

Glenbrook School

Annual Report for the year ended 31 December 2021

Ministry Number:	1292
Principal:	Lysandra Stuart
School Address:	459 Glenbrook-Waiuku Road, Waiuku
School Postal Address:	459 Glenbrook-Waiuku Road RD1, Waiuku, 2681
School Phone:	09-235 3888
School Email:	admin@glenbrook.school.nz
Service Provider:	Edtech Financial Services Ltd

GLENBROOK SCHOOL

Members of the Board

For the year ended 31 December 2021

Name	Position	Occupation	How position on Board Gained	When position on Board Gained	Term Expired/Expires
Paul Blue	Presiding Member	GM – Network Counties Power	Elected	June 2019	Sep 2022
Lysandra Stuart	Principal	Principal	Ex-Officio		
Andrew Maddock	Member	CFO TPT Group	Elected	June 2019	Sep 2022
Chelsea Cameron	Member	Speech Language Therapist	Elected	June 2019	Sep 2022
Sam Colquhoun	Member	Civil Engineer - GHD Ltd	Elected	November 2020	November 2023
Monique Shuker	Staff Member	Teacher	Elected	January 2021	January 2022
James Douglas	Member	Tradesperson - NZ Steel	Elected	November 2020	Resigned May 2021

Glenbrook School

Annual Report

For the year ended 31 December 2021

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Glenbrook School
Statement of Responsibility
For the year ended 31 December 2021

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

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

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

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

Paul Blue

Full Name of Presiding Member



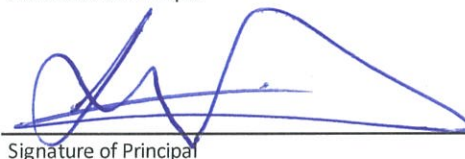
Signature of Presiding Member

31/5/2022

Date:

Lysandra Stuart

Full Name of Principal



Signature of Principal

31/5/2022

Date:

Glenbrook School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	2,369,854	2,047,302	2,443,425
Locally Raised Funds	3	72,778	116,231	124,295
Interest Income		1,609	3,000	3,494
		<u>2,444,241</u>	<u>2,166,533</u>	<u>2,571,214</u>
Expenses				
Locally Raised Funds	3	46,670	100,188	62,957
Learning Resources	4	1,647,015	1,371,220	1,594,883
Administration	5	149,669	127,950	141,978
Finance		1,152	650	702
Property	6	501,380	512,700	553,445
Depreciation	11	65,186	70,000	64,468
Loss on Disposal of Property, Plant and Equipment		212	-	5,734
		<u>2,411,284</u>	<u>2,182,708</u>	<u>2,424,167</u>
Net Surplus / (Deficit) for the year		32,957	(16,175)	147,047
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>32,957</u></u>	<u><u>(16,175)</u></u>	<u><u>147,047</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.

Glenbrook School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January		1,107,854	1,107,854	941,307
Total comprehensive revenue and expense for the year		32,957	(16,175)	147,047
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		4,389	-	19,500
Equity at 31 December		1,145,200	1,091,679	1,107,854
Retained Earnings		1,145,200	1,091,679	1,107,854
Equity at 31 December		1,145,200	1,091,679	1,107,854

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.

Glenbrook School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	380,475	413,606	516,599
Accounts Receivable	8	159,899	105,000	125,862
GST Receivable		17,295	10,000	9,908
Prepayments		45,988	10,000	30,480
Inventories	9	4,356	6,000	6,778
Investments	10	50,063	-	-
		658,076	544,606	689,627
Current Liabilities				
Accounts Payable	12	140,372	134,500	139,973
Revenue Received in Advance	13	40,857	12,000	16,386
Provision for Cyclical Maintenance	14	34,560	41,000	29,161
Finance Lease Liability	15	6,267	4,695	4,573
Funds Held for Capital Works Projects	16	49,731	-	-
		271,787	192,195	190,093
Working Capital Surplus/(Deficit)		386,289	352,411	499,534
Non-current Assets				
Property, Plant and Equipment	11	798,702	755,991	632,991
		798,702	755,991	632,991
Non-current Liabilities				
Provision for Cyclical Maintenance	14	34,910	14,000	17,253
Finance Lease Liability	15	4,881	2,723	7,418
		39,791	16,723	24,671
Net Assets		1,145,200	1,091,679	1,107,854
Equity		1,145,200	1,091,679	1,107,854

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

Glenbrook School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		620,444	556,749	661,508
Locally Raised Funds		96,912	113,968	131,594
Goods and Services Tax (net)		(7,387)	(92)	5,365
Payments to Employees		(310,903)	(238,342)	(261,604)
Payments to Suppliers		(307,491)	(340,129)	(342,208)
Interest Paid		(1,152)	(650)	(702)
Interest Received		1,348	3,076	3,418
Net cash from/(to) Operating Activities		91,771	94,580	197,371
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(212)	(10,633)	-
Purchase of Property Plant & Equipment (and Intangibles)		(238,565)	(208,448)	(95,699)
Purchase of Investments		(50,063)	-	-
Net cash from/(to) Investing Activities		(288,840)	(219,081)	(95,699)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,389	-	19,500
Finance Lease Payments		6,825	21,508	5,137
Funds Administered on Behalf of Third Parties		49,731	-	(51,362)
Net cash from/(to) Financing Activities		60,945	21,508	(26,725)
Net increase/(decrease) in cash and cash equivalents		(136,124)	(102,993)	74,947
Cash and cash equivalents at the beginning of the year	7	516,599	516,599	441,652
Cash and cash equivalents at the end of the year	7	380,475	413,606	516,599

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.

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Reporting Entity

Glenbrook 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.

Basis of Preparation

Reporting Period

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

Basis of Preparation

The financial 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 of 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

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.

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.

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	15 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	8 years

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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.

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.

Revenue Received in Advance

Revenue received in advance relates to fees and grants where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the School be unable to provide the services to which they relate.

Glenbrook School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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).

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.

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

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	554,024	516,182	520,439
Teachers' Salaries Grants	1,378,848	1,138,120	1,374,678
Use of Land and Buildings Grants	327,248	370,000	385,823
Resource Teachers Learning and Behaviour Grants	-	-	354
Other MoE Grants	105,734	23,000	158,131
Other Government Grants	4,000	-	4,000
	<u>2,369,854</u>	<u>2,047,302</u>	<u>2,443,425</u>

The School has opted in to the donations scheme for this year. Total amount received was \$43,500

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	9,969	13,100	30,131
Fees for Extra Curricular Activities	14,882	83,331	39,648
Trading	18,032	19,800	22,294
Fundraising & Community Grants	-	-	941
Other Revenue	<u>29,895</u>	<u>-</u>	<u>31,281</u>
	72,778	116,231	124,295
Expenses			
Extra Curricular Activities Costs	21,484	80,188	37,066
Trading	13,536	-	16,350
Fundraising and Community Grant Costs	-	-	558
Other Locally Raised Funds Expenditure	<u>11,650</u>	<u>20,000</u>	<u>8,983</u>
	46,670	100,188	62,957
	<u>26,108</u>	<u>16,043</u>	<u>61,338</u>

Surplus for the year Locally Raised Funds

4 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	35,984	39,000	28,715
Information and Communication Technology	13,066	13,500	13,650
Library Resources	1,472	1,400	1,360
Employee Benefits - Salaries	1,575,730	1,269,820	1,529,800
Staff Development	<u>20,763</u>	<u>47,500</u>	<u>21,358</u>
	<u>1,647,015</u>	<u>1,371,220</u>	<u>1,594,883</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,805	6,500	8,381
Board Fees	2,490	4,000	5,045
Board Expenses	22,433	8,500	15,137
Communication	4,347	5,000	5,278
Consumables	11,166	10,500	10,874
Other	10,881	9,550	12,045
Employee Benefits - Salaries	75,203	69,800	69,454
Insurance	7,766	6,100	8,324
Service Providers, Contractors and Consultancy	7,578	8,000	7,440
	<u>149,669</u>	<u>127,950</u>	<u>141,978</u>

6 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,157	13,500	15,654
Consultancy and Contract Services	28,964	32,200	24,119
Cyclical Maintenance Expense	41,706	8,700	(5,769)
Grounds	15,343	8,800	10,105
Heat, Light and Water	26,097	25,000	25,621
Repairs and Maintenance	9,655	17,000	59,879
Use of Land and Buildings	327,248	370,000	385,823
Security	2,278	1,500	1,221
Employee Benefits - Salaries	36,932	36,000	36,792
	<u>501,380</u>	<u>512,700</u>	<u>553,445</u>

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

7 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	130,475	113,606	216,455
Short-term Bank Deposits	250,000	300,000	300,144
Cash and cash equivalents for Statement of Cash Flows	<u>380,475</u>	<u>413,606</u>	<u>516,599</u>

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	7,460	5,000	7,123
Receivables from the Ministry of Education	49,731	-	4,014
Interest Receivable	337	-	76
Bank Staffing Underuse	11,150	-	13,553
Teacher Salaries Grant Receivable	91,221	100,000	101,096
	<u>159,899</u>	<u>105,000</u>	<u>125,862</u>
Receivables from Exchange Transactions	7,797	5,000	7,199
Receivables from Non-Exchange Transactions	152,102	100,000	118,663
	<u>159,899</u>	<u>105,000</u>	<u>125,862</u>

9 Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,997	2,000	2,340
School Uniforms	2,359	4,000	4,438
	<u>4,356</u>	<u>6,000</u>	<u>6,778</u>

10 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	50,063	-	-
Total Investments	<u>50,063</u>	<u>-</u>	<u>-</u>

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2021.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	435,739	156,879	-	-	(17,463)	575,155
Furniture and Equipment	107,957	37,265	-	-	(12,349)	132,873
Information and Communication Technology	61,941	31,418	-	-	(26,344)	67,015
Motor Vehicles	2,567	-	-	-	(2,200)	367
Textbooks	-	-	-	-	-	-
Leased Assets	12,584	4,823	-	-	(5,241)	12,166
Library Resources	12,203	724	(212)	-	(1,589)	11,126
Balance at 31 December 2021	632,991	231,109	(212)	-	(65,186)	798,702

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	1,019,655	(444,500)	575,155	862,776	(427,037)	435,739
Furniture and Equipment	280,609	(147,736)	132,873	243,346	(135,389)	107,957
Information and Communication Technology	290,294	(223,279)	67,015	274,493	(212,552)	61,941
Motor Vehicles	11,000	(10,633)	367	11,000	(8,433)	2,567
Textbooks	-	-	-	-	-	-
Leased Assets	18,413	(6,247)	12,166	26,081	(13,497)	12,584
Library Resources	63,997	(52,871)	11,126	64,392	(52,189)	12,203
Balance at 31 December	1,683,968	(885,266)	798,702	1,482,088	(849,097)	632,991

The net carrying value of equipment held under a finance lease is \$12,166 (2020: \$12,584).

The net carrying value of motor vehicles held under a finance lease is \$367 (2020: \$2,567).

12 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Creditors	37,267	26,000	26,057
Accruals	5,665	4,500	4,715
Banking Staffing Overuse	-	-	3,263
Employee Entitlements - Salaries	92,193	100,000	101,969
Employee Entitlements - Leave Accrual	5,247	4,000	3,969
	140,372	134,500	139,973
Payables for Exchange Transactions	140,372	134,500	139,973
	140,372	134,500	139,973

The carrying value of payables approximates their fair value.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

13 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other Revenue in Advance	40,857	12,000	16,386
	<u>40,857</u>	<u>12,000</u>	<u>16,386</u>

14 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	46,414	46,414	52,183
Increase/(decrease) to the Provision During the Year	41,706	8,700	(5,769)
Use of the Provision During the Year	(18,650)	(114)	-
Provision at the End of the Year	<u>69,470</u>	<u>55,000</u>	<u>46,414</u>
Cyclical Maintenance - Current	34,560	41,000	29,161
Cyclical Maintenance - Term	<u>34,910</u>	<u>14,000</u>	<u>17,253</u>
	<u>69,470</u>	<u>55,000</u>	<u>46,414</u>

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for teacher laptops.
Minimum lease payments payable (includes interest portion):

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	7,018	4,695	5,440
Later than One Year and no Later than Five Years	5,126	2,723	8,007
Future Finance Charges	(996)	-	(1,456)
	<u>11,148</u>	<u>7,418</u>	<u>11,991</u>
Represented by			
Finance lease liability - Current	6,267	4,695	4,573
Finance lease liability - Term	<u>4,881</u>	<u>2,723</u>	<u>7,418</u>
	<u>11,148</u>	<u>7,418</u>	<u>11,991</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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

16 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block Upgrade	<i>Completed</i>	-	49,731	-	-	49,731
Totals		-	49,731	-	-	49,731

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

49,731

-

49,731

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Block Upgrade	<i>Completed</i>	51,362	392,198	(489,475)	45,915	-
Teaching Space	<i>Completed</i>	-	55,134	(55,134)	-	-
Totals		51,362	447,332	(544,609)	45,915	-

17 Transport Network Group

Glenbrook School is a member of the Franklin Transport Network Group. Waiuku School is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Glenbrook School will record income and expenditure as received or charged by the fund holder school.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,490	5,045
<i>Leadership Team</i>		
Remuneration	356,210	459,477
Total key management personnel remuneration	358,700	464,522

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	1	1
100-110	-	1
	1	2

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

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2020: 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 2021, a contingent liability for the school may exist.

22 Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works and the capital commitment is nil.

(Capital commitments as at 31 December 2020: nil)

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

23 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	380,475	413,606	516,599
Receivables	159,899	105,000	125,862
Investments - Term Deposits	50,063	-	-
Total Financial assets measured at amortised cost	590,437	518,606	642,461
Financial liabilities measured at amortised cost			
Payables	140,372	134,500	139,973
Finance Leases	11,148	7,418	11,991
Total Financial Liabilities Measured at Amortised Cost	151,520	141,918	151,964

24 Events After Balance Date

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

25 COVID 19 Pandemic On Going Implications**Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2. Towards the end of August 2021, the entire country moved to alert level 4 and following this, Auckland remained in alert level 3 for a prolonged period of time.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry of Education, even while closed. The ongoing interruptions resulting from the moves in alert levels impacted schools in various ways and negatively affected the operations and services of the school.

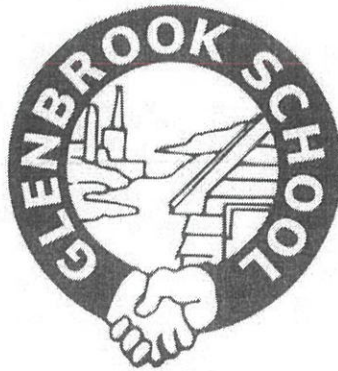
Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Charter, Annual Plans & Strategic Initiatives



Glenbrook School 2022

Principals Endorsement: Ms Lysandra Stuart

A black ink signature, appearing to be "L. Stuart", written over a horizontal line.

Presiding Member Endorsement: Mr Paul Blue

A blue ink signature, appearing to be "P. Blue", written in a cursive style.

Submission date to Ministry of Education: 11th March 2022

Analysis of Variance Reporting



School Name:	Glenbrook School	School Number:	1292
Strategic Aim:	Strategic Goal 2022: 1. Accelerate Ako Agency:		
Annual Aim:	To increase the number of students within and above their New Zealand curriculum level in Reading. To increase the number of students within and above their New Zealand curriculum Mathematics. To increase the number of students within and above their New Zealand curriculum Writing.		
Target:	95% of all students will be within and above their New Zealand curriculum Writing. 95% of all students will be within and above their New Zealand curriculum Reading. 95% of all students will be within and above their New Zealand curriculum Mathematics.		
Baseline Data: 2021 End of Year	<ul style="list-style-type: none"> 96% of students are working at or above the expected NZ Curriculum level in Writing. 985% of students are working at or above the expected NZ Curriculum level in Mathematics. 96% of students are working at or above the expected NZ Curriculum level in Reading. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Glenbrook School focused on priority students through our Spiral of Inquiry Deliberate acts of infrastructure, intensive PLD with Vision Education, blended learning and an allocated Lead teacher for Spiral of Inquiry was put in place.</p> <p>A leadership team and a Lead Curriculum Team were focused on Spiral of Inquiry, STP and SPP. Student Progress Plans focused on priority learners, deliberate acts of teaching, metacognition and collaborative responsibility.</p> <p>Whole school inquiry with regular check ins and support was focused around teacher practice and priority students. This is achieved through our Strengthening Learner Practice (SLP) approach and tracked using Students and Staff Progress Plans (SPP).</p> <p>This year we also introduced Student Coaching.</p>	<p>Please see attached Spiral of Inquiry Summary which summarises our learning outcomes from our Spiral of Inquiry.</p>	<p>Please see attached Spiral of Inquiry Summary which summarises our changes in teaching practices and student agency.</p>	<p>Our next steps are to strengthen our collaborative and collective agentic approach in Ako Agency focusing on our three main stakeholders.</p> <p>To continue to develop an understanding with whanau of how Ako occurs at Glenbrook School.</p>
Planning for next year:			
<p>A collaborative Strategic Plan was developed with the Glenbrook leadership team, staff and Board of Trustees. It identified our Strategic initiatives, objectives, key actions, success metric, success measures, resourcing, rationale and risk analysis. This is attached.</p>			

GLENBROOK SCHOOL CHARTER

2022

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Glenbrook School - Realising Potential

Glenbrook School Charter

Glenbrook School has a long and proud history of serving families in the Franklin District, a history where the former school motto of “faith and work” resonated in our families and community, forming the backbone of our school heritage.

Glenbrook School is bound strongly to our rural community and we are very passionate about our school.

Our purpose: We are realising potential as learners through learning as an action.

Our learners are friendly, aspirational and engaged. They love coming to school and they love learning.

- At Glenbrook School we develop the whole learner.
- We aim for excellence in English, Mathematics and Science.
- We provide a range of opportunities and experiences for all our students across all curriculum areas- including in sport, outdoor education, culture, STEAM community events and the Arts.

Effective learning practice is curriculum is driven through our Spiral of Inquiry and balanced within our Glenbrook Model of Inquiry. Senior learners are able to discover pathways within our Careers Education programme whilst our younger learners explore the importance of play and discovery within learning.

High expectations are held for every learner and we love to celebrate success. We use Qualities of Learning to describe our thinking and learning as an action.

We are respectful and show this through our respect for others, learning, environment and self (ROLES). Glenbrook School is an inclusive school where the well-being of all is key, and contributes towards our aspirations.

Glenbrook School - Realising Potential

Our Vision

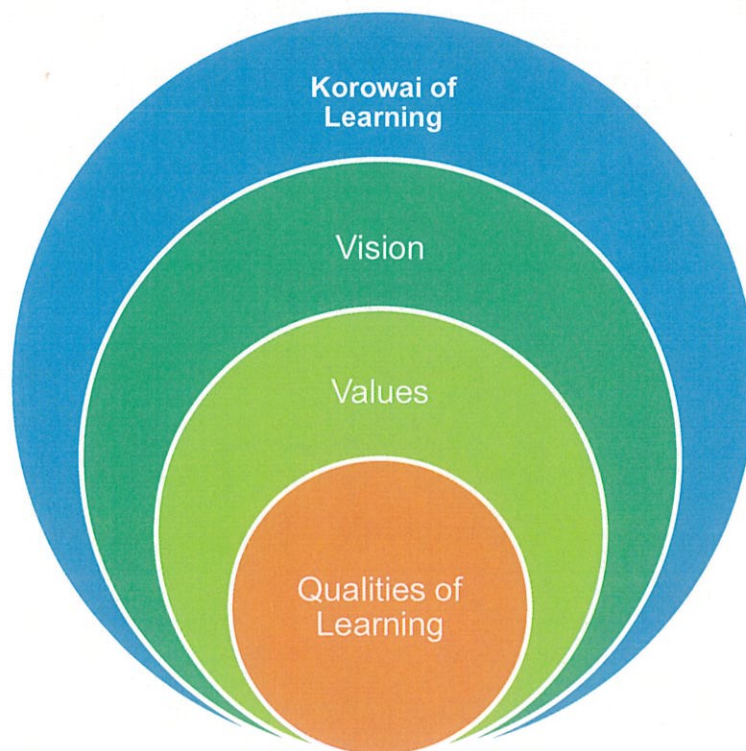
Vision “Realising Potential”

At Glenbrook School we want everyone to be able to realise their own potential.

This means we provide the environment and opportunities where all our learners can achieve to the best of their potential. We believe that through learning as an action, our learners have the tools to articulate their needs, wants, goals, successes and failures. When learners can identify how, what and why they learn, then they are able to realise their potential in every environment and moment in time.

This includes Maori being able to achieve as Maori, Pasifika, gifted and talented, and students who need additional learning support.

Our vision of Realising Potential was first developed in 2012. After extensive consultation with our community in 2015 it was identified that Realising Potential still encapsulates our vision for Glenbrook School. Throughout 2017, our community, Board and staff worked collaboratively to create our Strategic Plan 2018 – 2021 to identify how Realising Potential is developed in action within the learning environment.



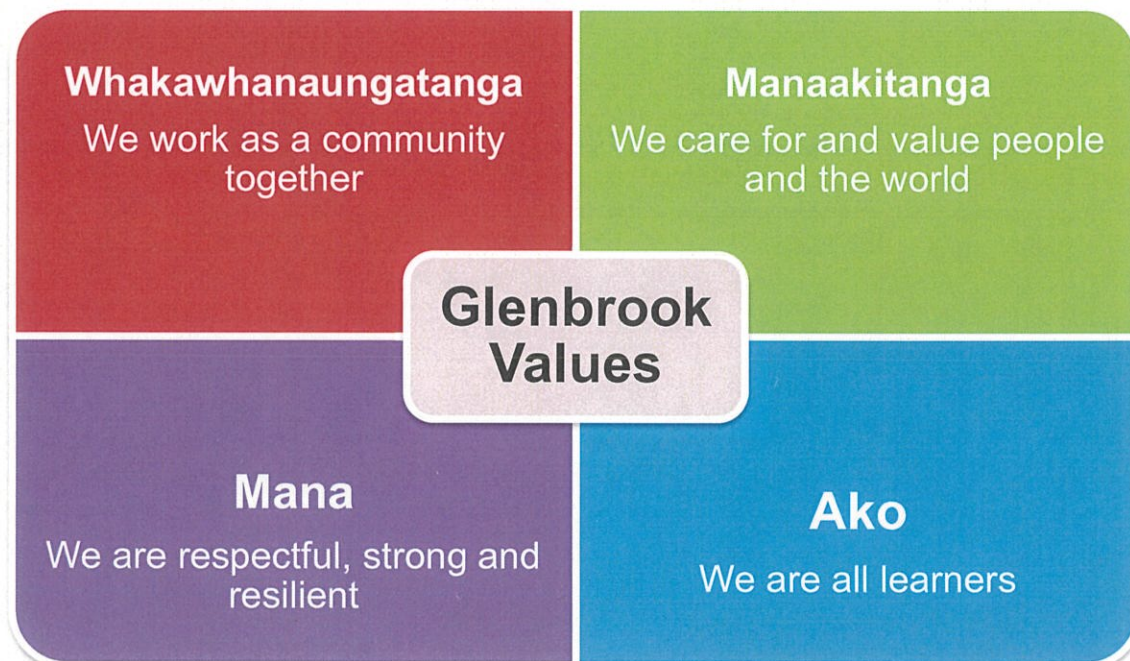
Glenbrook School - Realising Potential

Our Values

Glenbrook School has four values of Manaakitanga, Whakawhanaungatanga, Mana and Ako.

Our values underpin our teaching, learning and wellbeing. Our values are.....

Whakawhanaungatanga:	We work as a community together.
Manaakitanga:	We care for and value people and the world.
Mana:	We are respectful, strong and resilient.
Ako:	We are all learners.

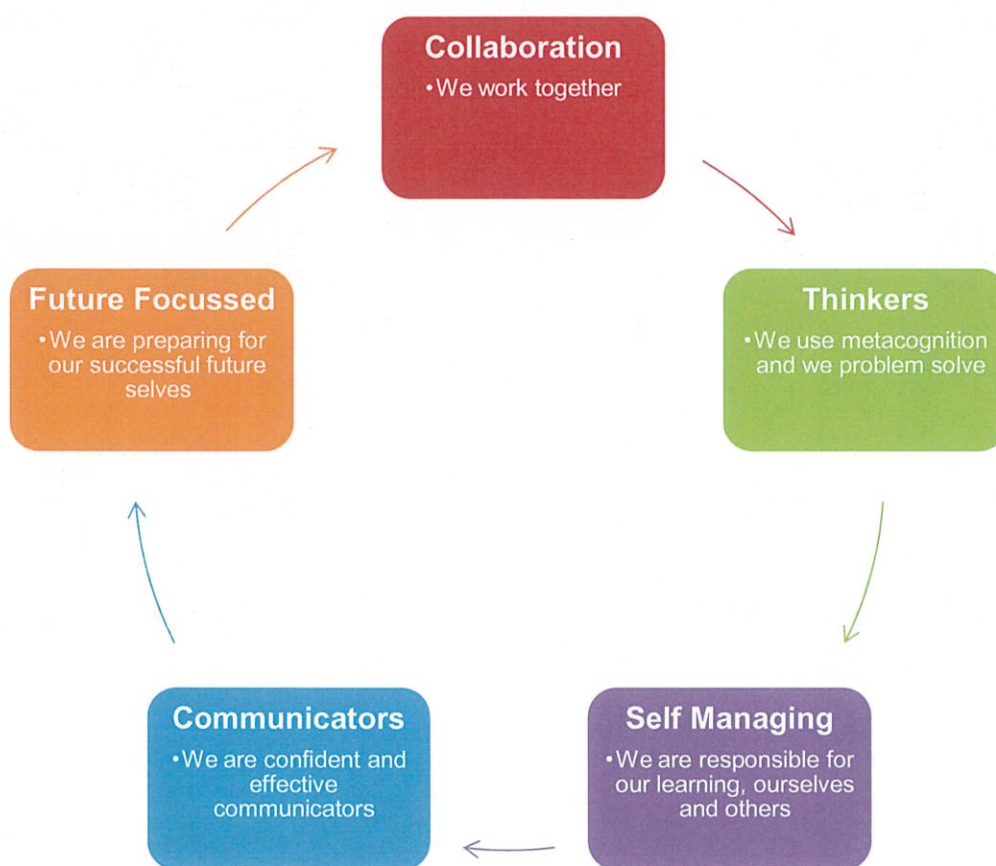


Qualities of Learning

Everyone in our community has a voice. We are all partners in learning at Glenbrook School, where connections and relationships are important. At the centre of our partnership is ako, learning.

Learning is central to our school purpose. We are focused on learning as an action, where our Qualities of Learning give us the key competencies for a connected, life-long successful future whilst retaining our rural heritage.

At Glenbrook School our learners embody the following qualities.

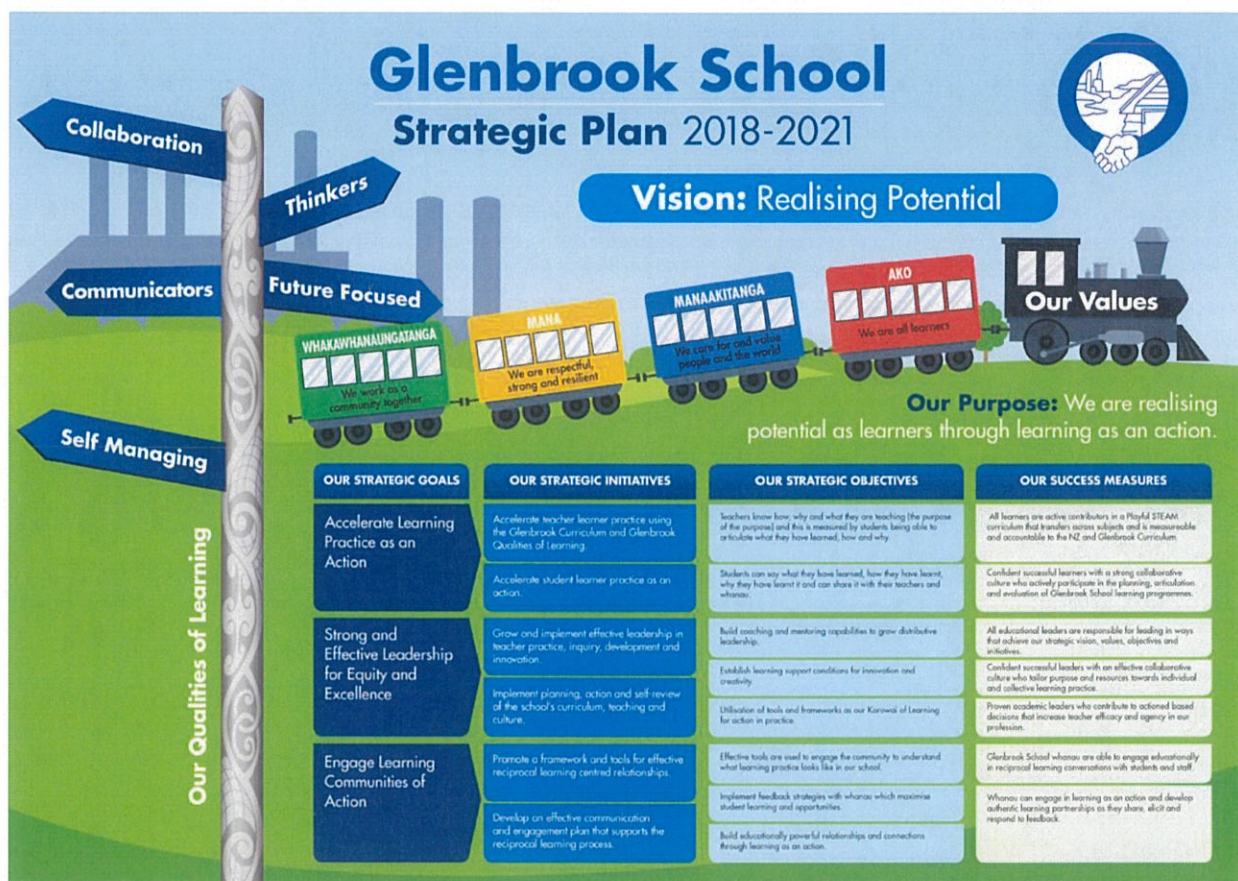


Glenbrook School - Realising Potential

Korowai of Learning

The Glenbrook School Korowai of Learning brings together our Vision, Values and Qualities of Learning where our vision for the future and our history are threaded together.

The framework of the Korowai has been represented in a graphic way, using elements that are familiar to our community. It tells our story whilst identifying our goals, initiatives, objectives and measures for the next three years.



By representing who we are as a school in this Korowai, we are ensuring that our Charter and Strategic Plan are living and breathing documents which reflect who we are as a community, and forms a strong base and direction for our school curriculum.

At Glenbrook School, we continue to make connections from our past, while preparing in our present and for our future selves.

Glenbrook School - Realising Potential

Te Ao Maori



Glenbrook School Kapa Haka Group 2017



At Glenbrook School we acknowledge the partnerships, protection and participation of Te Tiriti O Waitangi. We review our cultural responsiveness annually with all. We recognise Ngati Te Ata, who are mana whenua and we ensure that Maori are succeeding as Maori.

Each year we ask our Maori whanau what we do well and what we can do better. As a result:

- Every student and teacher shares their mihi.
- Each day students and staff begin the day with a non-denominational karakia.
- We provide Kapa Haka, waiata and te reo weekly for our whole school.
- Tikanga me ona reo are planned for and taught weekly with online support.
- Staff are developed professionally in the kaupapa of Ka Hikitia, Ta Tataiako, Tu Rangatira and Te Tiriti of Waitangi to continuously build capability of culturally responsive practice.
- School Evaluation Indicators concepts of Whanaungatanga, Manaakitanga, Ako and Mahi Tahi are identified in all action plans that evaluate the learning and wellbeing of Glenbrook School.
- Board of Trustees review the cultural responsiveness of Glenbrook School annually.
- Consultation and whakawhanaungatanga occur through hui, kanohi ki te kanohi and korero.
- Our Glenbrook Values- Whakawhanaungatanga, Manaakitanga, Mana and Ako - are deliberately planned for and delivered in our lessons.
- Each year we participate in Cultural Exchanges with other schools.
- Each year we participate and are represented at the Franklin Cultural Festival and Waiuku Matariki.
- The learning data of Maori students is shared with Whanau and steps are taken to ensure Maori student outcomes are accelerated as priority learners and tangata whenua.

Glenbrook School - Realising Potential

Ehara taku toa, I te toa takitahi, engari he toa takitini

Success is not the work of one but the work of a community

The relationship between Glenbrook School and Maori can be further explained through the carving that sits above the entrance to the Glenbrook School hall.



It was carved by local kaumatua George Flavell from Ngati Te Ata, as the gateway to our hall where we all come to meet as a school, as a community and as a whanau.

The story within this carving describes our connections to Te Ao Maori and the development of the whole learner.

The kete of knowledge relates to fostering the attitudes, skills and knowledge of each child upon which life-long learning is built. This reflects our value of *Ako* - we are all learners

The koru locked together reflect our partnerships, partnerships with our students, staff, whanau, community and others. This is our value of *Whakawhanaungatanga*. - at Glenbrook School we work as a community together.

Finally, nga-hau-e-wha or the four winds, depicts the four corners of the earth and the different nationalities attending Glenbrook School. It reflects our values of *Manaakitanga* and *Mana*.

The ends of the "cross" reflects our commitment to hauora, wellbeing. For Maori they are;

Taha Whanau: Family Health
Taha Wairua: Spiritual Health

Taha Tinana: Physical Health
Taha Hinengaro: Mental Health

At Glenbrook School we develop the whole learner to Realise Potential.



Glenbrook School Spiral of Inquiry 2017- 2021

(August 2021)



Why Spiral of Inquiry?

The Spiral of Inquiry

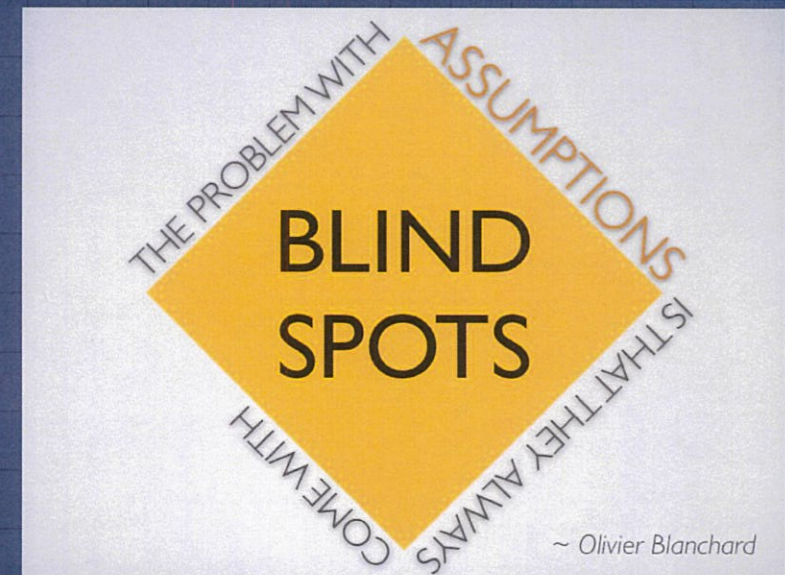
What's going on for our learners?
How do we know?
Why does this matter?



- Student centred
- Collaborative
- School wide
- Promotes collective responsibility

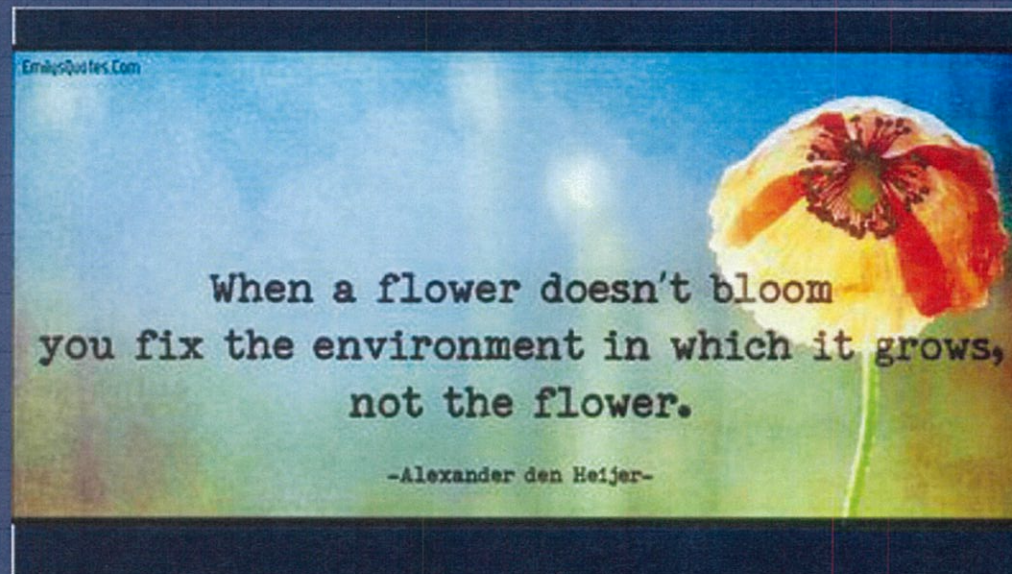
1. RESPONSIVENESS

The Spiral of Inquiry is geared towards making sure that our response to student needs is targeted and effective; that it will have an impact and make enough of a difference for our learners.

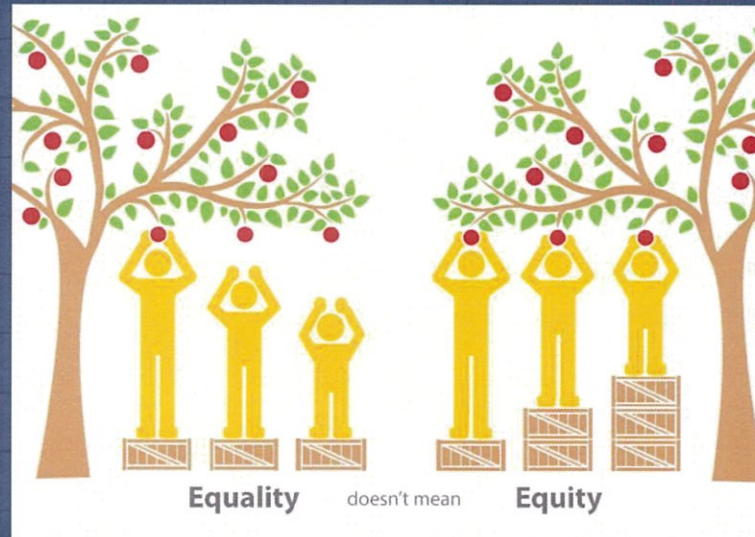


At Glenbrook school we all have the same goal!

2. STUDENT CENTRED



3. SEEKING EQUITY and INNOVATION



Spirals of Inquiry is designed to support and promote reflection and action for equity, quality and innovation

4. COLLABORATION IS KEY

“Simply bringing people together is not enough”



When the focus and energy is scattered opportunities for collective learning are limited. Transformational work, making real and substantive differences, requires
the **TEAM**

2017

		2016 End / 2017 Start	2017 End
Number and % of SPL's working well below or below National Standards	Total	62.5% (20/32) <i>Working below National Standard expectations</i>	19.4% (7/36) <i>Working below National Standard expectations</i>
	Female	4/12 33.3%	2/15 13.3%
	Male	15/20 75%	5/21 23.8%
	Maori Learners	6/7 85.8%	2/8 25%
Number and % of SPL's working at or above National Standards	Total	37.5% (12/32) <i>Working at or above National Standard expectations</i>	80.6% (29/36) <i>Working at or above National Standard expectations</i>
	Female	8/12 66.6%	13/15 86.6%
	Male	5/20 25%	16/21 76.2%
	Maori Learners	1/7 14.2%	6/8 75%

2018

8

		2017 End / 2018 Start	2018 End
Number and % of SPL's working below their curriculum level.	Total	52.6% (20/38) <i>Working below NZC Curriculum expectations</i>	32% (12/37) <i>Working below NZC Curriculum expectations</i>
	Female	7/14 50%	4/14 28.6%
	Male	13/24 54.2%	8/23 37.4%
	Maori Learners	4/8 50%	2/7 29%
Number and % of SPL's working at or above their curriculum level.	Total	43.4% (18/38) <i>Working at or above Curriculum expectations</i>	68% (25/37) <i>Working at or above Curriculum expectations</i>
	Female	7/14 50%	10/14 71.4%
	Male	11/24 45.8%	15/23 65.2%
	Maori Learners	4/8 50%	5/7 71%

2019

		2018 End	2019 End
Number and % of SPL's working below their curriculum level.	Total	60% (34/57) <i>Working below NZC Curriculum expectations</i>	29% (16/55) <i>Working below NZC Curriculum expectations</i>
	Female	7/16 44%	4 /16 25%
	Male	27/41 66%	12/39 31%
	Maori Learners	5/13 38%	3/13 23%
Number and % of SPL's working at or above their curriculum level.	Total	40% (23/57) <i>Working at or above Curriculum expectations</i>	71% (39/55) <i>Working at or above Curriculum expectations</i>
	Female	9/16 56%	12/16 75%
	Male	14/41 34%	27/39 69%
	Maori Learners	8/13 62%	10/13 77%

2020

		2020 Start	2020 End
Number and % of SPS's working below their curriculum level.	Total	55% (46/84) <i>Working below NZC Curriculum expectations</i>	38% (34/89) <i>Working below NZC Curriculum expectations</i>
	Female	12/28 (43%)	5/31 (16%)
	Male	34/56 (61%)	29/58 (50%)
	Maori Learners	9/12 (75%)	7/14 (50%)
Number and % of SPS's working at or above their curriculum level.	Total	45% (38/84) <i>Working at or above Curriculum expectations</i>	62% (55/89) <i>Working at or above Curriculum expectations</i>
	Female	16/28 (57%)	26/31 (84%)
	Male	22/56 (39%)	29/58 (50%)
	Maori Learners	3/12 (25%)	7/14 (50%)

2021

		2021 Beginning	2021 Beginning Term 3	2021 End
Number and % of SPS's working below their curriculum level.	Total	<i>Working below NZC Curriculum expectations</i>	<i>Working below NZC Curriculum expectations</i>	<i>Working below NZC Curriculum expectations</i>
	Female	31/31 100%	27/31 87%	
	Male	27/27 100%	22/27 81%	
	Maori Learners	15/15 100%	15/15 100%	
Number and % of SPS's working at or above their curriculum level.	Total	<i>Working at or above Curriculum expectations</i>	<i>Working at or above Curriculum expectations</i>	<i>Working at or above Curriculum expectations</i>
	Female	0/31 0%	4/31 13%	
	Male	0/27 0%	5/27 19%	
	Maori Learners	0/15 0%	0/15 0%	

Spiral Priority Students: Trajectory Shift

2017: Jan: at & above 37% (National Standards)

Dec: at & above 80% (National Standards)

2018: Jan: at & above 43% (NZC)

Dec: at & above 68% (NZC)

2019: Jan: at & above 40% (NZC)

Dec: at & above 71% (NZC)

2020: Jan: at & above 45% (NZC)

Dec: at & above 62% (NZC)

2021: Jan: at & above 0% (NZC)

Dec: at & above TBC



2017	<ul style="list-style-type: none"> → 36 Spiral priority students → Included above, at and below students → Writing focus → Expert Facilitation from August- December → 20 STP lessons 	2019	<ul style="list-style-type: none"> → 55 Spiral priority students → Included only at & below students → Science through writing focus → 2 additional teachers on A.L.L → Expert Facilitation January- December, supported by JS → Glenbrook Writing Progressions → Glenbrook Reading Progressions → 69 STP lessons 	13
2018	<ul style="list-style-type: none"> → 37 Spiral priority students → Included only at & below students → Writing focus → One teacher on A.L.L → Expert Facilitation January- December → 55 STP lessons 	2020	<ul style="list-style-type: none"> → 89 Spiral priority students → Included at & below students → Writing focus → 2 additional teachers on A.L.L → One lead teacher: JS → Glenbrook Mathematics Progressions: <ul style="list-style-type: none"> ◆ Geometry and Measurement ◆ Statistics → 34 STP lessons (+ 8 additional TLIF STP lessons) 	

2021

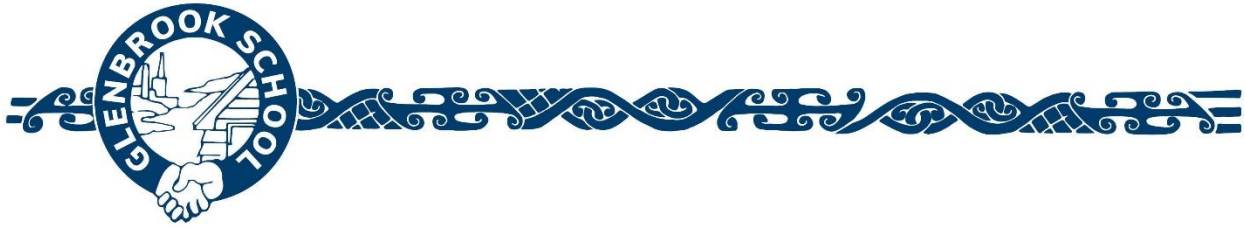
- 58 Spiral priority students
- Included only below students
- Mathematics focus
- Two teachers on A.L.L
- One teacher on AliM
- One MST teacher (Mathematic Support Teacher)
- Expert Facilitation January- December and one lead teacher
- SLP lessons (TBC)
- Coaching model implemented
- Student Coaching implemented

Reflection

Win/Learn/Change

- Win: What have been/are the strengths of Spiral of Inquiry and our SLP approach?
 - Learn: What has not worked?
 - Change: What could we improve?

Auditor has reviewed the Kiwisport report and have checked that the figures used are consistent with the financial statements and our knowledge of the school.



KIWISPORT REPORT – GLENBROOK SCHOOL 2021

The school received \$4126.23(exGST) for Kiwisport for 2021. The funding was allocated as per the following:-

Transport to and from interschool events (Rip, Soccer, Netball, Cross Country, Hockey, Orienteering, Sailing)	\$1190.10
Additional sport equipment (balls all codes)	\$ 835.69
Funding assistance towards EOTC events for Year 7 & 8	\$2100.44

Lysandra Stuart
Principal

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GLENBROOK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Glenbrook School (the School). The Auditor-General has appointed me, Junita Sen using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 as applicable to entities that qualify as Tier 2.

Our audit was completed on 31 May 2022. 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 information included on pages 19 to 45, 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.



Junita Sen
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand