programmes
Use Ed Perfect in Mathematics TBC-funding dependent	Available to all classes	\$10 000	All Year	Students enjoy learning at their own pace and time
Provide more learning opportunities for extension students therefore allowing class teachers to spend more time with those below and at their level.	Schoolwide	.2 staffing	All Year	More students getting small group support.
Review and adjust assessments including e-asttle and pre and post assessments including e Astlle GLoSS and exemplars	Schoolwide			More consistency in judgements for achievement.
Develop set of AOs for Year 7 and Year 8 teachers to focus on and create a progression for Tamariki.	Schoolwide	Time	Year	Teachers have clear focus on core learning.

TARGETS 2020: LITERACY (English Medium Only)

	<p>Target Goal</p> <ul style="list-style-type: none">80% of students will have achieved Level 4 in Reading NZC at end of Year 8 <p>Target Reached</p> <ul style="list-style-type: none">77% (185/239) of students have achieved Level 4 NZC at end of Year 868% (26/37) of ngā Tane Māori are at Level 4 for Reading <p>Target Goal</p> <ul style="list-style-type: none">70% of students will have achieved level 4 in Writing at end of Year 860% of Maori Boys will have achieved level 4 in Writing at end of Year 8 <p>Target Reached</p> <ul style="list-style-type: none">65% (153/241) of students have achieved Level 4 in Writing at end of Year 837% (13/37) of Māori boys have achieved Level 4 in Writing at end of Year 8 of Maori boys have achieved Level 4 in Writing at end of Year 8																																																		
<p>ACTION PLAN: Literacy Levels</p> <p>These targets have been chosen on the basis that we only follow the Year 7s through to Year 8s using the baseline data below.</p> <p>BASE DATA Gather literacy levels term 1 and again term 4 to show the actual progress made:</p> <p>31% of our Year 7 students (70/230) at the end of 2019 were achieving level 4 in Reading</p> <p>19% of our Year 7 Maori Boys (5/26) at the end of 2019 were achieving level 4 in Reading</p> <p>16% of our Year 7 students (36/227) at the end of 2019 were achieving level 4 in Writing</p> <p>4% of our Year 7 Maori boys (1/26) at the end of 2019 achieved level 4 in Writing</p> <p>Assessment Tools:</p> <p>Base Data: Probe, STAR, BURT (reading), eAsTTle writing matrix</p> <p>Target Data: Snap Shots, Regular, Moderated Planned Sample (Term 1)</p>																																																			
<table><tr><th>ACTION</th><th>Who</th><th>Costs</th><th>When</th><th>Expected Outcome</th></tr><tr><td>To provide in-service support to new teachers in the school on how to teach writing through modeling process.</td><td>Lead Teacher Identified Staff</td><td>Internal</td><td>All Year</td><td>New teachers are inducted into the process of teaching literacy</td></tr><tr><td>Use e-asTTle writing assessment tool to streamline assessment and formative practice (eLearning).</td><td>eLearning teachers</td><td>Nil</td><td>Term 1</td><td>eLearning teachers discuss issues and results surrounding literacy</td></tr><tr><td>To provide explicit writing support for teachers who want it.</td><td>Identified Staff</td><td>Nil</td><td>All Year</td><td>Resources bought to support programmes or shared</td></tr><tr><td>Staff PLD on Writing progressions and moderating for OTJs ToDs.</td><td>Identified Students</td><td>Inclusive</td><td>All Year</td><td>Consistency around students expectations with writing</td></tr><tr><td>Classroom programmes to focus on writing using purposeful and engaging material Sharing National Standards Writing Examples for students to refer to.</td><td>Lead Teacher Identified Staff</td><td>Inclusive</td><td>All Year</td><td>Students are engage purposefully in writing</td></tr><tr><td>To provide more team wide korero around effective pedagogy and monitoring progress of targeted learners on a regular basis.</td><td>Team Leaders</td><td>Inclusive</td><td>All Year</td><td>Teachers knowledgeable in writing techniques, identifying needs for students and providing key learning.</td></tr><tr><td>Introduce student self assessment and resource tool across school to be used.</td><td>English Lead</td><td>Free</td><td></td><td></td></tr><tr><td>Purchase new copies of latest Reading Book from Sheena Cameron</td><td>English Lead</td><td>\$350</td><td></td><td></td></tr><tr><td>Reorganisation of Target Reading Tracking system English Medium</td><td>LSC</td><td>Free</td><td></td><td>Ongoing goals shared between Teachers LSA and LSC. Work on common goals easily accessible.</td></tr></table>		ACTION	Who	Costs	When	Expected Outcome	To provide in-service support to new teachers in the school on how to teach writing through modeling process.	Lead Teacher Identified Staff	Internal	All Year	New teachers are inducted into the process of teaching literacy	Use e-asTTle writing assessment tool to streamline assessment and formative practice (eLearning).	eLearning teachers	Nil	Term 1	eLearning teachers discuss issues and results surrounding literacy	To provide explicit writing support for teachers who want it.	Identified Staff	Nil	All Year	Resources bought to support programmes or shared	Staff PLD on Writing progressions and moderating for OTJs ToDs.	Identified Students	Inclusive	All Year	Consistency around students expectations with writing	Classroom programmes to focus on writing using purposeful and engaging material Sharing National Standards Writing Examples for students to refer to.	Lead Teacher Identified Staff	Inclusive	All Year	Students are engage purposefully in writing	To provide more team wide korero around effective pedagogy and monitoring progress of targeted learners on a regular basis.	Team Leaders	Inclusive	All Year	Teachers knowledgeable in writing techniques, identifying needs for students and providing key learning.	Introduce student self assessment and resource tool across school to be used.	English Lead	Free			Purchase new copies of latest Reading Book from Sheena Cameron	English Lead	\$350			Reorganisation of Target Reading Tracking system English Medium	LSC	Free		Ongoing goals shared between Teachers LSA and LSC. Work on common goals easily accessible.
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ENGLISH MEDIUM EASTLE WRITING TESTS 2020

Introduction

All English medium classes at Whangarei Intermediate completed eAsTTle writing in term 4. The test was different at the end of the year. The end of year test required students to describe a moment in time. At the start of the year they had to explain. The tests are marked using 7 strands of a standardised rubric by teachers. Teachers moderate amongst teams to improve consistency across the school. The school is doing these assessments as it is a requirement of the TTET. We have not cleaned the data so students who are new to WIS and students who left since the start of the year are still included.

Writing Year 7

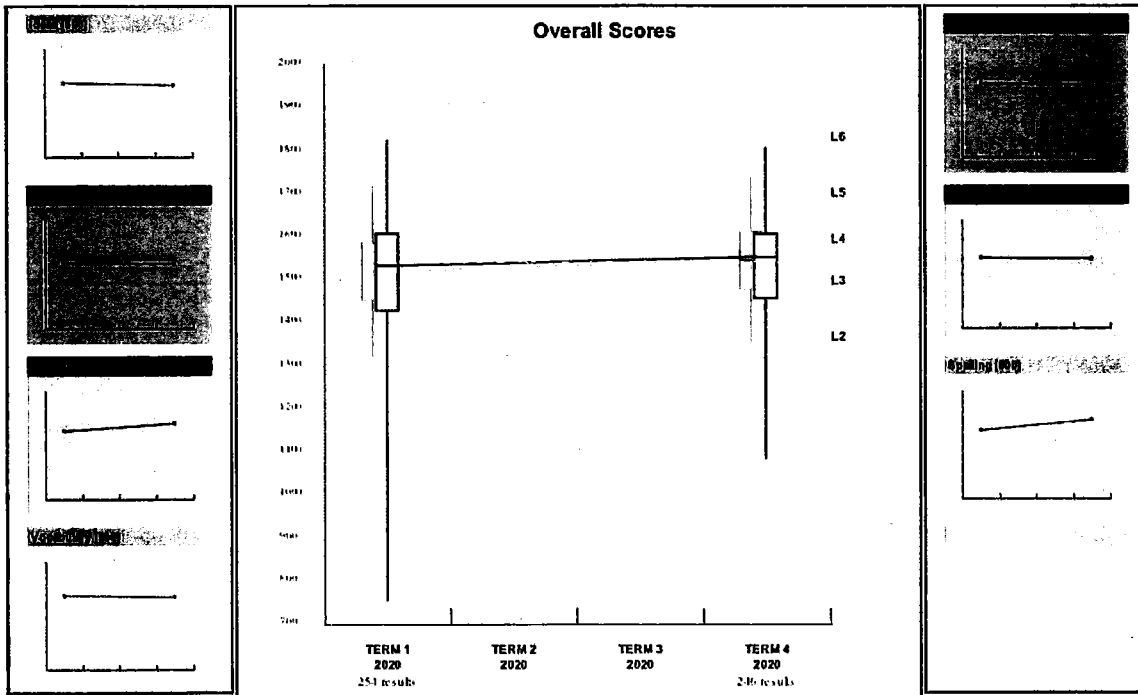
Progress by Term: Writing
Group: Y7
Year: 7

Period Tested: 2020

NZ Performance: ☐

Your Group Performance: ☐

No. of Students: 265



Progress Report for Subject: Writing

Period Tested: 12 February 2020 to 06 November 2020

Group: Y7

Ethnicity: Māori

Language: All

Location: All Schools

No. of Students: 42

Year: 7

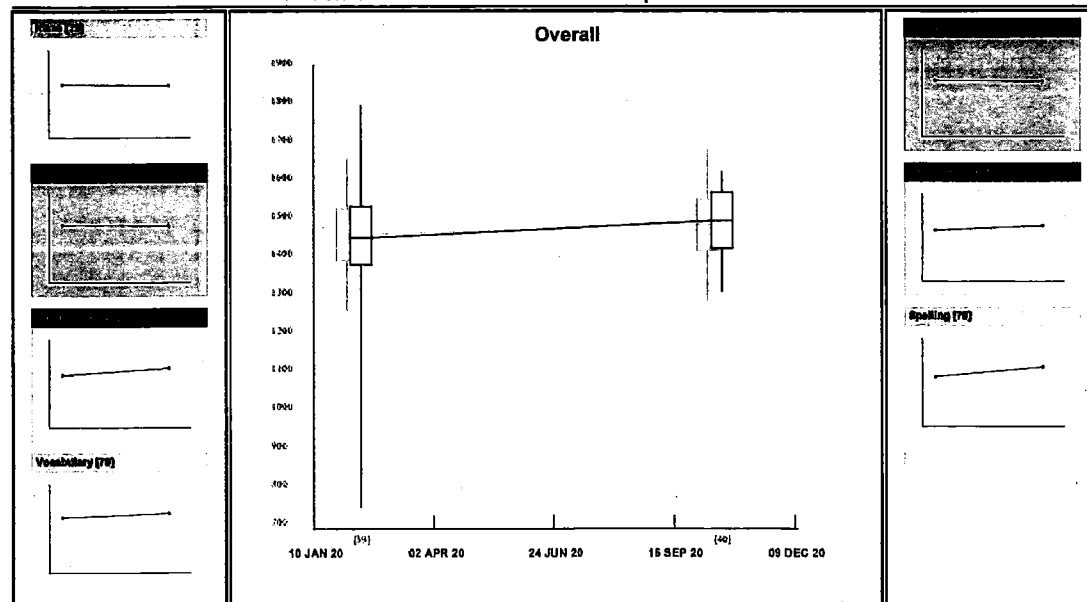
Cluster: All Clusters

Gender: Male

NZ Performance: ☐

Your Group Performance: ☐

No. of Results: [n]



Progress Report for Subject: Writing

Period Tested: 12 February 2020 to 06 November 2020

Group: Y7

Ethnicity: All

Language: All

Location: All Schools

No. of Students: 133

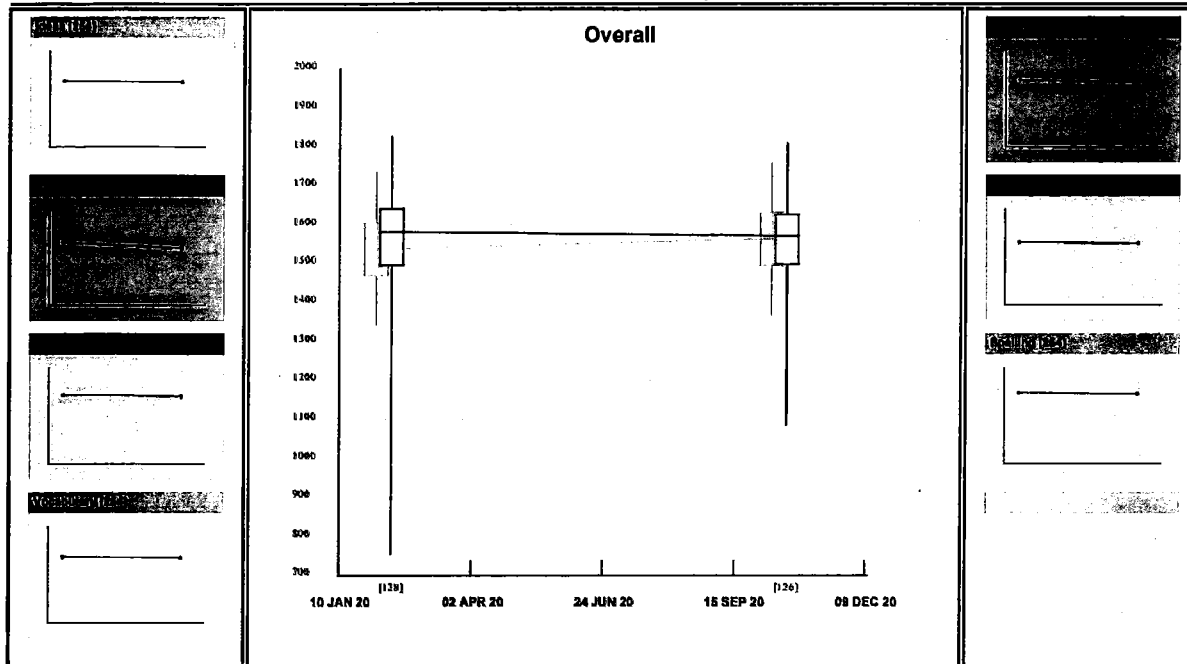
Year: 7

Cluster: All Clusters

Gender: Female

NZ Performance: ☐ ☐

Your Group Performance: ☐ No. of Results: [n]



Console Report for Test: 2020T4TPWritingMark

Group: Y7

Date Tested: 19 October 2020

Comparison Information

Ethnicity: All

Language: All

Location: All Schools

No. of Students: 253

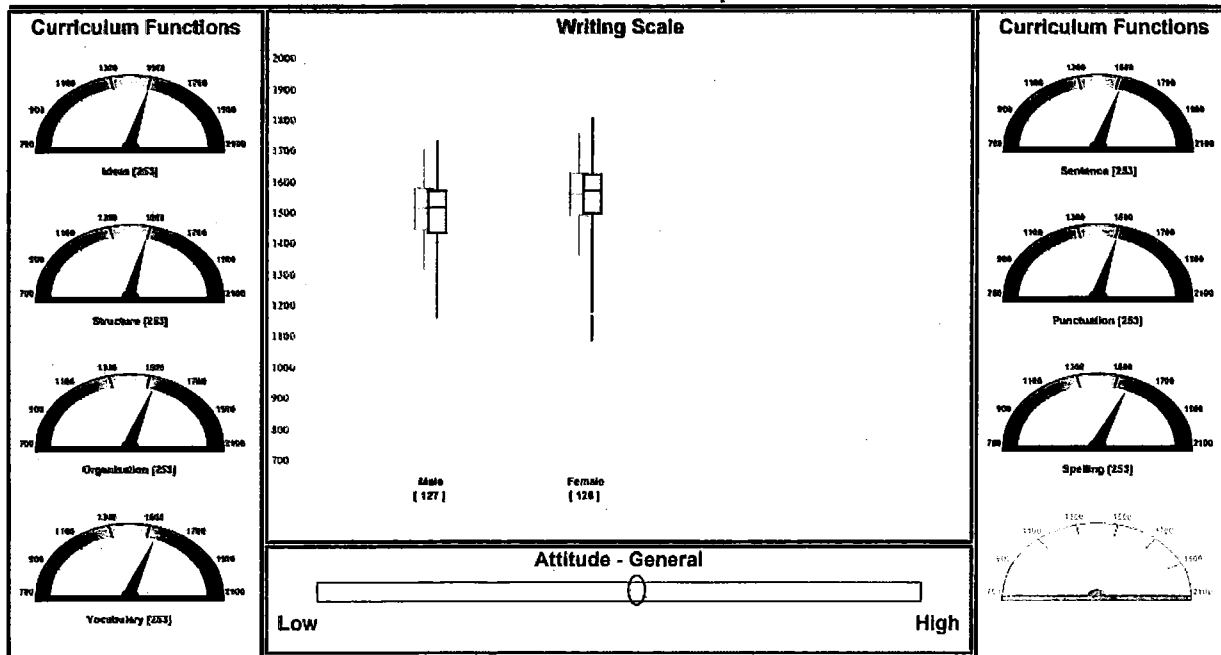
Year: 7

Cluster: All Clusters

Gender: All

NZ Performance: ☐ ☐

Your Group Performance: ☐ No. of Results: [n]



Note: Norms are not available for individual elements in Writing.

Comparison Information

Ethnicity: All

Year: 7

Gender: All

Language: All

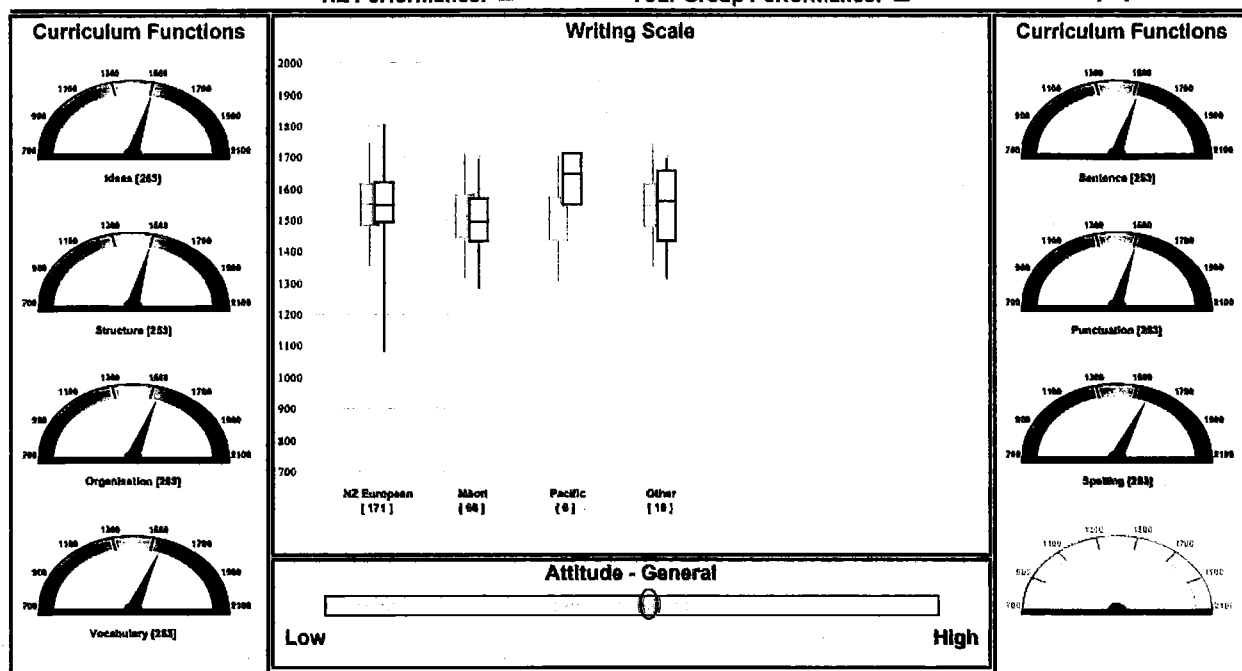
Cluster: All Clusters

NZ Performance:

Location: All Schools

No. of Students: 253

Your Group Performance: ☐ **No. of Results:** [n]



Note: Norms are not available for individual elements in Writing.

Writing Year 8

Progress by Term: Writing

Group: Y8

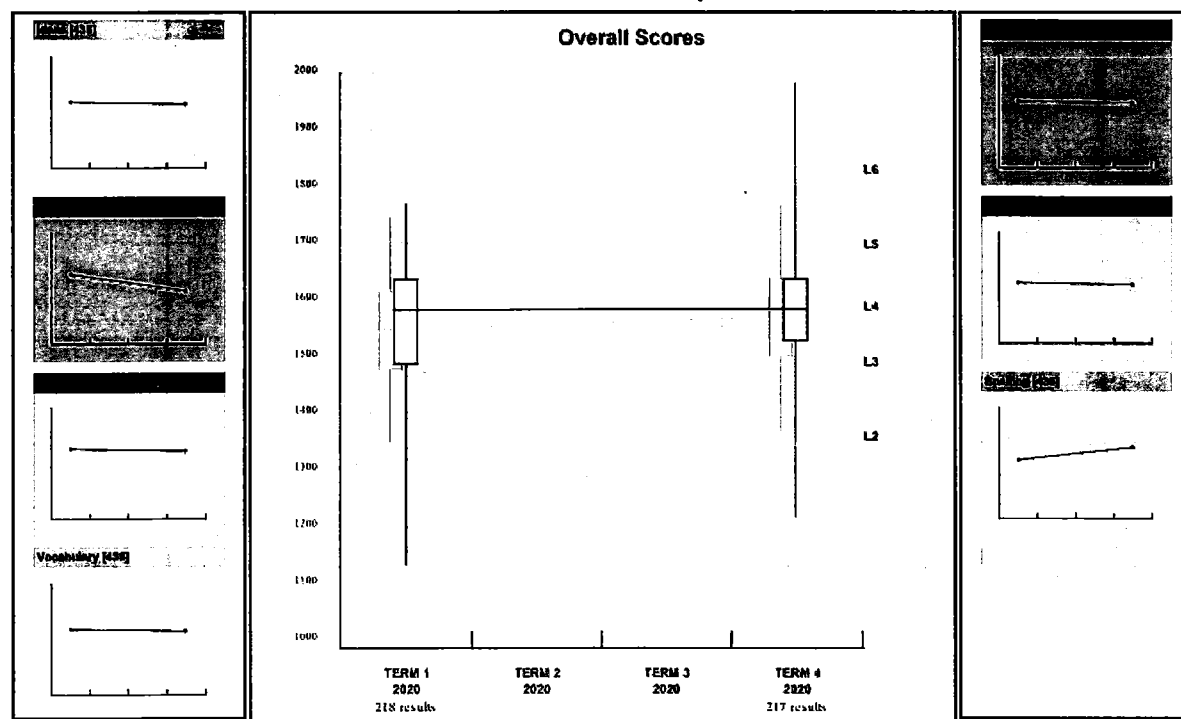
Year: 8

Period Tested: 2020

NZ Performance: ☐

Your Group Performance: ☐

No. of Students: 236



Progress Report for Subject: Writing
Group: Y8

Period Tested: 16 February 2020 to 12 November 2020

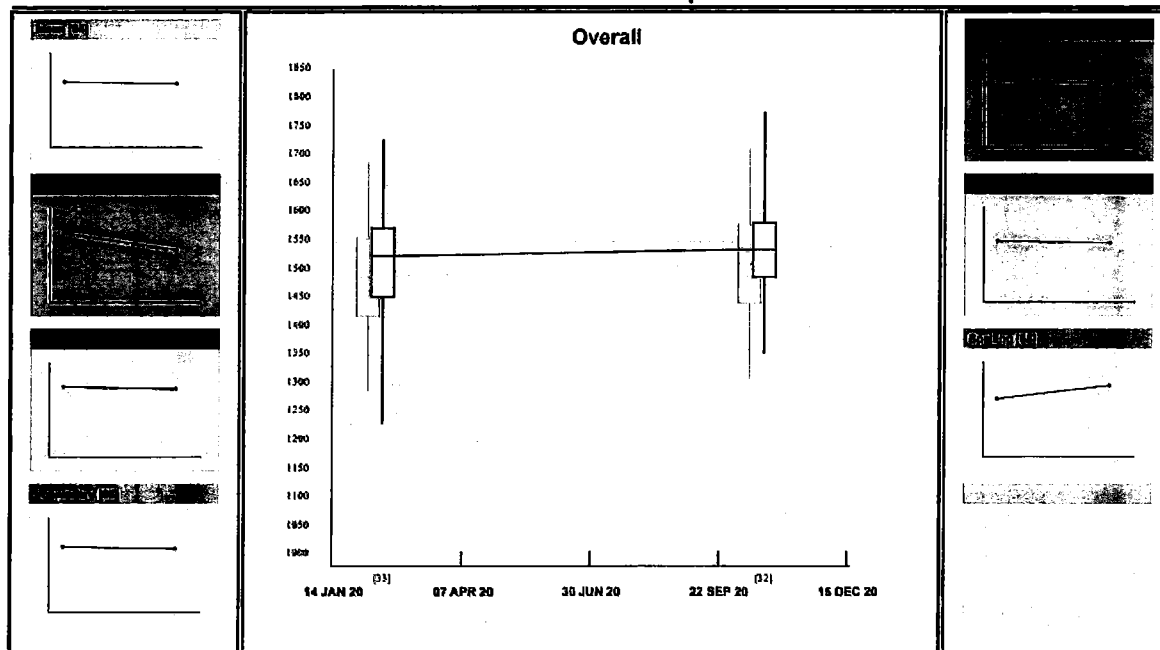
Ethnicity: Māori
Year: 8
Gender: Male

Language: All
Cluster: All Clusters
NZ Performance: ☐

Location: All Schools

No. of Students: 34

Your Group Performance: ☐ No. of Results: [n]



Progress Report for Subject: Writing
Group: Y8

Period Tested: 16 February 2020 to 12 November 2020

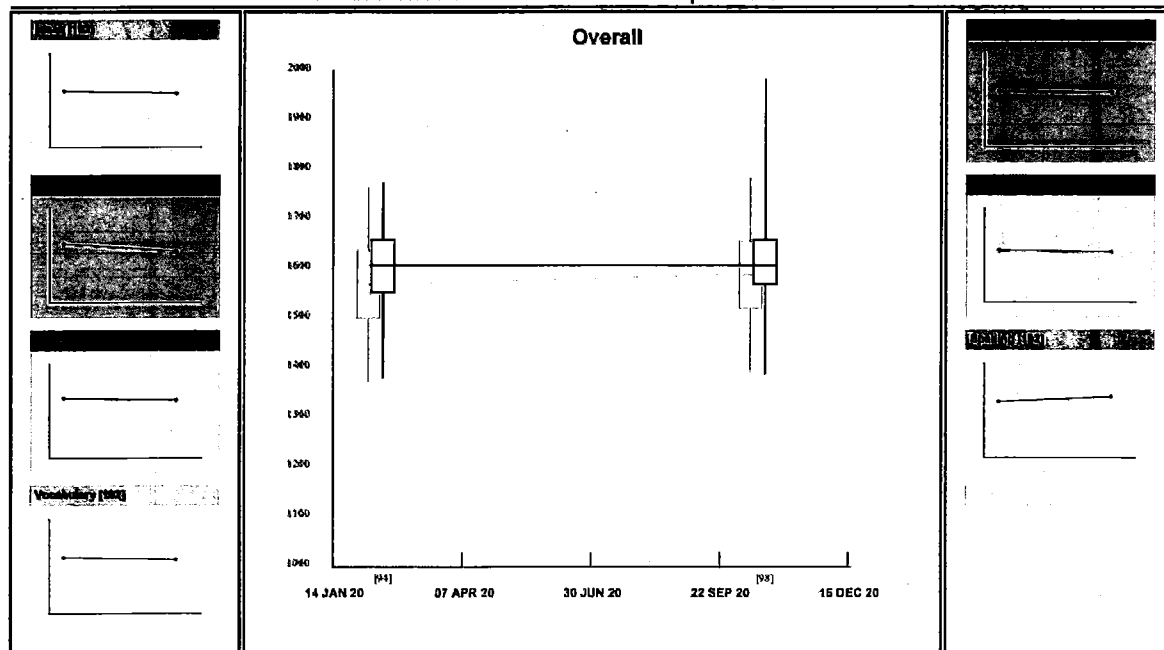
Ethnicity: All
Year: 8
Gender: Female

Language: All
Cluster: All Clusters
NZ Performance: ☐

Location: All Schools

No. of Students: 104

Your Group Performance: ☐ No. of Results: [n]



Comparison Information

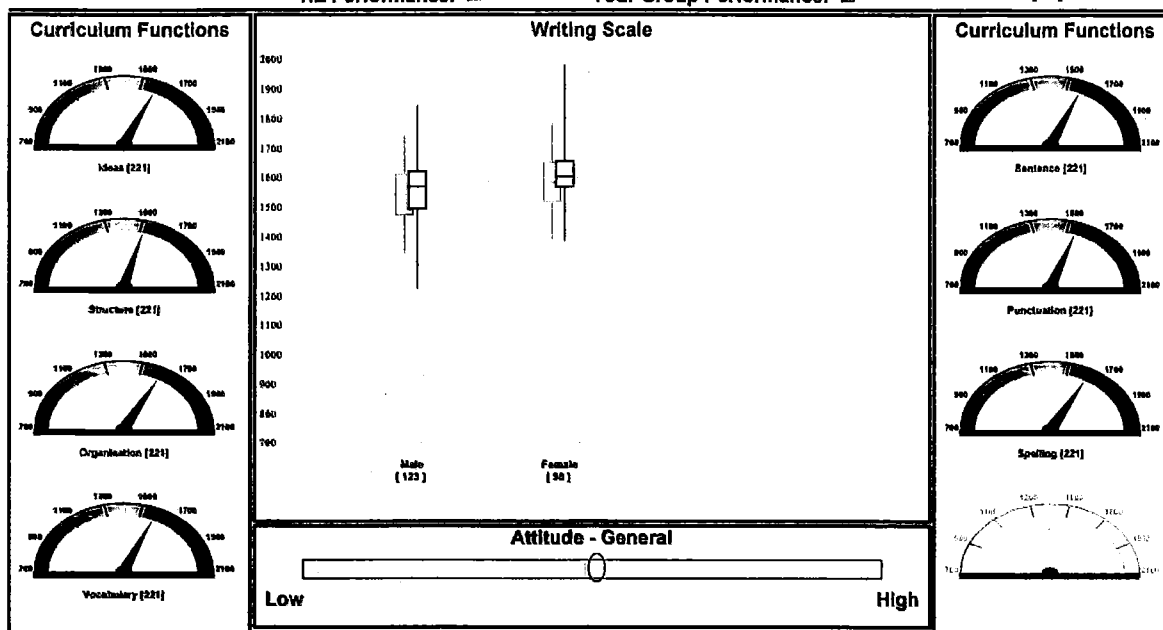
Ethnicity: All
Year: 8
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: ☒ -

Location: All Schools

No. of Students: 221

Your Group Performance: ☐ - No. of Results: [n]



Year 7

Comparison Information

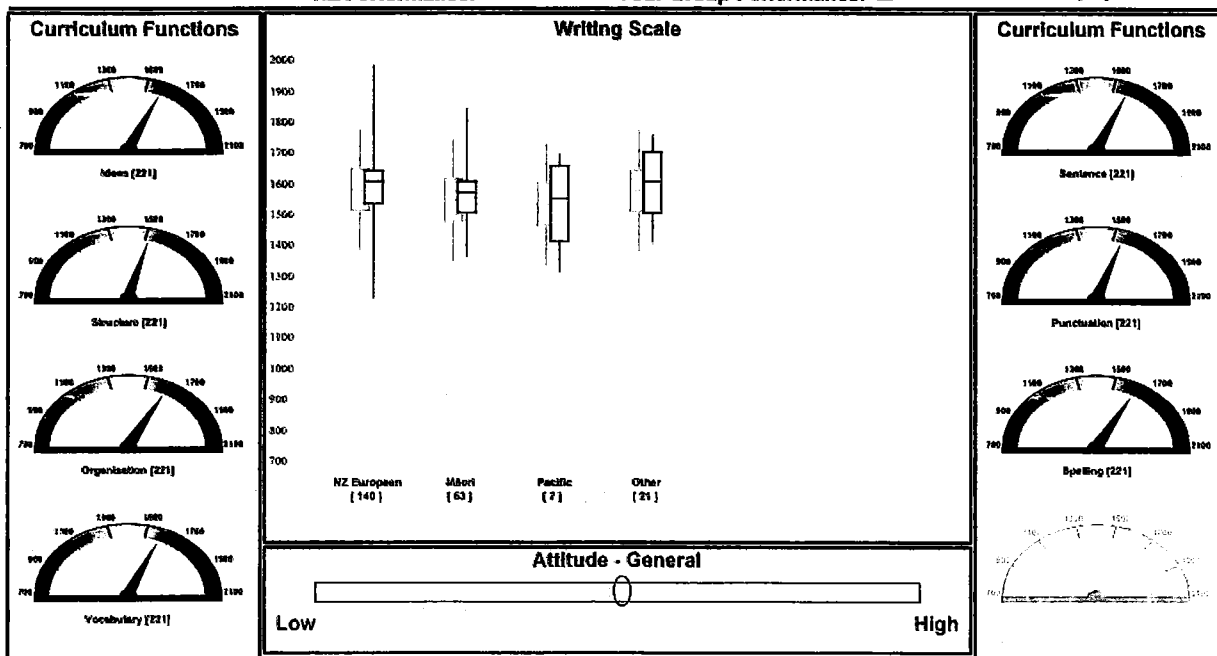
Ethnicity: All
Year: 8
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: ☒ -

Location: All Schools

No. of Students: 221

Your Group Performance: ☐ - No. of Results: [n]



Year 7 Commentary

Students sat the test and 221 registered a result:

- The Year 7s median have improved at about the same rate as the NZ equivalent normed group.
- The attitude scale is still below the normed group
- Overall there has been a small improvement in relation to NZ Norms from the start of the year.
- Girls have increased at a lower rate against their NZ group equivalent and are now more in line with their equivalent normed group.

- There is a difference between boys and girls achievement in Writing. Both boys and girls are similar to their equivalent normed groups.
- Our Maori boy students have made the biggest improvement in writing this year especially the lower 50%
- All groups are performing at an equivalent level of their NZ normed groups. This is an improvement on the start of the year.

Year 8 Commentary

- 221 students registered for the tests
- The Year 8 median has lowered indicating progress has been lower than the NZ group. However the group is performing slightly higher than the NZ normed group.
- There has been a narrowing of the tail over the year.
- The distribution appears slightly higher than the NZ distribution.
- All our sub groups are doing well in relation to their normed group with the medians higher as well as lower quartiles.
- The attitude scale is above the normed group.
- There has been a reduction of the number of students in the critical level.
- Yr 8 Maori boys have improved in line with their NZ group and are achieving at a higher level.

Paul Botica

22/11/20

Introduction

All English medium classes at Whangarei Intermediate completed e-asttle online. The tests are selected from 5 different levelled tests that teachers select. Two sets were used for the Te Taitokerau Education Trust, one at the start of the year and one at the end of the year. Trends and patterns are identified. Graphs include End of Year results and progression over the year.

Year 7

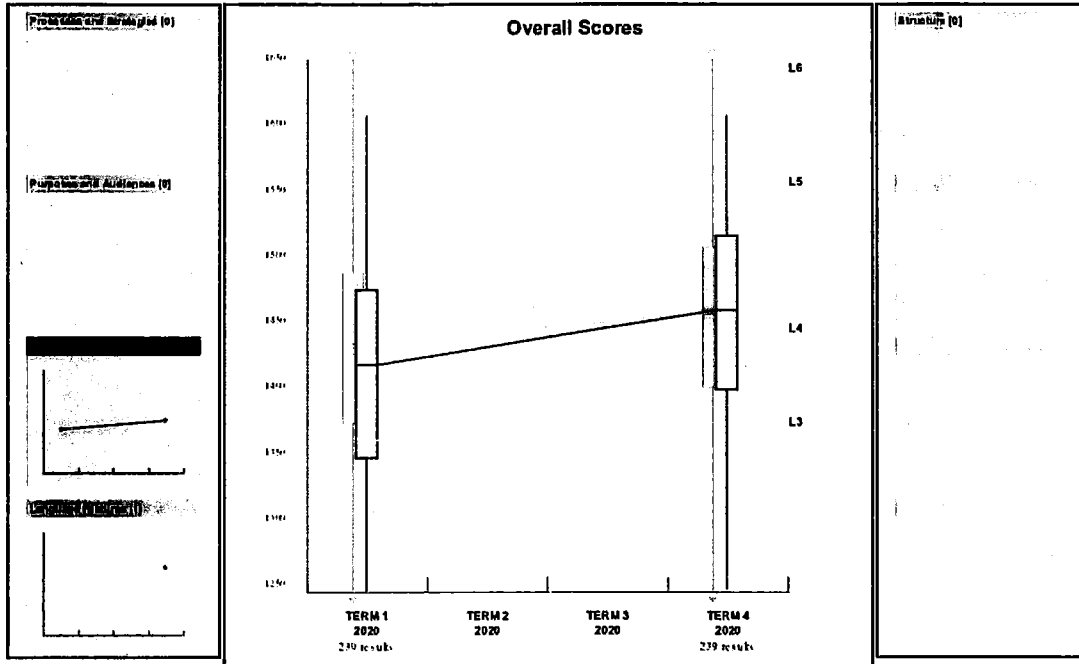
Progress by Term: Reading
Group: Y7
Year: 7

Period Tested: 2020

NZ Performance: ☐

Your Group Performance: ☒

No. of Students: 258



Multi-Test Console Report for Subject: Reading
Group: Y7

Number of Tests: 4
Period Tested: October 2020 to November 2020

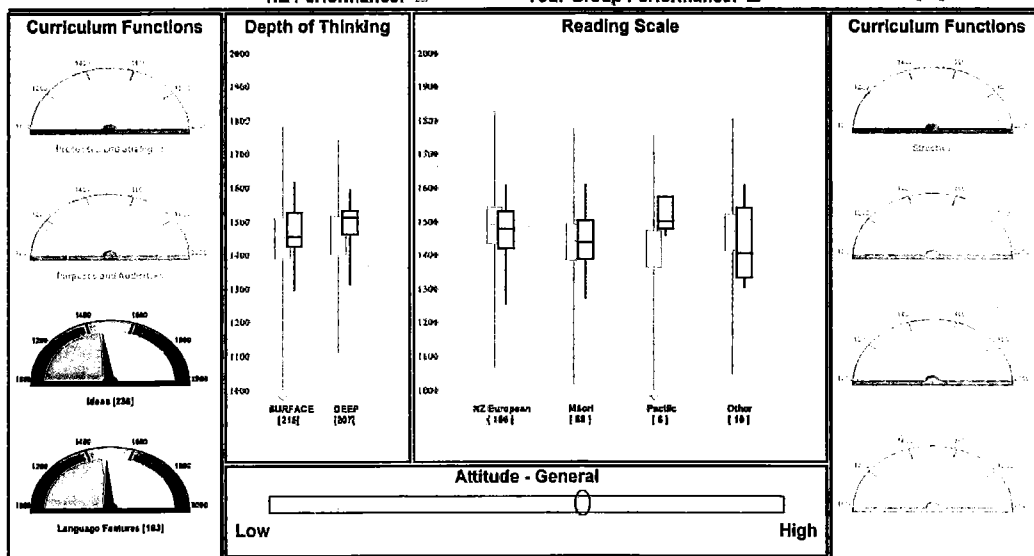
Comparison Information
Ethnicity: All
Year: 7
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: ☐

Location: All Schools

No. of Students: 239

Your Group Performance: ☒ No. of Results: [n]



Comparison Information

Ethnicity: All

Year: 7

Gender: All

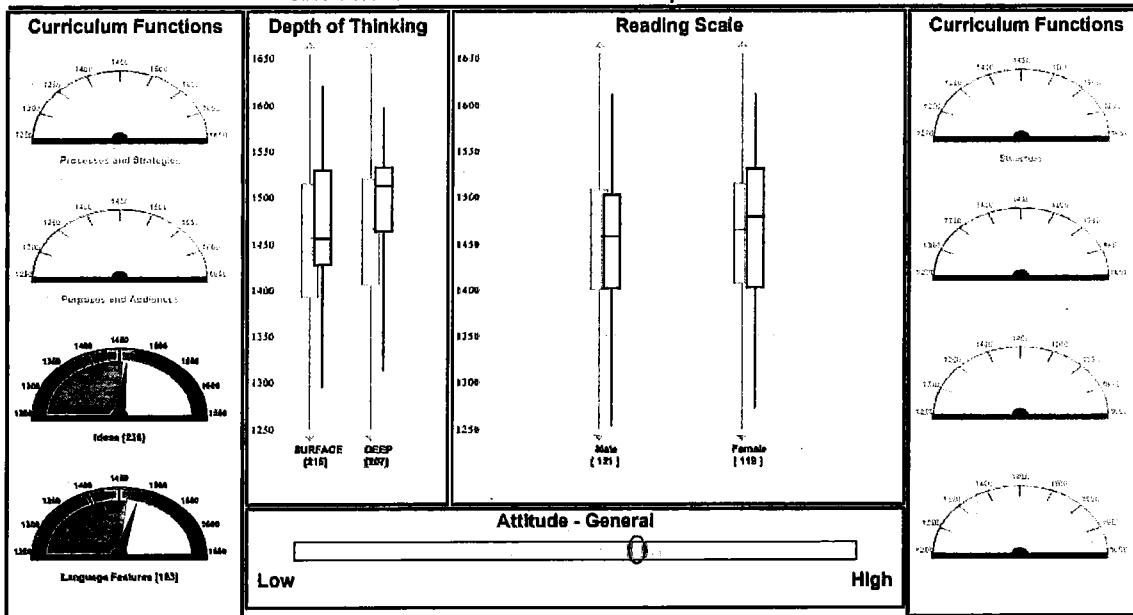
Language: All
Cluster: All Clusters

NZ Performance: ☐

Location: All Schools

No. of Students: 239

Your Group Performance: ☐ No. of Results: [n]



Year 8 Results

Progress by Term: Reading

Group: Y8

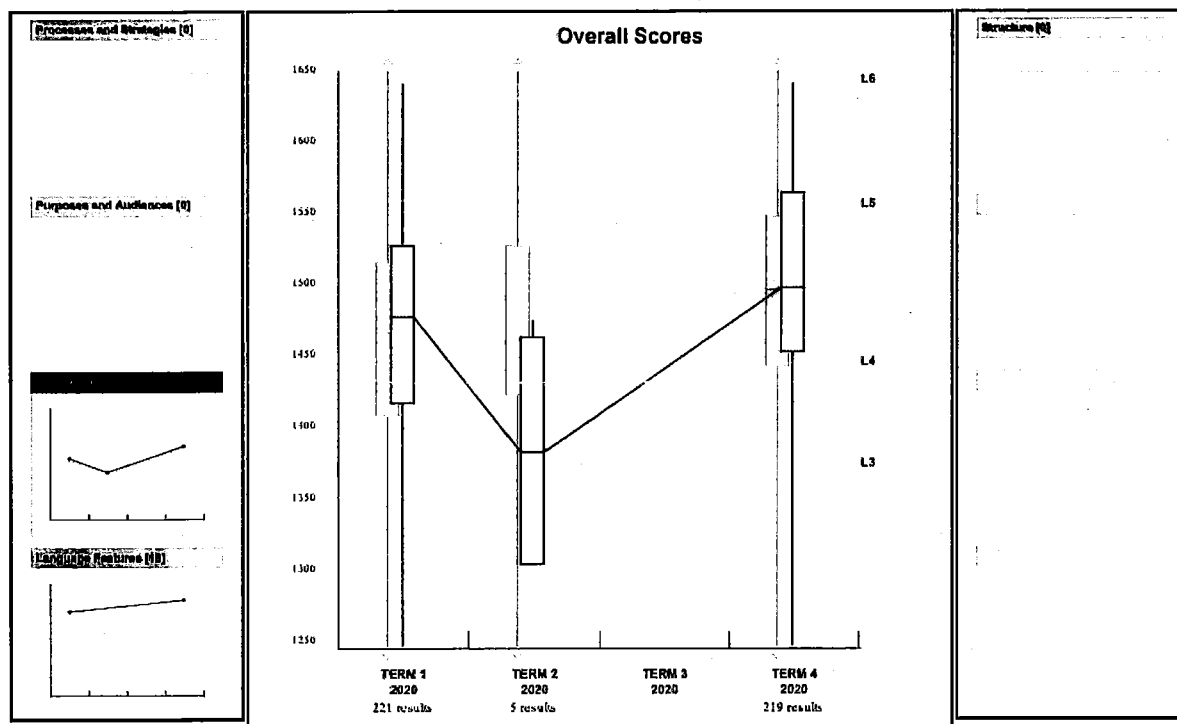
Year: 8

NZ Performance: ☐

Your Group Performance: ☐

Period Tested: 2020

No. of Students: 235



Graph looks wonky due to some results falling in Term 2

Multi-Test Console Report for Subject: Reading

Group: Y8

Number of Tests: 4
Period Tested: October 2020 to November 2020

Comparison Information

Ethnicity: All

Year: 8

Gender: All

Language: All

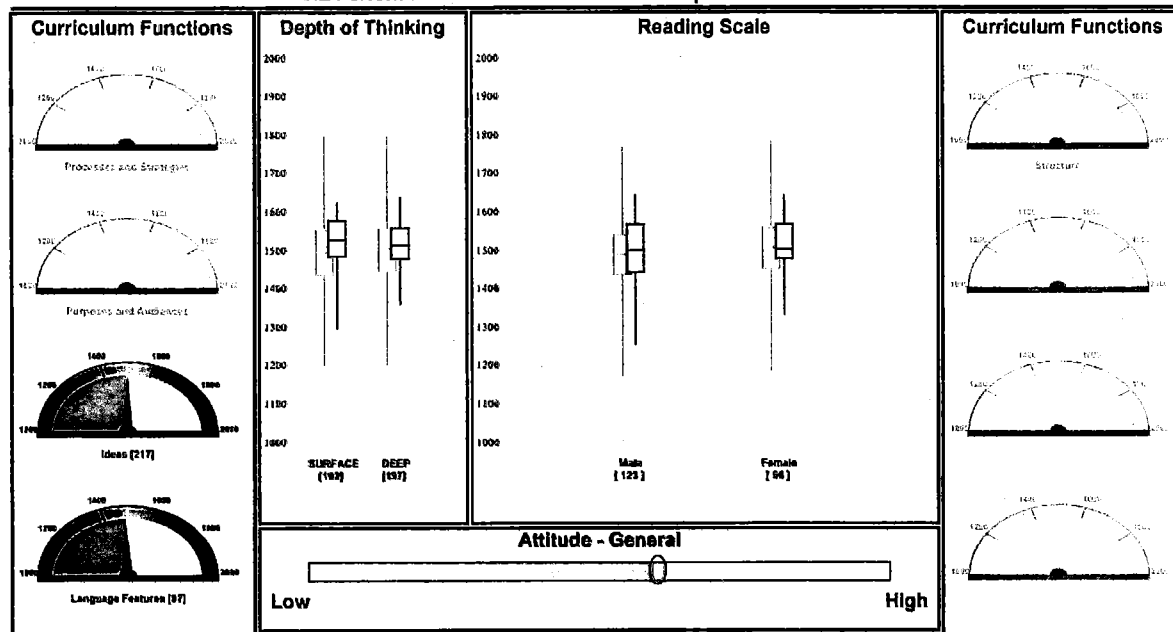
Cluster: All Clusters

NZ Performance: ☒ ☐

Location: All Schools

No. of Students: 213

Your Group Performance: ☐ No. of Results: [n]



Multi-Test Console Report for Subject: Reading

Group: Y8

Number of Tests: 4
Period Tested: October 2020 to November 2020

Comparison Information

Ethnicity: All

Year: 8

Gender: All

Language: All

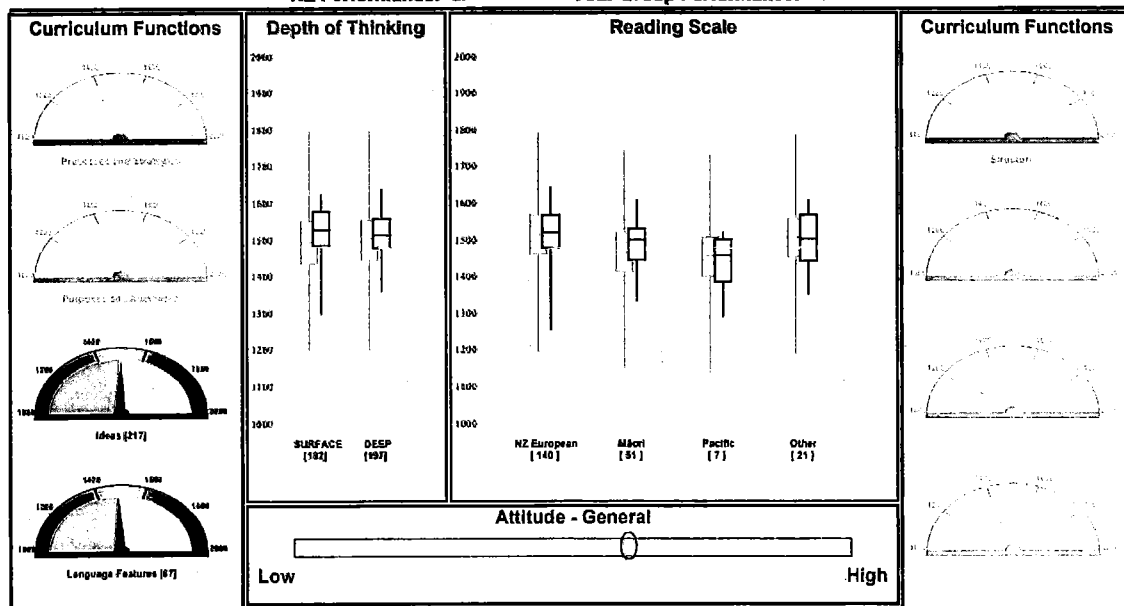
Cluster: All Clusters

NZ Performance: ☒ ☐

Location: All Schools

No. of Students: 213

Your Group Performance: ☐ No. of Results: [n]



Year 7 Commentary

239 students sat the test. Overall:

- There was significant acceleration from the Yr 7 group compared to the NZ group this year.
- Yr 7 achievement distribution has narrowed which is good.
- Increase in average score and now median is slightly above normed group
- Boys are pretty much the same as their NZ equivalent group and girls are achieving better than their equivalent.
- Overall the progress was more than the NZ group.
- Maori group achieving noticeably better than equivalent NZ group, especially the lower 50%.
- Attitude to reading has slipped but still at compared to NZ average.

Year 8 Commentary

213 students registered for the tests. Overall:

- There has been a decrease on average student achievement in relation to the normed group
- Same as the NZ normed group than NZ normed group however the lower quartile is slightly higher than the NZ group.
- Maori group achieving very well compared to NZ equivalent.
- Pakeha achieving slightly higher than NZ equivalent.
- Boys achieving higher than NZ group.
- There are high numbers at 4p and above.
- 75% of students are above L4b.

Paul Botica

16/11/2020

ENGLISH MEDIUM MATHS EASTLE TESTS TERM 4 2020

Introduction

All English medium classes at Whangarei Intermediate completed both e asttle reading and maths online. The tests are adaptive tests that adjust the questions according to the students responses to the questions in the tests. The school is doing these assessments as it is a requirement of the TET. The staff at our school prefer PAT tests due to the nature of the quality of presentation, the relevance of questions, breadth of strands and age of tests but have decided that the students should not do two lots of standardised testing so close together. We have not cleaned the data so students who are new to WIS will have only one set of results.

Year 7

Progress by Term: Mathematics

Group: Y7

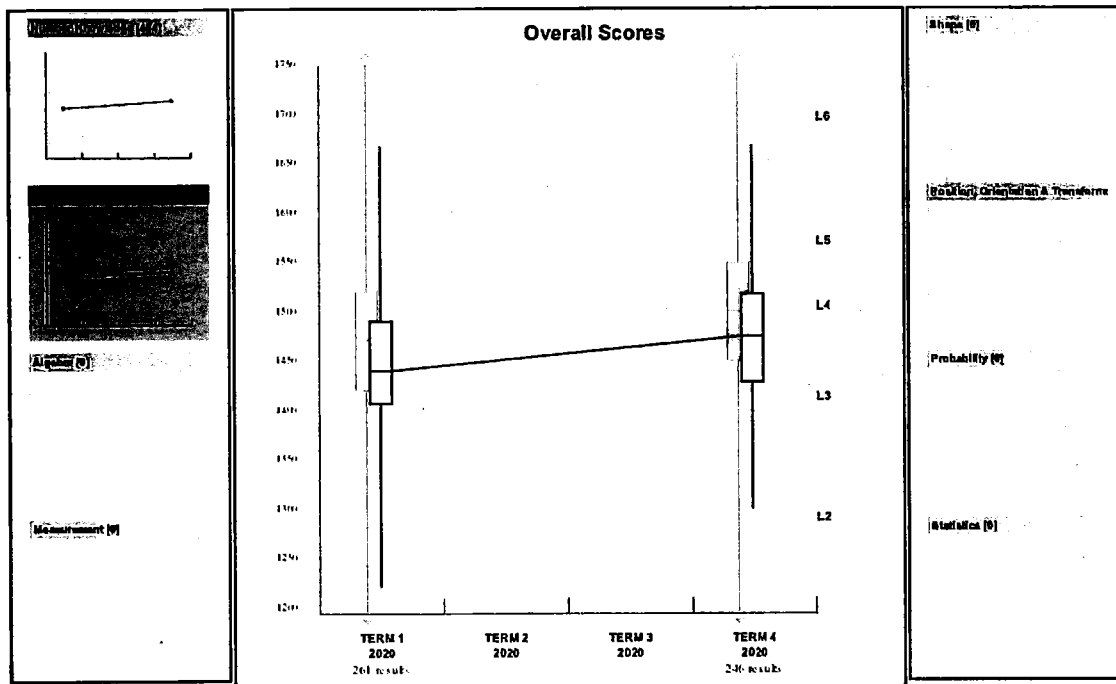
Year: 7

Period Tested: 2020

NZ Performance:

Your Group Performance:

No. of Students: 264



Multi-Test Console Report for Subject: Mathematics

Group: Y7

Number of Tests: 3

Period Tested: October 2020 to November 2020

Comparison Information

Ethnicity: All

Year: 7

Gender: All

Language: All

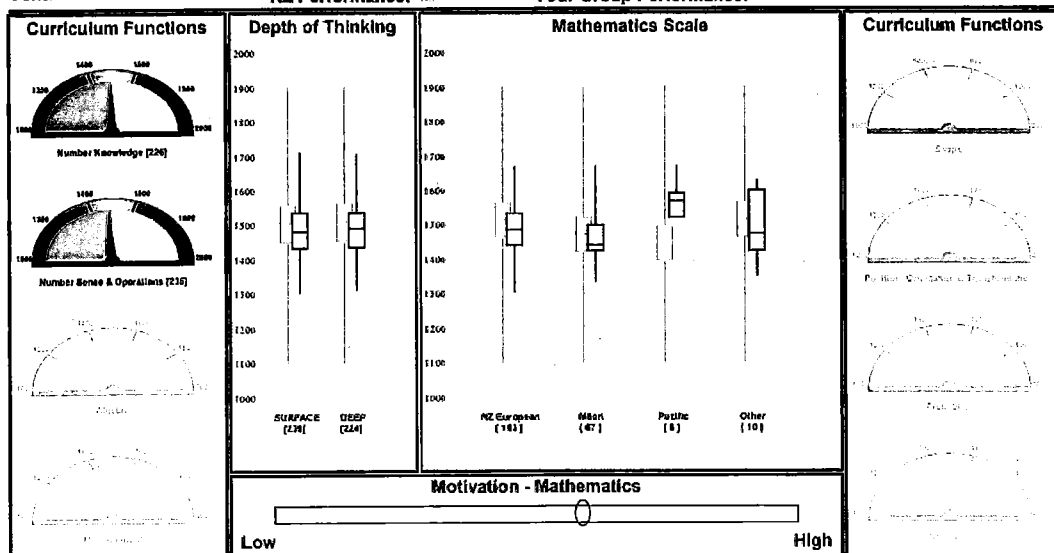
Cluster: All Clusters

NZ Performance:

Location: All Schools

No. of Students: 243

Your Group Performance: No. of Results: {n}



Multi-Test Console Report for Subject: Mathematics
Group: Y7

Number of Tests: 3
Period Tested: February 2020 to February 2020

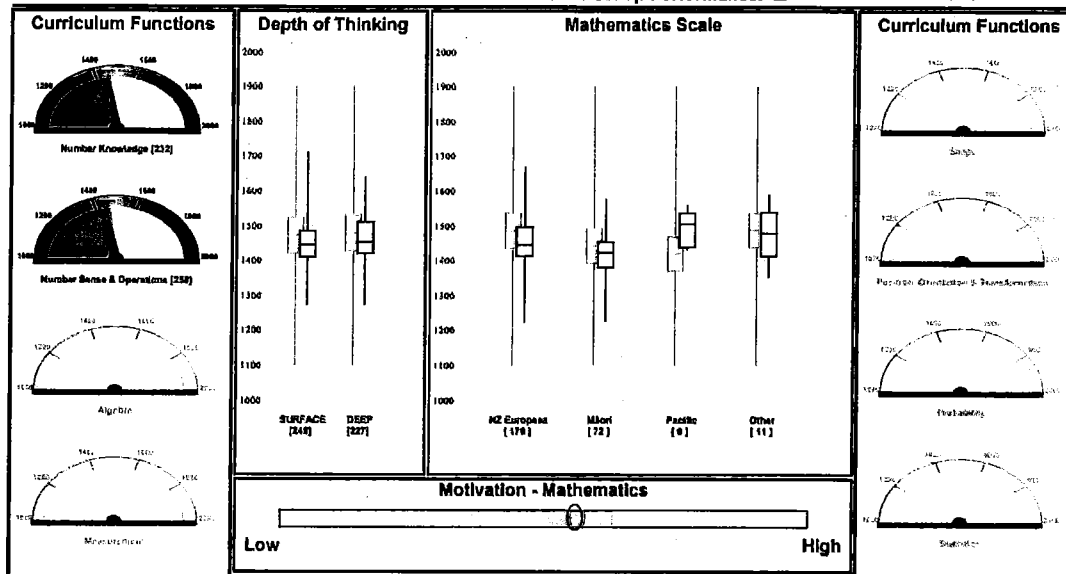
Comparison Information
Ethnicity: All
Year: 7
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: ☐ ☐ ☐

Location: All Schools

No. of Students: 259

Your Group Performance: ☐ No. of Results: [n]



Multi-Test Console Report for Subject: Mathematics
Group: Y7

Number of Tests: 3
Period Tested: October 2020 to November 2020

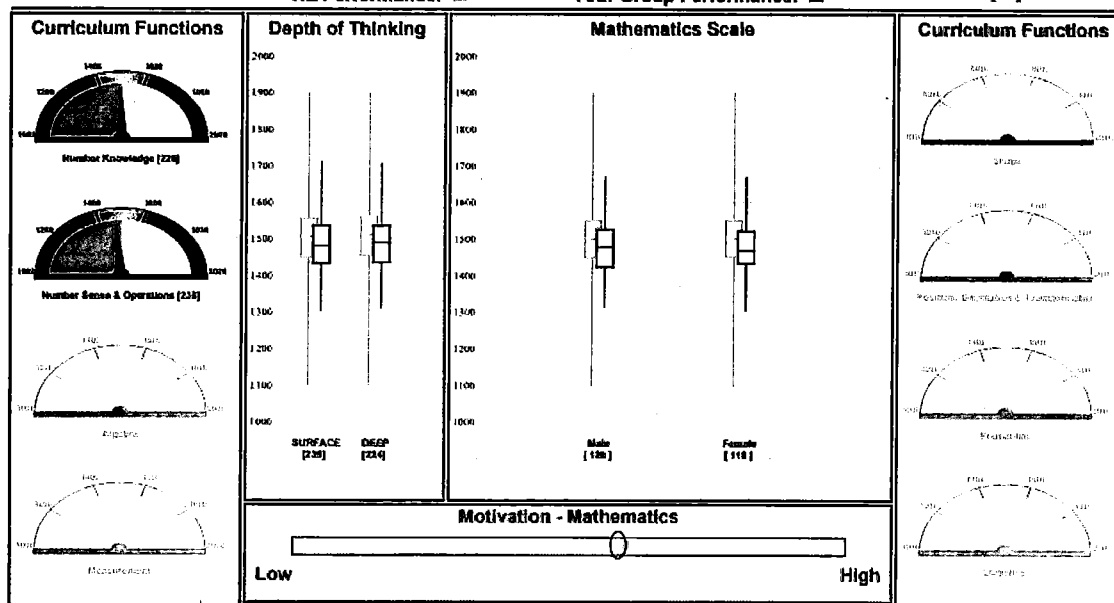
Comparison Information
Ethnicity: All
Year: 7
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: ☐ ☐ ☐

Location: All Schools

No. of Students: 243

Your Group Performance: ☐ No. of Results: [n]



Year 8

Progress by Term: Mathematics

Group: Y8

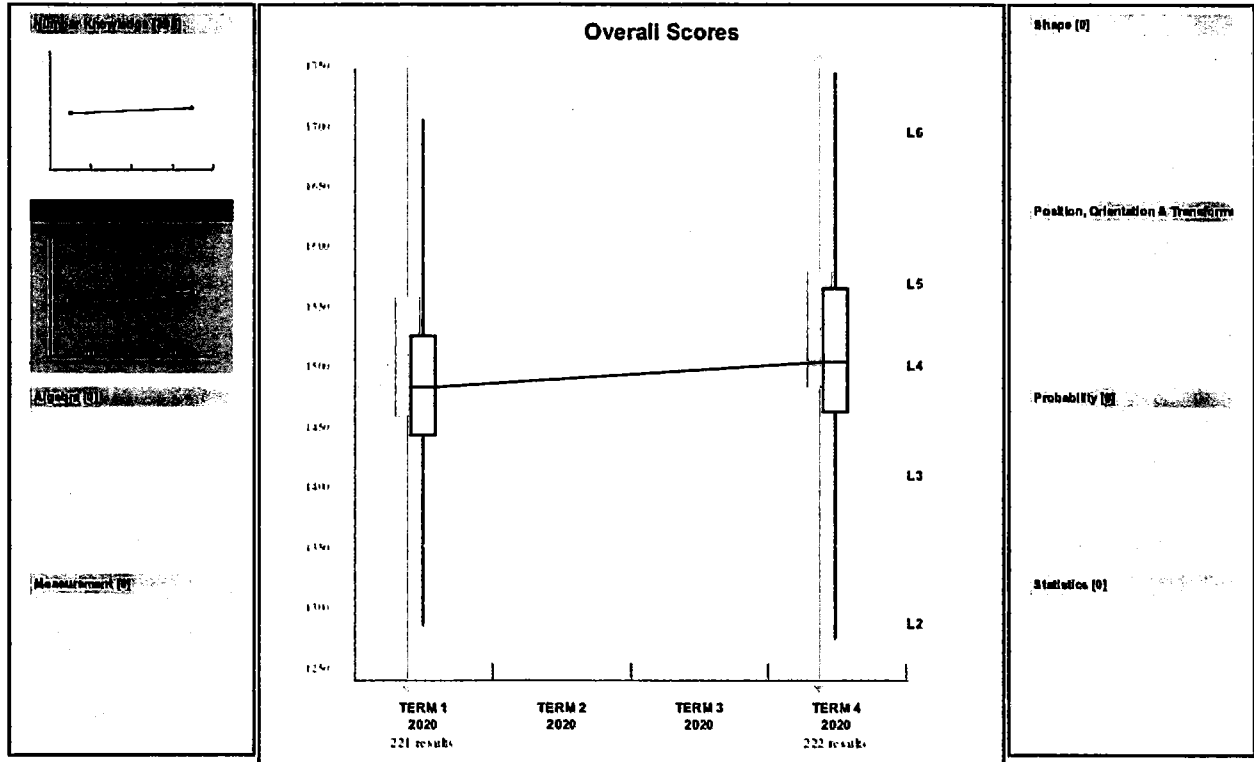
Year: 8

Period Tested: 2020

NZ Performance:

Your Group Performance:

No. of Students: 235



Multi-Test Console Report for Subject: Mathematics

Group: Y8

Number of Tests: 4

Period Tested: October 2020 to November 2020

Comparison Information

Ethnicity: All

Language: All

Location: All Schools

No. of Students: 220

Year: 8

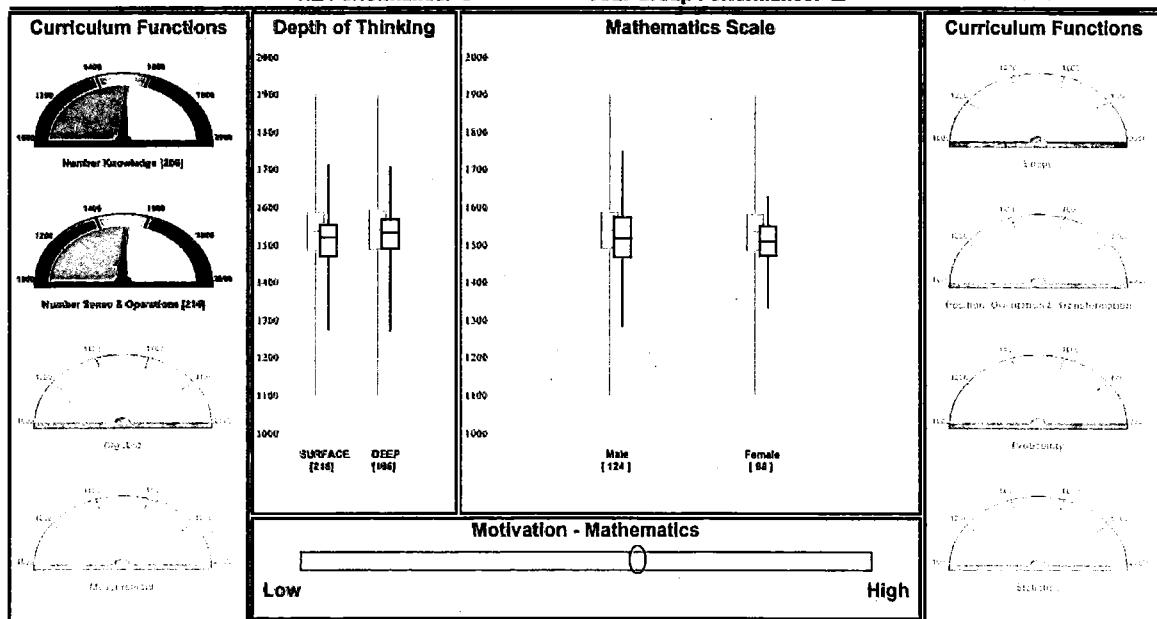
Cluster: All Clusters

Your Group Performance:

No. of Results: [n]

Gender: All

NZ Performance:



Year 7 Commentary

Students sat the test and 243 registered a result,

- The Year 7s median has improved at the same rate as the NZ group over the year.
- The attitude to maths scale has improved from the start of the year but still below the NZ average.
- Overall the group has stayed at a similar level in relation to the NZ Norms.
- The upper quartile has increased in achievement from the start of the year
- There is a difference between boys and girls achievement in Maths. The girls are noticeably lower than the NZ normed group. The boys are nearly at the same level as the NZ normed group.
- Our Maori students have made the biggest improvement in Maths this year. They have improved against their relative normed group especially the lower ½, Wahoo.
- Pacific and Others are also doing well.
- Complex tasks have remained the same in relation to the NZ group at the start of the year.

Year 8 Commentary

259 students registered for the tests

- There is a difference between boys and girls achievement within maths, nationally. Our school reflects this. Our boys and girls on average are slightly lower than NZ equivalent.
- Our median improvement was slightly less than the NZ group but the distribution remained the same.
- The distribution although lower than the NZ group is much more compact showing a narrower range of achievement.
- Maori, Pacific are above their NZ equivalents.
- The attitude scale has improved over the year and above the NZ group.

Paul Botica

16/11/2020

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WHANGAREI INTERMEDIATE SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

57 Clyde Street
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WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Whangarei Intermediate School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 30 April 2021. 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Board 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board 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

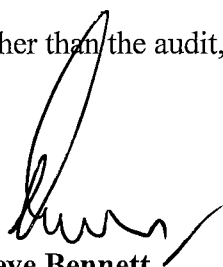
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

