

# Sir Douglas Bader Intermediate School

## Annual Report for the year ended 31 December 2022

<b>Ministry Number:</b>	1215
<b>Principal:</b>	Jerry Leaupepe
<b>School Address:</b>	65 Court Town Close, Mangere
<b>School Postal Address:</b>	65 Court Town Close, Mangere
<b>School Phone:</b>	09-275 4332
<b>School Email:</b>	<a href="mailto:office@bader.school.nz">office@bader.school.nz</a>
<b>Service Provider:</b>	Edtech Financial Services Ltd

**SIR DOUGLAS BADER INTERMEDIATE SCHOOL****Members of the Board**

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Term expired/expires</b>
Si'iva Stanley-Schuster	Presiding Member	Re-elected Sep 22	2025
Jerry Leaupepe	Principal	Ex-officio	
Takia Toia	Parent Rep	Elected	2025
Joy Williams	Parent Rep	Elected	2025
Nesa Ieremia	Parent Rep	Elected	2025
Chrystal Otunuku	Staff Rep	Elected	2025
Veitomoni Siufanga	Parent Rep	Elected	2025
Grace Ikiua	Parent Rep	Re-elected Sep 22	2025
<b>Outgoing Board Members</b>			
Andrew Mailei	Staff Rep	Elected	Sep-22
Setina Cowley-Semeatu	Parent Rep	Elected	Sep-22
Arran Schuster	Parent Rep	Elected	Sep-22
Maria Aka	Parent Rep	Elected	Sep-22
Tania Toia	Parent Rep	Elected	Sep-22

# SIR DOUGLAS BADER INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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# Sir Douglas Bader Intermediate School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Si'iva Stanley-Schuster

Full Name of Presiding Member

Jerry Leaupepe

Full Name of Principal

DocuSigned by:

*Si'iva Stanley-Schuster*

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Signature of Presiding Member

DocuSigned by:

*Jerry Leaupepe*

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Signature of Principal

01 June 2023

Date:

01 June 2023

Date:

# Sir Douglas Bader Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,178,263	2,934,518	2,821,740
Locally Raised Funds	3	343,545	144,500	287,551
Interest Income		6,352	3,000	2,759
<b>Total Revenue</b>		<b>3,528,160</b>	<b>3,082,018</b>	<b>3,112,050</b>
<b>Expenses</b>				
Locally Raised Funds	3	51,514	48,500	52,001
Learning Resources	4	1,862,966	1,640,223	1,679,498
Administration	5	463,939	463,334	320,573
Finance		2,826	2,132	1,109
Property	6	994,385	891,904	967,342
Loss on Disposal of Property, Plant and Equipment		9,557	-	6,653
		<b>3,385,187</b>	<b>3,046,093</b>	<b>3,027,176</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>142,973</b>	<b>35,925</b>	<b>84,874</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>142,973</b>	<b>35,925</b>	<b>84,874</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# Sir Douglas Bader Intermediate School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>	753,323	753,322	654,685
Total comprehensive revenue and expense for the year	142,973	35,925	84,874
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	13,764
<b>Equity at 31 December</b>	896,296	789,247	753,323
Accumulated comprehensive revenue and expense	896,296	789,247	753,323
Reserves	-	-	-
<b>Equity at 31 December</b>	896,296	789,247	753,323

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.

# Sir Douglas Bader Intermediate School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	623,028	268,996	282,514
Accounts Receivable	8	112,773	101,259	108,084
GST Receivable		3,502	9,813	9,813
Prepayments		4,452	-	-
Inventories	9	4,337	3,112	3,112
Investments	10	119,621	117,588	117,588
Funds Receivable for Capital Works Projects	17	10,355	-	-
		878,068	500,768	521,111
<b>Current Liabilities</b>				
Accounts Payable	12	149,448	128,411	128,411
Revenue Received in Advance	13	75,184	-	17,699
Finance Lease Liability	15	14,168	6,448	6,448
Funds held in Trust	16	22,349	11,123	11,123
Funds held for Capital Works Projects	17	371,180	-	38,568
		632,329	145,982	202,249
<b>Working Capital Surplus/(Deficit)</b>		245,739	354,786	318,862
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	709,807	537,680	537,680
		709,807	537,680	537,680
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	50,297	96,872	96,872
Finance Lease Liability	15	8,953	6,347	6,347
		59,250	103,219	103,219
<b>Net Assets</b>		896,296	789,247	753,323
<b>Equity</b>		896,296	789,247	753,323

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

# Sir Douglas Bader Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,149,388	1,044,070	935,242
Locally Raised Funds		348,488	141,727	284,778
Goods and Services Tax (net)		6,312	(29,425)	(29,425)
Payments to Employees		(481,812)	(328,010)	(525,396)
Payments to Suppliers		(703,013)	(549,168)	(468,984)
Interest Paid		(2,826)	(2,132)	(1,109)
Interest Received		5,460	3,000	2,759
Net cash from/(to) Operating Activities		321,997	280,062	197,865
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(9,557)	-	
Purchase of Property Plant & Equipment (and Intangibles)		(291,027)	(197,089)	(215,268)
Purchase of Investments		(2,033)	-	
Proceeds from Sale of Investments		-	105,177	105,177
Net cash from/(to) Investing Activities		(302,617)	(91,912)	(110,091)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	13,764
Finance Lease Payments		(12,349)	(6,403)	(10,087)
Funds Administered on Behalf of Third Parties		333,483	(2,031)	(98,332)
Net cash from/(to) Financing Activities		321,134	(8,434)	(94,655)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>340,514</b>	<b>179,716</b>	<b>(6,881)</b>
Cash and cash equivalents at the beginning of the year	7	282,514	89,280	289,395
<b>Cash and cash equivalents at the end of the year</b>	7	<b>623,028</b>	<b>268,996</b>	<b>282,514</b>

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.



# Sir Douglas Bader Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

The financial 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### *Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

**Classification of leases**

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

**Recognition of grants**

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) 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.

**e) 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.

**f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

**g) Inventories**

Inventories are consumable items held for sale and comprised of 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.

**h) 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.

**i) Property, Plant and Equipment**

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

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

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

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	33 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**j) 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 and research expenditure 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.

**k) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

Employee 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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

**n) Revenue Received in Advance**

Revenue received in advance relates to 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 international students, should the School be unable to provide the services to which they relate.

**o) 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.

**p) Funds held for Capital Works**

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

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

**q) Provision for Cyclical Maintenance**

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

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

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

**r) Financial Instruments**

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

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

**s) 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.

**t) Budget Figures**

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

**u) 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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Government Grants - Ministry of Education	1,091,903	1,044,070	920,643
Teachers' Salaries Grants	1,349,676	1,194,831	1,205,480
Use of Land and Buildings Grants	736,684	695,617	695,617
	<u>3,178,263</u>	<u>2,934,518</u>	<u>2,821,740</u>

The school has opted in to the donations scheme for this year. Total amount received was \$35,250.

**3. Locally Raised Funds**

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Donations & Bequests	259,484	50,000	197,143
Fees for Extra Curricular Activities	920	15,500	2,926
Trading	48,406	65,000	66,903
Fundraising & Community Grants	34,735	14,000	20,579
	<u>343,545</u>	<u>144,500</u>	<u>287,551</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	14,522	13,000	3,351
Trading	31,140	33,500	48,301
Fundraising and Community Grant Costs	5,852	2,000	349
	<u>51,514</u>	<u>48,500</u>	<u>52,001</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>292,031</u>	<u>96,000</u>	<u>235,550</u>

**4. Learning Resources**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	99,040	55,815	53,342
Information and Communication Technology	8,495	15,000	4,376
Library Resources	-	5,000	-
Employee Benefits - Salaries	1,589,918	1,415,406	1,504,828
Staff Development	23,938	42,500	7,947
Depreciation	141,575	106,502	109,005
	<u>1,862,966</u>	<u>1,640,223</u>	<u>1,679,498</u>

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	6,890	6,890	6,680
Board Fees	2,670	5,500	2,560
Board Expenses	34,474	23,000	21,610
Communication	6,305	7,500	9,294
Consumables	4,423	4,000	4,242
Other	28,884	286,400	32,943
Healthy School Lunch Programme	219,130	-	115,143
Employee Benefits - Salaries	148,052	114,436	112,639
Insurance	3,864	6,000	5,854
Service Providers, Contractors and Consultancy	9,247	9,608	9,608
	<u>463,939</u>	<u>463,334</u>	<u>320,573</u>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	10,044	8,000	40,187
Consultancy and Contract Services	35,557	35,000	-
Cyclical Maintenance Provision	11,846	15,495	36,698
Grounds	22,264	1,000	4,180
Heat, Light and Water	21,712	28,000	26,555
Rates	2,196	1,800	1,922
Repairs and Maintenance	39,712	34,543	35,018
Use of Land and Buildings	736,684	695,617	695,617
Security	12,310	10,000	10,381
Employee Benefits - Salaries	102,060	62,449	116,784
	<u>994,385</u>	<u>891,904</u>	<u>967,342</u>

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

**7. Cash and Cash Equivalents**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	623,028	268,996	282,514
Cash and cash equivalents for Statement of Cash Flows	<u>623,028</u>	<u>268,996</u>	<u>282,514</u>

Of the \$623,028 Cash and Cash Equivalents, \$371,180 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2023 on Crown owned school buildings.

Of the \$623,028 Cash and Cash Equivalents, \$22,349 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

**8. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	-	4,943	4,943
Interest Receivable	892	-	-
Banking Staffing Underuse	-	-	6,825
Teacher Salaries Grant Receivable	111,881	96,316	96,316
	<u>112,773</u>	<u>101,259</u>	<u>108,084</u>
Receivables from Exchange Transactions	892	4,943	4,943
Receivables from Non-Exchange Transactions	111,881	96,316	103,141
	<u>112,773</u>	<u>101,259</u>	<u>108,084</u>

**9. Inventories**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
School Uniforms	4,337	3,112	3,112
	<u>4,337</u>	<u>3,112</u>	<u>3,112</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	119,621	117,588	117,588
	<u>119,621</u>	<u>117,588</u>	<u>117,588</u>
Total Investments	<u>119,621</u>	<u>117,588</u>	<u>117,588</u>



**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	36,562	-	-	-	(2,692)	<b>33,870</b>
Furniture and Equipment	284,096	142,505	(6,528)	-	(58,011)	<b>362,062</b>
Information and Communication Technology	127,959	144,036	(118)	-	(55,295)	<b>216,582</b>
Motor Vehicles	70,933	13,100	-	-	(10,700)	<b>73,333</b>
Leased Assets	15,219	23,618	-	-	(14,877)	<b>23,960</b>
Library Resources	2,911	-	(2,911)	-	-	-
<b>Balance at 31 December 2022</b>	<b>537,680</b>	<b>323,259</b>	<b>(9,557)</b>	<b>-</b>	<b>(141,575)</b>	<b>709,807</b>

The net carrying value of equipment held under a finance lease is \$23,960 (2021: \$15,219).

**Restrictions**

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	89,712	(55,842)	<b>33,870</b>	89,712	(53,150)	<b>36,562</b>
Furniture and Equipment	657,019	(294,957)	<b>362,062</b>	598,644	(314,548)	<b>284,096</b>
Information and Communication Te	441,108	(224,526)	<b>216,582</b>	302,977	(175,018)	<b>127,959</b>
Motor Vehicles	116,826	(43,493)	<b>73,333</b>	103,726	(32,793)	<b>70,933</b>
Leased Assets	45,357	(21,397)	<b>23,960</b>	22,682	(7,463)	<b>15,219</b>
Library Resources	-	-	-	17,429	(14,518)	<b>2,911</b>
<b>Balance at 31 December</b>	<b>1,350,022</b>	<b>(640,215)</b>	<b>709,807</b>	<b>1,135,170</b>	<b>(597,490)</b>	<b>537,680</b>

**12. Accounts Payable**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	5,628	8,908	8,908
Accruals	6,890	6,680	6,680
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	113,692	96,949	96,949
Employee Entitlements - Leave Accrual	23,238	15,874	15,874
	<b>149,448</b>	<b>128,411</b>	<b>128,411</b>
Payables for Exchange Transactions	149,448	128,411	128,411
	<b>149,448</b>	<b>128,411</b>	<b>128,411</b>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Grants in Advance - Ministry of Education	75,184	-	17,699
	<u>75,184</u>	<u>-</u>	<u>17,699</u>

**14. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	96,872	96,872	86,135
Increase to the Provision During the Year	9,323	15,495	36,698
Use of the Provision During the Year	(55,898)	(15,495)	(25,961)
Provision at the End of the Year	<u>50,297</u>	<u>96,872</u>	<u>96,872</u>
Cyclical Maintenance - Non current	50,297	96,872	96,872
	<u>50,297</u>	<u>96,872</u>	<u>96,872</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

**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:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	15,774	6,448	6,448
Later than One Year and no Later than Five Years	9,467	6,347	6,347
Future Finance Charges	(2,120)	-	-
	<u>23,121</u>	<u>12,795</u>	<u>12,795</u>
<b>Represented by</b>			
Finance lease liability - Current	14,168	6,448	6,448
Finance lease liability - Non current	8,953	6,347	6,347
	<u>23,121</u>	<u>12,795</u>	<u>12,795</u>

**16. Funds held in Trust**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	22,349	11,123	11,123
	<u>22,349</u>	<u>11,123</u>	<u>11,123</u>

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

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Acoustic Wall & Ceiling Panels		-	229,425	-	-	229,425
Boiler Room Distribution Board Upgrade		-	14,850	(15,155)	-	(305)
CCTV Drainage		-	-	(10,050)	-	(10,050)
LSC Office Refurbishment		38,568	-	(34,382)	-	4,186
Window Joinery Refurbishment		-	221,850	(84,281)	-	137,569
Totals		38,568	466,125	(143,868)	-	360,825

Funds Held on Behalf of the Ministry of Education	371,180
Funds Receivable from the Ministry of Education	(10,355)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Admin Refurbishment		135,579	52,751	(187,656)	(674)	-
Asbestos Management Plan		(2,481)	-	-	2,481	-
Hall Floor & Window Replacement		1,771	-	-	(1,771)	-
LSC Office Refurbishment		-	40,500	(1,932)	-	38,568
Totals		134,869	93,251	(189,588)	36	38,568

### Represented by:

Funds Held on Behalf of the Ministry of Education	38,568
Funds Receivable from the Ministry of Education	-

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	2,670	2,560
<i>Leadership Team</i>		
Remuneration	625,023	594,234
Full-time equivalent members	6	6
Total key management personnel remuneration	<u>627,693</u>	<u>596,794</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	1 - 5	0 - 10
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	1	0
	<u>1</u>	<u>0</u>

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

### Additional funding wash up payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: nil.)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts.

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	623,028	268,996	282,514
Receivables	112,773	101,259	108,084
Investments - Term Deposits	119,621	117,588	117,588
Total Financial assets measured at amortised cost	<u>855,422</u>	<u>487,843</u>	<u>508,186</u>

### Financial liabilities measured at amortised cost

Payables	149,448	128,411	128,411
Finance Leases	23,121	12,795	12,795
Total Financial Liabilities Measured at Amortised Cost	<u>172,569</u>	<u>141,206</u>	<u>141,206</u>

#### **24. Events After Balance Date**

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Sir Douglas Bader Intermediate School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Sir Douglas Bader Intermediate School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 1 June 2023. This is the date at which our opinion is expressed.

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

#### Basis of opinion

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

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

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



## Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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





- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, 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 Sir Douglas Bader Intermediate School.

A handwritten signature in blue ink that reads 'Colin Henderson'.

**Colin Henderson**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# Statement of Variance Reporting



<b>School Name:</b>	Bader Intermediate School	<b>School Number:</b>	1215
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<b>Strategic Aim:</b>	Empower students through Enterprise curriculum opportunities and experiences
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Design enterprise curriculum programs that will expand student learning opportunities.</li> <li>• Grow teacher pedagogy through enterprise curriculum.</li> <li>• Establish external business relationships to grow curriculum enterprise.</li> </ul>
<b>Target:</b>	<ul style="list-style-type: none"> <li>• Students engage with a range of enterprise opportunities.</li> <li>• Teachers improve and deepen their enterprise pedagogy/understanding.</li> <li>• Engage with local businesses to promote our enterprise programs.</li> </ul>

## Base Line Measurements

Initiatives	Baseline Measure	Midpoint Snapshot	Endpoint Measures	Success
Develop and design enterprise curriculum programs	<ul style="list-style-type: none"> <li>• Teacher unit planning and rationale</li> <li>• Student survey around enterprise learning (their expectations)</li> </ul>	<ul style="list-style-type: none"> <li>• Student feedback of program to date</li> <li>• Teacher feedback around the unit (how well is it going so far)</li> </ul>	<ul style="list-style-type: none"> <li>• Student survey</li> <li>• Teacher survey/feedback</li> <li>• Parent feedback</li> <li>• Business feedback</li> </ul>	There are a range of enterprise learning opportunities for students to engage with.
Grow teacher capacity of economics and financial markets	<ul style="list-style-type: none"> <li>• Survey</li> <li>• Group discussions</li> </ul>	<ul style="list-style-type: none"> <li>• HOD checkpoint meetings</li> <li>• Teacher conferences</li> </ul>	<ul style="list-style-type: none"> <li>• Student work</li> <li>• Teacher feedback</li> <li>• Business feedback</li> </ul>	Teachers improve and deepen their enterprise pedagogy
Establish external business relationships to grow enterprise curriculum programs	<ul style="list-style-type: none"> <li>• Identify what businesses we currently work alongside</li> <li>• Identify potential businesses</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher check in of progress with existing businesses</li> <li>• Teacher check on of progress with new business relationships</li> </ul>	<ul style="list-style-type: none"> <li>• Student produce presentation evenings for families and associated businesses</li> </ul>	We engage with local businesses to promote our enterprise programs

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Developing</p> <ul style="list-style-type: none"> <li>• SLT to confirm Enterprise programs</li> <li>• Identify require resources</li> <li>• Begin unit learning overviews</li> <li>• Identify required resources</li> <li>• Identify staffing</li> <li>• Develop conference format and surveys</li> <li>• Review</li> </ul> <p>Grow</p> <ul style="list-style-type: none"> <li>• ID students for ext classes (Streetwear/Barista only)</li> <li>• Grow and double ext group students</li> <li>• Expand to 2 whole classes</li> <li>• Adopt 2 teachers to implement Consumables/DJ Mixing</li> <li>• Adopt/adapt conference format and survey</li> <li>• Review</li> </ul> <p>Establish</p> <ul style="list-style-type: none"> <li>• Enterprise as an option, only two a term</li> <li>• Identify potential sponsors</li> <li>• Identify local business partners for Enterprise programs</li> <li>• Design and market local schools around enterprise opportunities</li> <li>• Community awareness of schools Enterprise Curriculum Programs</li> </ul>	<p>What are now seeing is high engagement with students and teachers. Students are generally excited with the programs that have been implemented. Teachers are more engaged with their own PD and have a willingness to grow the program.</p> <ul style="list-style-type: none"> <li>• Students are now given direct access/learning around economic concepts, financial literacy, market and the production of goods for sale</li> <li>• Staff are beginning to lead their own PD as we consider this learning as 'Next Practice'.</li> <li>• Streetwear – students are now beginning to learn more around clothing design and production. All students are given the opportunity to design their own T-shirt brand, and then the opportunity to market.</li> <li>• Barista – students are completely immersed in a program that delivers a Café style outcome. Student growth is measured with them completing a Breakfast Service with a range of staff and community people at the conclusion of their unit.</li> <li>• Consumables – students are now becoming familiar and confident with design through Tinkercad and then producing their consumables via the 3D printers/laser cutters.</li> <li>• DJ Mixing – Students are becoming more skilled with the equipment and software. Mixes are now being completed.</li> </ul>	<p>The high engagement is due to students being exposed to real world learning through our enterprise local curriculum initiatives. Providing students at this age with more variety to deliver learning, and more opportunities to present their outcomes has given students more control and input into their learning.</p> <p>Teachers are now able to see that our local curriculum must have variety to capture our students interest. They also understand the need to expand their own capacity and understanding of Enterprise and how this should be embedded into our curriculum program.</p> <p>Empowering our teachers to be risk takers has been a real turning point in their attitudes towards the implementation of our Enterprise programs. All involved in these programs are now looking to extend their own capacity, but more importantly continually looking at ways to improve engagement and outcomes for all students.</p>	<p>It is important that we continue to implement the Enterprise programs at a pace that allows for sustainable growth. However, the next stage/s is to connect our inhouse Enterprise programs with outside businesses.</p> <p>Streetwear – We have engaged with TWOSEVENFIVE who are a local clothing business in Mangere. There are opportunities for their staff to engage with our students, alongside our students being able to view their store and product.</p> <p>Barista – The end of unit Service now needs to extend beyond family and staff members. We are now looking at inviting local primary school staff, local business.</p> <p>Consumables – with our new commercial Laser Cutter, we are looking to move product design into small furniture and small consumable items. We are currently in talk with a local Laser Cutter business as an exchange program.</p> <p>DJ Mixing – the next space is teach students how to create their own samples. This becomes a sellable product to the right person.</p> <p>Overall, all areas will need to move and engage with the open market as a way for students to understand how the market works, more importantly if their product is able to meet any market demand.</p>

### Planning for next year:

It is important that we continue to work through our annual goal checkpoints and markers. As we continue to implement Enterprise local curriculum programs, we are looking for opportunities for cross-curriculum opportunities with core curriculum programs.

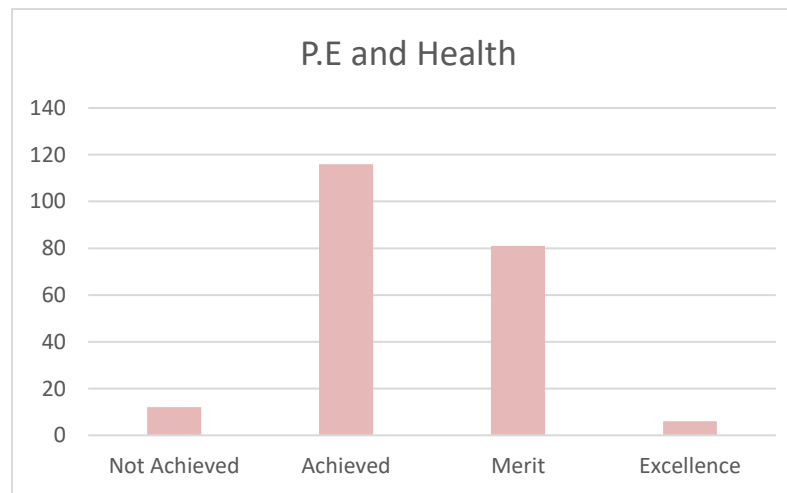
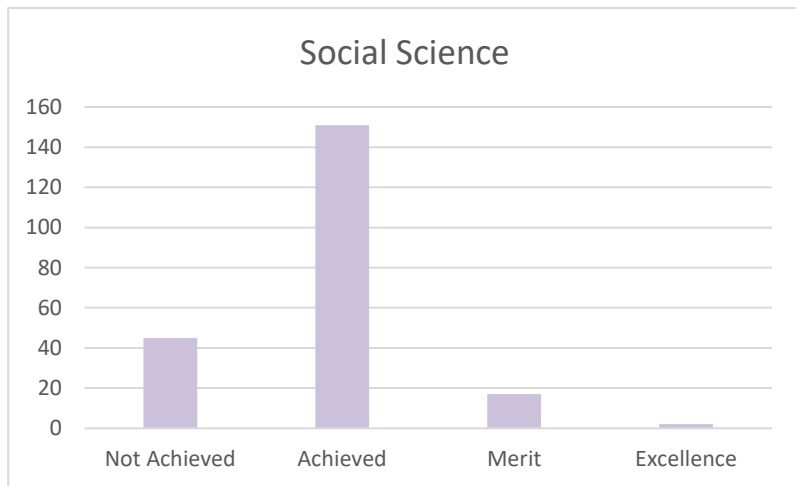
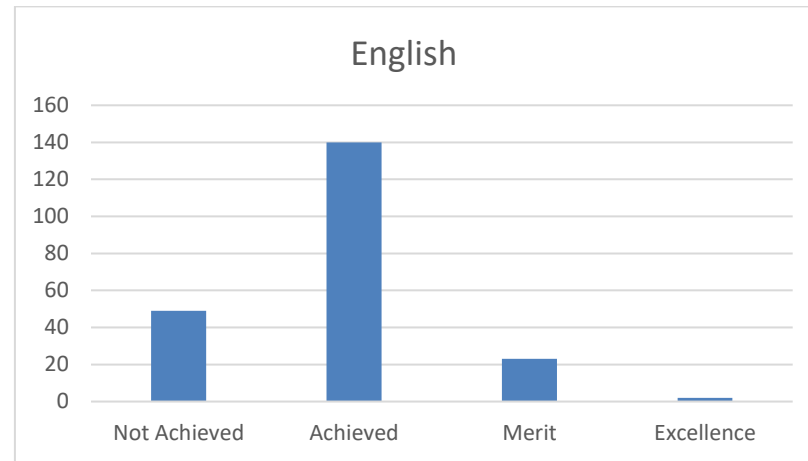
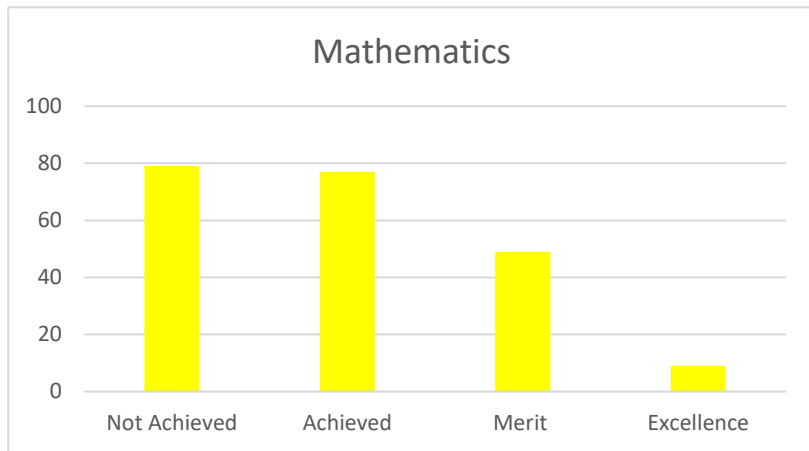
<b>School Name:</b>	Bader Intermediate School	<b>School Number:</b>	1215
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<b>Strategic Aim:</b>	Improve Education dispositions through a Self-Directed Learning Framework
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Design Self-Directed Learning Framework (SDLF)</li> <li>• Identify key criteria to progress independent learners</li> <li>• Improve teacher understanding of differentiated learning through SDLF</li> </ul>
<b>Target:</b>	<ul style="list-style-type: none"> <li>• Teachers develop a sound understanding of ILE logistics and management</li> <li>• Students are developed through a number of explicit teaching approaches</li> <li>• Students grow agency through independent framework</li> </ul>

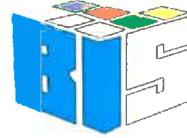
### Base Line Measurements

Initiatives	Baseline Measure	Midpoint Snapshot	Endpoint Measures	Success
Design Self-Directed Learning Framework (SDLF)	<ul style="list-style-type: none"> <li>• SLT Framework Planning</li> </ul>	<ul style="list-style-type: none"> <li>• Staff input and contribution</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher feedback</li> <li>• Student survey</li> </ul>	<ul style="list-style-type: none"> <li>• Teachers are effective with delivering and supporting learning via the IAF</li> </ul>
Identify key criteria to progress independent learners	<ul style="list-style-type: none"> <li>• Teacher survey</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher understanding</li> <li>• Student understanding/engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher planning</li> <li>• Student work</li> <li>• Student conferences</li> </ul>	<ul style="list-style-type: none"> <li>• Criteria is explicitly clear for teachers and students</li> </ul>
Improve teacher understanding of differentiated learning through SDLF	<ul style="list-style-type: none"> <li>• Teacher survey</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher conferences</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Learning observations</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Effective, differentiated learning</li> </ul>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Design</p> <ul style="list-style-type: none"> <li>Visit schools that operate within an ILE. Systems and logistics is the key focus</li> <li>Design Self Directed Learning Framework (SDL). Whole staff</li> <li>SLT to have final view of SDL criteria and then finalize</li> </ul> <p>Actions</p> <ul style="list-style-type: none"> <li>Unpack with staff</li> <li>Alter framework where needed</li> <li>Term 1 implementation for student observations</li> <li>Week 9 staff discussions and then arrange new groupings for term 2 timetable</li> <li>Social Science and PE into a Hybrid delivery inclusive of a NCEA task assignments</li> </ul> <p>Improve</p> <ul style="list-style-type: none"> <li>Arrange SDL data for positioning</li> <li>Identify staffing for suited areas</li> <li>Identify, develop and implement planning frameworks</li> <li>Identify measurement tools</li> <li>Implement into Math and English only</li> </ul>	<p>Teachers</p> <ul style="list-style-type: none"> <li>Extending their understanding of the importance of dispositions and key competences. Good attitudes leads to good learning.</li> <li>How to differentiate a learning program to cater for a wider range of students at any given time.</li> <li>More opportunities for teachers to plan, teach and grow together as a team.</li> <li>Improved collaboration outcomes for teachers</li> </ul> <p>Students</p> <ul style="list-style-type: none"> <li>Are given multiple opportunities to work within a mixed model of teaching deliveries.</li> <li>More direct explicit understanding of their dispositions and attitudes towards learning</li> <li>Explicitly supported and scaffolded within their current capacity.</li> <li>Improved engagement</li> </ul> <p>Operations</p> <ul style="list-style-type: none"> <li>Open learning spaces are more organized and arranged to support all student learning.</li> <li>Teachers have more time to observe and interact with a wider range of students.</li> <li>Planning for groups is very specific to their needs.</li> </ul>	<p>Our visits and observations with a variety of schools that deliver within an Open to Learn spaces has shown us that many have not been able to realise the detail and planning required for how the learning is 'managed' within an open space. Although these schools have open learning spaces, their teaching and engagement is still with their own silo classroom.</p> <p>As a result of our visits, it became apparent that the first thing that was required was a clear plan of how the learning for all students would be managed to ensure optimal opportunities for growth within the learning space. More importantly from a logistics perspective, to ensure that all students are able to be monitored with their classroom interactions and monitored throughout the term.</p> <p>As a result, what we are observing is high student engagement, student confidence as a result of being in the right supported space and better interactions with their peers and teachers.</p>	<p>Our focus is to continue to building on our learning model to ensure that teaching is cohesive, that content is relevant and linked to real world learning, and that our students continue to be highly engaged.</p> <p>The school is now in the process of design for a new build, how we deliver our learning will be an important part of the new build, in that we have the pedagogy, management and understanding of how we deliver future focussed learning in an open to learn facility.</p>
<b>Planning for next year:</b>			



# Bader Intermediate School



**"Future Focused Learning"**

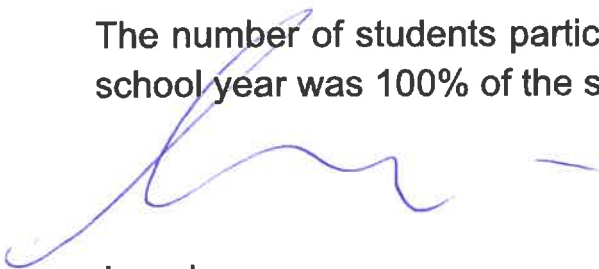
## **Statement of Kiwi Sport Funding**

Kiwisport is a Government funded initiative to support student participation in organized sports. In 2022 the school received total Kiwisport funding of \$3,565.22 (excluding GST). The funding was put towards the payment/purchase of:

- Affiliation and registration fee for 2022 - Mangere Otahuhu Netball Association
- Athletics Day (Transport to and from Papatoetoe Athletics club, Venue, food and drinks)
- Shirts and pants for PE Department
- South West Zone and AAIMS Sports Council Levy payment for 2022
- Netball, basketball, rugby and football uniforms
- Facilities hire for Volleyball and basketball for term 3 (Auckland Council)
- Umpire fee for Netball games (Mangere Otahuhu Netball)
- Helmets and pumps for the bikes
- Pickleballs, tennis bats, netball bibs

The total cost used from the fund is \$3,565.22.

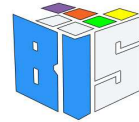
The number of students participating in organized sport at the end of the school year was 100% of the school roll.



**Jerry Leaupepe**  
Principal



# Bader Intermediate Equal Employment Opportunities Policy



## ***Rationale***

The Bader Intermediate School Board of Trustees is committed to the principles of equity and inclusion. Consistent with these principles, the BOT has made a commitment to an Equal Employment Policy which promotes equality of opportunity for staff regardless of age, disability, gender, marital status, race, ethnicity, religious belief, political opinion, employment status, family status or sexual orientation.

## ***Purpose***

The purpose of this policy is to recognise the need to give practical effect to these responsibilities both as an employer and as an educational provider:

1. To ensure that all school policies and procedures incorporate EEO requirements
2. To provide a non-discriminatory, culturally sensitive and safe working environment for all staff
3. Ensure that all employees and job applicants are treated according to their skills, qualifications, abilities and aptitudes.
4. To encourage a diverse makeup of staff to reflect the school student community and provide a range of positive role models.
5. In order to ensure equity of access, RHS will ensure that
  - a. Promotion is made based on merit.
  - b. All staff have equal access and encouragement through professional development and learning opportunities to perform to their maximum potential.

## ***Policy Implementation***

The School and Board of Trustees recognise:

- the need to maintain an awareness of inequalities in the workplace based on gender, ethnicity and disability;
- the need for all school policies and procedures to reflect EEO requirements and reflect a commitment to the Treaty of Waitangi;
- the need to identify and address discriminatory practices and policies;
- the need to provide opportunities that enhance the value and career opportunities of individual staff members
- the need to provide a non-discriminatory, culturally sensitive and safe working environment for all staff.

## ***Guidelines***

The School and Board of Trustees recognise:

- All relevant policies will ensure that there will be no discrimination in the areas of recruiting and selection, or in promotion and career development.
- The Board of Trustees will abide by the NZEI Te Rou Rua Code of Ethics
- The School will develop and implement the EEO programme in consultation with all staff members as appropriate to the needs of the school.
- The School will implement ongoing staff appraisals in a positive and supportive way that lead to the development of the abilities of individual teachers.

## ***Statement of Compliance with Employment Policy***

For the year ending 31<sup>st</sup> December 2023, the Sir Douglas Bader School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Presiding Member: Si'iva Stanley-Schuster

Approved date: 24/5/2023

Sign:

A handwritten signature in black ink, appearing to read "S. Stanley-Schuster", written over a faint, light-colored background.

Review Date: 24/5/2026