

DEVON INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2161

Principal: Jenny Gellen

School Address: 400 Devon Street West, Lynmouth

School Postal Address: P O Box 927, Taranaki Mail Centre, New Plymouth, 4340

School Phone: 06 758 5266

School Email: mhoyes@devonint.school.nz

Accountant / Service Provider:

Education  Services.
Dedicated to your school



DEVON INTERMEDIATE

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements

Other Information

Members of the Board

Kiwisport

Analysis of Variance



Devon Intermediate

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.

Nicola Dale Marsh

Full Name of Presiding Member



Signature of Presiding Member

31 May 2022

Date:

Jennifer Kay Gellen

Full Name of Principal



Signature of Principal

31 May 2022

Date:

Devon Intermediate
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,061,835	3,441,705	3,783,249
Locally Raised Funds	3	138,079	80,965	141,844
Interest Income		5,721	11,000	12,468
Gain on Sale of Property, Plant and Equipment		1,047	-	-
Other Revenue		414	-	1,364
		<u>4,207,096</u>	<u>3,533,670</u>	<u>3,938,925</u>
Expenses				
Locally Raised Funds	3	63,835	55,515	40,162
Learning Resources	4	2,422,278	2,138,208	2,363,050
Administration	5	496,211	166,600	161,259
Finance		2,923	829	2,564
Property	6	884,244	1,072,651	1,092,104
Depreciation	11	104,770	110,000	92,565
Loss on Disposal of Property, Plant and Equipment		5,180	-	805
		<u>3,979,441</u>	<u>3,543,803</u>	<u>3,752,509</u>
Net Surplus / (Deficit) for the year		227,655	(10,133)	186,416
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>227,655</u></u>	<u><u>(10,133)</u></u>	<u><u>186,416</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.



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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		909,398	699,714	703,894
Total comprehensive revenue and expense for the year		227,655	(10,133)	186,416
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		19,500	20,000	19,088
Equity at 31 December		1,156,553	709,581	909,398
Retained Earnings		1,156,553	709,581	909,398
Equity at 31 December		1,156,553	709,581	909,398

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.



Devon Intermediate Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	220,018	47,974	198,359
Accounts Receivable	8	143,374	120,032	133,816
GST Receivable		-	9,916	-
Prepayments		4,215	3,079	2,688
Inventories	9	790	1,723	1,114
Investments	10	1,360,300	330,000	750,000
		<u>1,728,697</u>	<u>512,724</u>	<u>1,085,977</u>
Current Liabilities				
GST Payable		17,362	-	14,115
Accounts Payable	12	243,372	162,131	201,497
Revenue Received in Advance	13	12,936	36,001	7,182
Provision for Cyclical Maintenance	14	152,667	29,832	153,231
Finance Lease Liability	15	10,173	20,288	11,383
Funds held for Capital Works Projects	16	502,370	-	173,746
		<u>938,880</u>	<u>248,252</u>	<u>561,154</u>
Working Capital Surplus/(Deficit)		789,817	264,472	524,823
Non-current Assets				
Property, Plant and Equipment	11	434,774	459,028	420,262
		<u>434,774</u>	<u>459,028</u>	<u>420,262</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	47,734	-	30,766
Finance Lease Liability	15	20,304	13,919	4,921
		<u>68,038</u>	<u>13,919</u>	<u>35,687</u>
Net Assets		<u><u>1,156,553</u></u>	<u><u>709,581</u></u>	<u><u>909,398</u></u>
Equity		<u><u>1,156,553</u></u>	<u><u>709,581</u></u>	<u><u>909,398</u></u>

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



Devon Intermediate 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		1,025,037	983,070	983,194
Locally Raised Funds		141,003	69,565	111,582
Goods and Services Tax (net)		3,247	-	24,031
Payments to Employees		(498,250)	(535,000)	(516,439)
Payments to Suppliers		(339,793)	(441,312)	(456,438)
Interest Paid		(2,923)	(829)	(2,564)
Interest Received		6,380	11,000	12,650
Net cash from/(to) Operating Activities		334,701	86,494	156,016
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(93,949)	(115,000)	(113,317)
Purchase of Investments		(880,300)	-	(280,000)
Proceeds from Sale of Investments		270,000	-	160,000
Net cash from/(to) Investing Activities		(704,249)	(115,000)	(233,317)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,500	20,000	19,088
Finance Lease Payments		(12,469)	(17,987)	(14,655)
Funds Administered on Behalf of Third Parties		384,176	-	196,760
Net cash from/(to) Financing Activities		391,207	2,013	201,193
Net increase/(decrease) in cash and cash equivalents		21,659	(26,493)	123,892
Cash and cash equivalents at the beginning of the year	7	198,359	74,467	74,467
Cash and cash equivalents at the end of the year	7	220,018	47,974	198,359

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.



Devon Intermediate

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

The financial 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.

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

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

Other Grants

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) Operating Lease Payments

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



e) Finance Lease Payments

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

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) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

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

Improvements 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	20 Years
Furniture and Equipment	5 - 10 Years
Information and Communication Technology	5 Years
Library Resources	8 Years
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

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



p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	837,894	835,093	822,322
Teachers' Salaries Grants	2,035,499	1,674,358	1,915,058
Use of Land and Buildings Grants	638,362	784,277	816,369
Other MoE Grants	550,080	147,977	217,189
Other Government Grants	-	-	12,311
	<u>4,061,835</u>	<u>3,441,705</u>	<u>3,783,249</u>

The school has opted in to the donations scheme for this year. Total amount received was \$65,250.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	5,965	1,000	12,151
Fees for Extra Curricular Activities	67,865	36,165	54,085
Trading	958	500	648
Fundraising & Community Grants	63,291	43,300	74,960
	<u>138,079</u>	<u>80,965</u>	<u>141,844</u>
Expenses			
Extra Curricular Activities Costs	62,158	55,515	38,682
Trading	661	-	1,332
Fundraising & Community Grant Costs	1,016	-	148
	<u>63,835</u>	<u>55,515</u>	<u>40,162</u>
<i>Surplus for the year Locally raised funds</i>	<u>74,244</u>	<u>25,450</u>	<u>101,682</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	37,051	64,850	36,937
Employee Benefits - Salaries	2,373,194	2,050,358	2,304,308
Staff Development	12,033	23,000	21,805
	<u>2,422,278</u>	<u>2,138,208</u>	<u>2,363,050</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,359	5,900	5,888
Board Fees	3,450	4,000	3,365
Board Expenses	3,424	3,500	3,492
Communication	5,063	5,600	5,578
Consumables	6,416	13,000	7,131
Legal Fees	-	-	3,200
Other	37,463	47,100	35,548
Employee Benefits - Salaries	74,195	72,000	80,261
Insurance	5,581	2,000	5,936
Service Providers, Contractors and Consultancy	11,040	13,500	10,860
Healthy School Lunch Programme	343,220	-	-
	<u>496,211</u>	<u>166,600</u>	<u>161,259</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	73,672	80,000	72,166
Cyclical Maintenance Provision	16,404	36,874	42,401
Grounds	12,058	13,000	15,115
Heat, Light and Water	34,384	35,500	33,767
Rates	3,875	5,500	3,757
Repairs and Maintenance	13,295	16,500	14,895
Use of Land and Buildings	638,362	784,277	816,369
Security	8,799	14,000	10,755
Employee Benefits - Salaries	83,395	87,000	82,879
	<u>884,244</u>	<u>1,072,651</u>	<u>1,092,104</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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	220,018	47,974	198,359
Cash and cash equivalents for Statement of Cash Flows	<u>220,018</u>	<u>47,974</u>	<u>198,359</u>

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

Of the \$220,018 Cash and Cash Equivalents and \$1,360,300 of Investments \$514,505 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	5,174	163	2,970
Interest Receivable	1,566	2,407	2,225
Teacher Salaries Grant Receivable	136,634	117,462	128,621
	<u>143,374</u>	<u>120,032</u>	<u>133,816</u>
Receivables from Exchange Transactions	6,740	2,570	5,195
Receivables from Non-Exchange Transactions	136,634	117,462	128,621
	<u>143,374</u>	<u>120,032</u>	<u>133,816</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Uniform	790	1,723	1,114
	<u>790</u>	<u>1,723</u>	<u>1,114</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	1,360,300	330,000	750,000
Total Investments	<u>1,360,300</u>	<u>330,000</u>	<u>750,000</u>

11. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	163,652	-	(565)	-	(18,365)	144,722
Furniture and Equipment	113,591	28,561	(4,615)	-	(25,216)	112,321
Information and Communication Technolog	86,648	62,167	-	-	(32,292)	116,523
Motor Vehicles	20,025	-	-	-	(10,562)	9,463
Leased Assets	14,811	29,304	-	-	(15,098)	29,017
Library Resources	21,535	4,430	-	-	(3,237)	22,728
Balance at 31 December 2021	<u>420,262</u>	<u>124,462</u>	<u>(5,180)</u>	<u>-</u>	<u>(104,770)</u>	<u>434,774</u>

The net carrying value of equipment held under a finance lease is \$29,017 (2020: \$14,811)



	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	435,537	(290,815)	144,722	437,059	(273,407)	163,652
Furniture and Equipment	376,580	(264,259)	112,321	401,878	(288,287)	113,591
Information and Communication Technolog	207,216	(90,693)	116,523	154,191	(67,543)	86,648
Motor Vehicles	52,810	(43,347)	9,463	52,810	(32,785)	20,025
Leased Assets	54,856	(25,839)	29,017	50,391	(35,580)	14,811
Library Resources	51,969	(29,241)	22,728	47,539	(26,004)	21,535
Balance at 31 December	1,178,968	(744,194)	434,774	1,143,868	(723,606)	420,262

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	98,888	17,077	51,956
Accruals	4,240	4,859	5,004
Banking Staffing Overuse	-	9,341	9,341
Employee Entitlements - Salaries	136,634	117,462	128,621
Employee Entitlements - Leave Accrual	3,610	13,392	6,575
	243,372	162,131	201,497
Payables for Exchange Transactions	243,372	162,131	201,497
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	243,372	162,131	201,497

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income in Advance	5,000	30,000	-
Family A/cs in Credit	7,936	6,001	7,182
	12,936	36,001	7,182



14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	183,997	(7,042)	141,596
Increase to the Provision During the Year	31,299	36,874	35,735
Adjustment to the Provision	(14,895)	-	6,666
Provision at the End of the Year	200,401	29,832	183,997
Cyclical Maintenance - Current	152,667	29,832	153,231
Cyclical Maintenance - Term	47,734	-	30,766
	200,401	29,832	183,997

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	12,457	20,288	12,317
Later than One Year and no Later than Five Years	23,042	13,919	5,151
Future finance charges	(5,022)	-	(1,164)
	30,477	34,207	16,304
Represented by			
Finance lease liability - Current	10,173	20,288	11,383
Finance lease liability - Term	20,304	13,919	4,921
	30,477	34,207	16,304

16. Funds Held (Owed) 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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
SIP Pool Compound	226037	175,546	-	(187,681)	-	(12,135)
LSM Paint & Site Works	226232	(1,800)	73,745	(68,370)	-	3,575
Electrical & Lighting	227070	-	70,705	(70,705)	-	-
Combined 5YA Works	227067	-	570,124	(59,194)	-	510,930
Totals		173,746	714,574	(385,950)	-	502,370

Represented by:

Funds Held on Behalf of the Ministry of Education	514,505
Funds Due from the Ministry of Education	(12,135)
	502,370



2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block F Cabling	213690	78	(1,603)	1,525	-	-
Block F Remodel	212326	(7,080)	88,590	(81,510)	-	-
SIP Pool Compound	226037	-	189,000	(13,454)	-	175,546
LSM Paint & Site Works	226232	-	-	(1,800)	-	(1,800)
Totals		(7,002)	275,987	(95,239)	-	173,746

17. 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.

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,450	3,365
<i>Leadership Team</i>		
Remuneration	854,007	912,529
Full-time equivalent members	9.00	9.12
Total key management personnel remuneration	857,457	915,894

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. 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 1

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	150 - 160	140 - 150
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	2021 FTE Number	2020 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	-
	2.00	1.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$210,000 contract for the SIP Pool Compound as agent for the Ministry of Education. This project is fully funded by the Ministry and \$189,000 has been received of which \$201,135 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$83,309 contract for the LSM Paint & Site Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$73,745 has been received of which \$70,170 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$727,169 contract for the Combined 5YA Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$570,124 has been received of which \$59,194 has been spent on the project to balance date. This project has been approved by the Ministry.



(Capital commitments as at 31 December 2020:

\$210,000 contract for the SIP Pool Compound as agent for the Ministry of Education. This project is fully funded by the Ministry and \$189,000 has been received of which \$13,454 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$75,092 contract for the LSM Paint & Site Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,800 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	220,018	47,974	198,359
Receivables	143,374	120,032	133,816
Investments - Term Deposits	1,360,300	330,000	750,000
Total Financial assets measured at amortised cost	1,723,692	498,006	1,082,175

Financial liabilities measured at amortised cost

Payables	243,372	162,131	201,497
Finance Leases	30,477	34,207	16,304
Total Financial Liabilities Measured at Amortised Cost	273,849	196,338	217,801

23. Events After Balance Date

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

24. Comparatives

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



25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community 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.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF *DEVON INTERMEDIATE SCHOOL'S* FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of *Devon Intermediate School* (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

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.

-20-

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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, 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.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Devon Intermediate

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Nicola Murdock	Presiding Member	Co-opted	Dec 2023
Jenny Gellen	Principal		
Richard Butler	Parent Representative	Elected	Sep 2022
Timothy Biesiek	Parent Representative	Co-opted	Dec 2023
Dr Bhavesh Lallu	Parent Representative	Elected	Sep 2022
Kara Newsome	Parent Representative	Elected	Sep 2022
Ivan Pihama	Parent Representative	Elected	Dec 2023
Dian Brookes	Staff Representative	Appointed	Sep 2022

Devon Intermediate Annual Report 2021

School Number: 2161

General Notes

Devon Intermediate started the year in 2021 with a settled staff. Staff were focused and purposeful with regard to improving their classroom practice and actively engaged in the professional development opportunities the Senior Leadership team and Board offered.

Having to move to online learning during the COVID lockdown was a lot smoother this year with staff and students being more aware of the process and expectations. We were in a better position to provide devices to students which allowed us to have higher engagement levels than in 2020.

The Health Order in October caused some angst amongst several staff and those staff members were actively engaged in the Freedom movement. Sadly, 3 staff were killed in a motor vehicle accident on their way back from a Freedom rally in Wellington in mid-November. This caused a major disruption to the end of the year as we managed the grief of staff, students and the community. The support from schools around New Zealand was immense as we navigated our way through the trauma of the event. As a result of the order, we lost 7 staff members which caused a lot of uncertainty amongst the student body as we had to bring in relief staff.

The concentrated focus on pastoral support, including the employment of a part time Counsellor to support the pastoral needs of our students, has allowed us to provide more support to our students who suffer from anxiety or who are navigating the transition to adulthood. In addition, she supported parents and whanau with the needs and concerns they have with raising their children.

The Board of Trustees have now taken back control of the schools 10YP and 5YA and the 10YP has been completed and approved and work started in 2021 following the plan.

Kiwisport

Kiwisport funding to the value of \$6048.99 was used to support the purchase of more sports equipment to ensure all students could access equipment for their designated area, post COVID. Support was also provided to the Pareti Parata programme which is a Kaupapa Maori programme we introduced to the school. In addition, funding was used to support our Kaiarahi Tamatane in his work with our 'at risk' Maori youth.

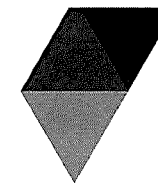


Jenny Gellen

Principal



Analysis of Variance Reporting



School Name:	Devon Intermediate	School Number:	2161
Strategic Aim:	Student Learning, progress and achievement		
Annual Aim:	1.1 All students achieve accelerated academic progress as measured by the NZC and standardised assessment tools		
Target:	<p>Click here to record your target/s that relate to you annual and strategic aims above (as set out in your charter).</p> <ul style="list-style-type: none"> 65% of students will show accelerated progress in writing. 100 target students will be measured and tracked to show accelerated progress in writing as shown by the analysis of E AsTTle writing assessment data. Target to include 60 Maori, 40 of which are boys and 20 Maori girls. 50% of students will show accelerated progress in maths. 100 target students will show accelerated progress in mathematics as shown through the analysis of PAT Math assessment data. Target numbers as above 65% of students will show accelerated progress in reading. 100 target students will show accelerated progress in reading as demonstrated by the use of e AsTTle reading. Target numbers as above. 		
Baseline Data:	<p>Year 8 Reading.</p> <p>Below curriculum expectation: Overall 40% Maori 43% Boys 45% Girls 31%</p> <p>At curriculum expectation: Overall 24% Maori 28% Boys 21% Girls 28%</p> <p>Above curriculum expectation: Overall 36% Maori 28% Boys 28% Girls 36%</p>		

M. Marsh
15.02.2022

Year 7 Reading.

Below curriculum expectation: Overall 51% Maori 67% Boys 58% Girls 46%

At curriculum expectation: Overall 23% Maori 26% Boys 15% Girls 26%

Above curriculum expectation: Overall 23.5% Maori 4.5% Boys 27% Girls 19%

Year 8 Writing.

Below curriculum level: Overall 92% Maori 95% Boys 98% Girls 84%

At curriculum level: Overall 2% Maori 2% Boys 1% Girls 5%

Above curriculum level: Overall 6% Maori 1% Boys 2% Girls 11%

Year 7 Writing.

Below curriculum expectation: Overall 86% Maori 95% Boys 88% Girls 82%

At curriculum level: Overall 8% Maori 4% Boys 10% Girls 10%

Above curriculum level: Overall 6% Maori 1% Boys 2% Girls 8%

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>Literacy specialist employed to upskill and assist teacher development.</p> <p>Professional development provided regarding assessment, analysis of data and using evidence to inform next step teaching</p> <p>Alim used in two classes</p> <p>Co-planning, co-teaching to support students' academic progress and staff development.</p> <p>Introduction of two Manaiakalani classes</p>	<p>.•Analysis of the assessment data is as follows: PAT Math- Year 7. 3% of the cohort made a drop in achievement. 4% were Maori, 7% were boys and 3% were girls. 26% made normative progress. 25% were Maori, 17% were boys and 17% were girls 49% made accelerated progress improving 1 stanine. 52% were Maori, 35% were boys and 39% were girls. 34% made accelerated progress improving 2 or more stanines. 30% were Maori, 24% were boys and 24% were girls.</p> <p>PAT Reading- Year 7 4% of the cohort made a drop in achievement. 12% were Maori, 7% were boys and 2% were girls. 29% made normative progress. 28% were Maori, 35% were boys and 40% were girls. 42% made accelerated progress improving 1 stanine. 52% were Maori, 52% were boys and 33% were girls. 24% made accelerated progress improving 2 stanines or more. 12% were Maori, 16% were boys and 20% were girls.</p>	<p>COVID interruption and moving to online learning, we believe, had some effect on those students who find learning more difficult.</p> <p>Having a literacy specialist employed has a beneficial effect on upskilling teachers and ensuring sustainability of practice throughout the school.</p> <p>We still have serious concerns regarding the quality and consistency of assessment marking. This was shown with the large number of abnormal start of year results, along with variances and anomalies during the end of year marking of assessments.</p> <p>Manaiakalani classes were set up and more staff have been trained to teach using the digital format. The two classes who were involved, showed the move to off-site learning had little effect on progress and were more settled on return to the school site</p>	<p>More fluidity between online and face to face teaching to accommodate the changing climate of COVID and further ensuring less interruption to our students learning.</p> <p>The whole of Term 1 2022 will have an assessment focus where all staff will be involved in Professional Development related to assessment, moderation, analysis of data and use of data to inform teaching practice.</p> <p>Moving to 6 Manaiakalani classes in 2022.</p> <p>Students at Intermediate show incredible growth and progress from a holistic perspective, this</p>

PAT Math- Year 8
4% of the cohort made a drop in achievement. 4% were Maori, 4% were boys and 4% were girls
22% made normative progress. 33% were Maori, 31% were boys and 24% were girls
42% made accelerated progress improving 1 stanine. 27% were Maori, 51% were boys and 38% were girls
29% made accelerated progress improving 2 or more stanines. 30% were Maori, 37% were boys and 34% were girls

PAT Reading- Year 8
10% of the cohort made a drop in achievement. 14% were Maori, 8% were boys and 11% were girls.
40% made normative progress. 41% were Maori, 42% were boys and 38% were girls
35% made accelerated progress improving 1 stanine. 30% were Maori, 36% were boys and 34% were girls
15% made accelerated progress improving 2 or more stanines. 15% were Maori, 14% were boys and 17% were girls

E AsTTle Writing- Year 7
68% of the cohort made accelerated progress in writing.
24% were at or above the expected curriculum level at the start of the year and 37% were at

however is not measured, reported on or set as a target.

or above the expected curriculum level at the end of the year

E AsTTle Writing- Year 8
65% of the cohort made accelerated progress in writing. 28% were at or above expected curriculum level at the start of the year and 42% were at or above the expected curriculum level at the end of the year.

Planning for next year:

Principal to investigate a more holistic assessment approach rather than simply focusing on Literacy and Numeracy to ore fairly assess the growth of our students as they progress through the Intermediate school.

Intensive professional development for all staff to ensure more consistency in assessment marking, as well as ensuring the data and analysis is used to inform next steps in teaching.