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BRUCE MCLAREN INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1238
Principal:	Elizabeth Wood
School Address:	69 Bruce McLaren Road, Henderson, Auckland
School Postal Address:	69 Bruce McLaren Road, Henderson, Auckland
School Phone:	09 836-3175
School Email:	principal@brucemclaren.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Teena Cains	Presiding Member	Elected September 2022	September 2025
Liz Wood	Principal ex Officio		
Nicholas Powell	Parent Representative	Re elected September 202	September 2025
Rachel Morgan	Parent Representative	Elected September 2022	September 2025
Helen Magasiva	Staff Representative	Elected September 2022	September 2025

Accountant / Service Provider:

Edtech Financial Services Ltd

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BRUCE MCLAREN INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
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 - 22	Notes to the Financial Statements
23	Independent Auditor's Report

Bruce McLaren Intermediate School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Irene Page	Marietta Ah Chong
Full Name of Presiding Member	Full Name of Principal
DocuSigned by: Irene Page 71E524567293494...	DocuSigned by: Marietta Ah Chong B2C91A7982B1442...
Signature of Presiding Member	Signature of Principal
07 June 2024	04 June 2024
Date:	Date:

Bruce McLaren Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	3,735,921	3,446,599	3,777,418
Locally Raised Funds	3	178,815	58,000	133,533
Use of Proprietor's Land and Buildings		-	-	-
Interest		23,342	5,000	4,046
Total Revenue		3,938,078	3,509,599	3,914,997
Expense				
Locally Raised Funds	3	165,838	66,000	87,812
Learning Resources	4	2,228,947	2,184,000	2,023,334
Administration	5	246,944	248,250	251,369
Interest		1,799	500	1,137
Property	6	1,277,043	1,081,256	1,139,389
Loss on Disposal of Property, Plant and Equipment		2,590	-	3,963
Total Expense		3,923,161	3,580,006	3,507,004
Net Surplus / (Deficit) for the year		14,917	(70,407)	407,993
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		14,917	(70,407)	407,993

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

Bruce McLaren Intermediate School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		1,207,189	1,207,189	782,618
Total comprehensive revenue and expense for the year		14,917	(70,407)	407,993
Contribution - Furniture and Equipment Grant		27,519	-	16,578
Equity at 31 December		1,249,625	1,136,782	1,207,189
Accumulated comprehensive revenue and expense		1,249,625	1,136,782	1,207,189
Reserves		-	-	-
Equity at 31 December		1,249,625	1,136,782	1,207,189

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.

Bruce McLaren Intermediate School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	764,123	777,732	885,461
Accounts Receivable	8	880,183	131,300	252,256
GST Receivable		-	16,000	15,618
Prepayments		9,762	5,000	35,105
Inventories	9	364	550	561
Funds Receivable for Capital Works Projects	15	32,614	-	13,154
		1,687,046	930,582	1,202,155
Current Liabilities				
GST Payable		68,380	-	-
Accounts Payable	11	240,313	224,000	259,853
Revenue Received in Advance	12	533	-	21,562
Provision for Cyclical Maintenance	13	105,443	53,560	55,220
Finance Lease Liability	14	9,163	3,049	5,658
Funds held for Capital Works Projects	15	577,509	-	74,045
		1,001,341	280,609	416,338
Working Capital Surplus/(Deficit)		685,705	649,973	785,817
Non-current Assets				
Property, Plant and Equipment	10	637,702	554,216	534,216
		637,702	554,216	534,216
Non-current Liabilities				
Provision for Cyclical Maintenance	13	66,444	66,444	108,832
Finance Lease Liability	14	7,338	963	4,012
		73,782	67,407	112,844
Net Assets		1,249,625	1,136,782	1,207,189
Equity		1,249,625	1,136,782	1,207,189

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

Bruce McLaren Intermediate School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,059,522	916,493	912,968
Locally Raised Funds		147,989	36,505	131,923
Goods and Services Tax (net)		83,998	(382)	(13,122)
Payments to Employees		(360,187)	(377,447)	(239,710)
Payments to Suppliers		(658,427)	(498,771)	(405,754)
Interest Paid		(1,799)	(500)	(1,137)
Interest Received		23,333	4,500	4,046
Net cash from/(to) Operating Activities		294,429	80,398	389,214
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(201,680)	(105,000)	(141,706)
Net cash from/(to) Investing Activities		(201,680)	(105,000)	(141,706)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,941	(16,578)	16,578
Finance Lease Payments		(5,058)	(5,658)	(5,719)
Funds Administered on Behalf of Other Parties		(219,970)	(60,891)	60,891
Net cash from/(to) Financing Activities		(214,087)	(83,127)	71,750
Net increase/(decrease) in cash and cash equivalents		(121,338)	(107,729)	319,258
Cash and cash equivalents at the beginning of the year	7	885,461	885,461	566,203
Cash and cash equivalents at the end of the year	7	764,123	777,732	885,461

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Bruce McLaren 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 2023 to 31 December 2023 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.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

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 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 19.

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.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

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.

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

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

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

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

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

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

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

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

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

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

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 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.

h) Inventories
Inventories are consumable items held for sale and are 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) 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.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

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	40 years
Furniture and equipment	5-10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of Property, Plant, and Equipment
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

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

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

l) 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements
Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

m) Revenue Received in Advance
Revenue received in advance relates to 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.

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

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

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

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

The 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.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

p) 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.

q) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Government Grants - Ministry of Education	959,302	916,493	1,076,015
Teachers' Salaries Grants	1,830,142	1,700,000	1,795,749
Use of Land and Buildings Grants	940,227	830,106	905,654
Other Government Grants	6,250	-	-
	3,735,921	3,446,599	3,777,418

The school has opted in to the donations scheme for this year. Total amount received was $47,623.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	$	$	$
Donations & Bequests	21,621	1,000	1,680
Fees for Extra Curricular Activities	109,585	54,500	128,044
Trading	4,292	2,500	3,809
Fundraising & Community Grants	2,560	-	-
Samoa Trip Revenue	40,757	-	-
	178,815	58,000	133,533
Expense			
Extra Curricular Activities Costs	98,525	65,000	86,846
Trading	3,288	1,000	966
Samoa Trip Expenses	64,025	-	-
	165,838	66,000	87,812
Surplus/ (Deficit) for the year Locally Raised Funds	12,977	(8,000)	45,721

During the year ended December 2023, 11 students and 2 staff members undertook a malaga to Samoa at a cost of $64,025, which included visits to significant cultural, historical and natural attractions whilst also visiting schools and villages. It enabled the students from the Samoan Identity, Language and Cultural Unit to experience first hand their culture, language, food, traditions and to connect with their extended families in a village setting. It also gave them an understanding of the protocols around Samoan traditions, their purpose, making reference to their ancestors and comparisons to their life in New Zealand. This trip was partly funded by local funds.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Curricular	60,187	134,000	52,360
Equipment Repairs	758	-	217
Information and Communication Technology	17,703	18,000	21,463
Library Resources	66	-	(23)
Employee Benefits - Salaries	2,030,228	1,915,000	1,858,975
Staff Development	12,512	32,000	9,442
Depreciation	107,493	85,000	80,900
	2,228,947	2,184,000	2,023,334

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Audit Fees	10,000	10,000	10,672
Board Fees	3,200	2,500	2,445
Board Expenses	1,827	5,500	8,211
Communication	4,483	5,100	5,122
Consumables	8,949	14,000	13,433
Operating Leases	432	5,000	947
Other	68,516	87,650	63,955
Employee Benefits - Salaries	129,186	101,500	128,276
Insurance	3,860	500	2,821
Service Providers, Contractors and Consultancy	16,491	16,500	15,487
	246,944	248,250	251,369

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Caretaking and Cleaning Consumables	24,927	19,000	17,469
Consultancy and Contract Services	106,959	57,000	60,503
Cyclical Maintenance	16,169	30,000	2,138
Grounds	40,870	15,000	20,707
Heat, Light and Water	36,393	33,000	30,477
Rates	61	150	123
Repairs and Maintenance	73,973	29,000	43,858
Use of Land and Buildings	940,227	830,106	905,654
Security	9,409	8,000	8,066
Employee Benefits - Salaries	28,055	60,000	50,394
	1,277,043	1,081,256	1,139,389

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

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

purposes.

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Bank Accounts	764,123	377,732	485,461
Short-term Bank Deposits	-	400,000	400,000
Cash and cash equivalents for Statement of Cash Flows	764,123	777,732	885,461

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

Of the $764,123 Cash and Cash Equivalents, $577,509 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Receivables	723,164	9,800	9,900
Loss on Uncollectible Accounts Receivable	(8,513)	(9,000)	(9,033)
Interest Receivable	9	500	-
Banking Staffing Underuse	30,000	-	124,202
Teacher Salaries Grant Receivable	135,523	130,000	127,187
	880,183	131,300	252,256
Receivables from Exchange Transactions	714,660	1,300	867
Receivables from Non-Exchange Transactions	165,523	130,000	251,389
	880,183	131,300	252,256

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
School Uniforms	364	550	561
	364	550	561

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

10. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	220,958	71,229	(1,909)	-	(9,384)	**280,894**
Furniture and Equipment	206,672	91,912	-	-	(45,048)	**253,536**
Information and Communication Technology	92,981	32,886	-	-	(42,714)	**83,153**
Leased Assets	8,408	17,542	(534)	-	(9,716)	**15,700**
Library Resources	5,197	-	(147)	-	(631)	**4,419**
Balance at 31 December 2023	534,216	213,569	(2,590)	-	(107,493)	**637,702**

The net carrying value of equipment held under a finance lease is $15,700 (2022: $8,408)

Restrictions
With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciatio $	2022 Net Book Value $
Buildings	400,183	(119,289)	**280,894**	333,074	(112,116)	**220,958**
Furniture and Equipment	838,313	(584,777)	**253,536**	750,842	(544,170)	**206,672**
Information and Communication Technology	448,889	(365,736)	**83,153**	416,003	(323,022)	**92,981**
Leased Assets	35,974	(20,274)	**15,700**	24,085	(15,677)	**8,408**
Library Resources	34,268	(29,849)	**4,419**	35,267	(30,070)	**5,197**
Balance at 31 December	1,757,627	(1,119,925)	**637,702**	1,559,271	(1,025,055)	**534,216**

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	93,027	80,000	117,929
Accruals	8,980	9,000	8,790
Employee Entitlements - Salaries	136,520	130,000	128,242
Employee Entitlements - Leave Accrual	1,786	5,000	4,892
	240,313	224,000	259,853
Payables for Exchange Transactions	240,313	224,000	259,853
	240,313	224,000	259,853

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Other revenue in Advance	533	-	21,562
	533	-	21,562

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	164,052	164,052	161,914
Increase to the Provision During the Year	16,169	30,000	16,453
Use of the Provision During the Year	(8,334)	-	(14,315)
Provision at the End of the Year	171,887	194,052	164,052
Cyclical Maintenance - Current	105,443	53,560	55,220
Cyclical Maintenance - Non current	66,444	66,444	108,832
	171,887	120,004	164,052

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
No Later than One Year	10,244		6,280
Later than One Year and no Later than Five Years	7,728		4,256
Future Finance Charges	(1,471)		(866)
	16,501	-	9,670
Represented by			
Finance lease liability - Current	9,163	3,049	5,658
Finance lease liability - Non current	7,338	963	4,012
	16,501	4,012	9,670

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.

15. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Fire Alarm System - 238671	74,045	-	(93,505)	-	(19,460)
Electronic School Sign - 234376	(13,154)	-		-	(13,154)
Heat Pumps	-	114,300	(1,700)	-	112,600
AMS Combined	-	307,400	(91,341)	-	216,059
Roof Works	-	248,850	-	-	248,850
Totals	60,891	670,550	(186,546)	-	544,895

Represented by:	
Funds Held on Behalf of the Ministry of Education	577,509
Funds Receivable from the Ministry of Education	(32,614)

2022	Opening Balances	Receipts from	Payments	Board Contributio	Closing Balances
	$	$	$	$	$
Fire Alarm System - 238671	-	108,000	(33,955)	-	74,045
Electronic School Sign - 234376	-	19,101	(32,255)	-	(13,154)
Totals	-	127,101	(66,210)	-	60,891

Represented by:	
Funds Held on Behalf of the Ministry of Education	74,045
Funds Receivable from the Ministry of Education	(13,154)

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

16. 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.

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

17. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	3,200	2,445
Leadership Team		
Remuneration	419,905	388,476
Full-time equivalent members	3	3
Total key management personnel remuneration	423,105	390,921

There are 4 members of the Board excluding the Principal. The Board has 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:

Salaries and Other Short-term Employee Benefits:	2023 Actual $000	2022 Actual $000
Salary and Other Payments	175-180	165-170
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100-110	2.00	2.00
110-120	2.00	1.00
120-130	1.00	0.00
	5.00	3.00

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

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts
In 2022 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements.The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2022.

The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2022. However, as at the reporting date, this amount had not been calculated and is therefore not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $577,509 (2022:$Nil) as a result of entering into the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Heat Pumps	114,300	1,700	112,600
AMS Combined	307,400	91,341	216,059
Roof Works	248,850	-	248,850
Total	**670,550**	**93,041**	**577,509**

(b) Operating Commitments

As at 31 December 2023, the Board has entered into any operating commitments (2022:$Nil)

Bruce McLaren Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2023

20. 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Cash and Cash Equivalents	764,123	777,732	885,461
Receivables	880,183	131,300	252,256
Total financial assets measured at amortised cost	1,644,306	909,032	1,137,717

Financial liabilities measured at amortised cost

Payables	240,313	224,000	259,853
Finance Leases	16,501	4,012	9,670
Total financial liabilities measured at amortised cost	256,814	228,012	269,523

21. Events After Balance Date

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

Independent Auditor's Report

To the readers of Bruce McLaren Intermediate's Financial statements For the year ended 31 December 2023

RSM Hayes Audit
PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
T +64 (9) 367 1656
www.rsmnz.co.nz

The Auditor-General is the auditor of Bruce McLaren Intermediate (the School). The Auditor-General has appointed me, Steve Hayes, 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 22, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 7 June 2024. 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.

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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.

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, statement of variance, compliance with good employer requirements, Treaty of Waitangi reporting 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 Bruce McLaren Intermediate School.

Steve Hayes
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

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MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting 2023

School Name:	Bruce McLaren Intermediate School	School Number	1238

Strategic Aim: Analysis repor	All students are able to access The New Zealand Curriculum as evidenced by achievement
Annual Aim:	To increase attendance through engagement of students, especially whānau of students at risk with learning. To increase the number of students achieving at or above BMIS Expectation of the NZC.
Target:	To accelerate the achievement in Reading of the 52% of 2023 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.
Baseline Data:	Year 7 Reading: EOY 2023 52% Year 7s not achieving BMIS Expectation 59% Year 7 Males not achieving BMIS Expectation 44% Year 7 Females not achieving BMIS Expectation 69% Year 7 Māori males not achieving BMIS Expectation 34% Year 7 Māori females not achieving BMIS Expectation 71% Year 7 Pasifika males not achieving BMIS Expectation 63% Year 7 Pasifika females not achieving BMIS Expectation

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Tātaritanga raraunga

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Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
•Students identified not achieving BMIS Expectations were placed on a reading support programme to get mileage and comprehension. • Focused on hauora during the multiple interruptions that disrupted student learning and consistency of one-on-one support	• • What was planned was interrupted due to the numerous distractions that impacted on teaching and learning programmes beyond the school's control. The 49% of students identified as having not yet met the BMIS Expectation at the end of 2023. *Year 8 READING: EOY 2023* 50% Year 8 students not achieving BMIS Expectation 54% Year 8 Males below BMIS Expectation 45% Year 8 Females below BMIS Expectation 74% Year 8 Māori males below BMIS Expectation 71% Year 8 Māori females below BMIS Expectation 72% Year 8 Pasifika males below BMIS Expectation 55% Year 8 Pasifika females below BMIS Expectation	• However, the improvement was hampered by COVID-19's continuous revolving door of absenteeism – impacting implementation of programmes, attendance, staffing as well as 'rain anxiety' in the immediate area (many students did not commence schooling or were unable to access the school due to flooding, relocations, obliteration of housing, weather events). 2023 was an improvement of 2% student progress compared with 2022 with 51% of students identified as having not yet met the BMIS Expectation. •Appropriateness of intervention programmes to individual need •Professional development on the reading programmes in the school that are under utilised Specialist Reading Teacher retired Term 2 and there is ongoing difficulty finding the 'right' personnel to fill this position. Teacher Aide training in differentiated reading programmes is specific –	•A use of a clear progression used for students to transition along and teachers understanding of this. •Designated staff to PROBE every student across the school. Ownership of student learning. •PROBE progression to be implemented. •More specific targeting of students to particular programmes. •Reading needs to be integrated with the writing. •Greater inclusion of intervention programmes into classroom planning. •Students who work consistently with support personnel are to be regularly assessed and transitioned, where required, through the intervention steps. •Inclusion of identified students into a tiered intervention plan. - Learning Staircase, 4 minute prog, Rainbow Reading, Fast Forward, Toxic. •Alignment of intervention programmes linking back into the classroom •Create a transition plan between specialist programmes and classrooms utilising the Learning Map as the school context to do this. •Interventions continually refined and new ones trailed. PERSONNEL!

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		finding the 'right' personnel to fill these positions is difficult.	

Planning for next year:

Planning for 2024

The school has invested in the Reading support and interventions strategies and will continue to do so but changes will be made to how these are set up this year, striving for greater positive results. These changes will continue to evolve in to 2024 especially around fine-tuning to ensure that all planning and classroom practise reflects interventions and needs of specific cohort groups.

Utilisation of Learning Maps is crucial to our progressing further and challenging thinking and learning but giving us the school-wide context needed and the link with community that has been lacking.

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MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting 2023

School Name:	Bruce McLaren Intermediate School	School Number:	1238

Strategic Aim: Analysis repor	All students are able to access The New Zealand Curriculum as evidenced by achievement
Annual Aim:	To engage students and whānau to enhance attendance, especially those with at risk learners. To increase the number of students achieving at or above BMIS Expectation of the NZC.
Target:	To accelerate the achievement in Writing of the 33% of 2023 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.
Baseline Data:	Year 7 Writing: EOY 2023 33% Year 7s not achieving BMIS Expectation 80% Year 7 Males not achieving BMIS Expectation 51% Year 7 Females not achieving BMIS Expectation 94% Year 7 Māori males not achieving BMIS Expectation 17% Year 7 Māori females not achieving BMIS Expectation 79% Year 7 Pasifika males not achieving BMIS Expectation 70% Year 7 Pasifika females not achieving BMIS Expectation

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Actions *What did we do?*	**Outcomes** *What happened?*	**Reasons for the variance** *Why did it happen?*	**Evaluation** *Where to next?*
• Focused on hauora due to the multiple programme interruptions that disrupted teaching and learning. • Strengthened SeeSaw usage (home/school communication with real time learning)	What was planned was interrupted due to the numerous distractions that impacted on teaching and learning programmes beyond the school's control. *Year 8 Writing: EOY 2023* 61% Year 8 students not achieving BMIS Expectation 67% Year 8 Males below BMIS Expectation 54% Year 8 Females below BMIS Expectation 88% Year 8 Māori males below BMIS Expectation 86% Year 8 Māori females below BMIS Expectation 67% Year 8 Pasifika males below BMIS Expectation 46% Year 8 Pasifika females below BMIS Expectation	• However, the improvement was hampered by COVID-19's continuous revolving door of absenteeism – impacting implementation of programmes, attendance, staffing as well as 'rain anxiety' in the immediate area (many students did not commence schooling or were unable to access the school due to flooding, relocations, obliteration of housing, weather events). • Enculturation and growing teacher knowledge of use of data to provide evidence for programmes. • There was a need for intensive training to implement the use of teaching tools to train teachers to assess and moderate writing. • School wide changes in the delivery of writing. • Developing a consistent approach with teachers' moderation. • Collaborative staff meetings to review, reassess and redevelop approaches.	• Start to introduce and utilise individual Learning Maps for seeing how students write best. • Develop a consistent approach to writing across the school. The 'BMIS Way' of Writing to be established and adhered to. • Writing Clothesline to become compulsory for all classrooms, as are 5-10 minute fun warm-up activities. • Student voice data to indicate improved attitudes towards writing and higher levels of student agency. • Allow for across school visits, observations and professional ongoing dialogue – Kahui Ako

Planning for next year:

Planning for next year: 2024

Incorporate interventions, trial these and develop. Learning Maps are to drive students' writing and to be shared with parents/whanau. Utilise and challenge professional learning through the inclusion of Kahui Ako. ISLT to focus on Literacy; Reading and Writing boring into data, practice and programmes. Set-up a coaching model releasing one teacher for half a day a week to work alongside teachers

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and use Māori and Pasifika males as mentors across the school. Balance the use of digital technologies with student book work. Address inconsistency of teacher usage of 'non-negotiable' programmes which support SPaG/formal language/spelling.

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MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting 2023

pSchool Name:	Bruce McLaren Intermediate School	**School Number:**	1238

Strategic Aim: Analysis repor	All students are able to access The New Zealand Curriculum as evidenced by achievement
Annual Aim:	To engage with students and whānau to increase attendance, especially whānau of a child with at risk learning issues. To increase the number of students achieving at or above BMIS Expectation of the NZC.
Target:	To accelerate the achievement in Mathematics of the 32% of 2023 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.
Baseline Data:	Year 7 Mathematics: EOY 2023 68% Year 7s not achieving BMIS Expectation 67% Year 7 Males not achieving BMIS Expectation 69% Year 7 Females not achieving BMIS Expectation 73% Year 7 Māori Males not achieving BMIS Expectation 67% Year 7 Māori Females not achieving BMIS Expectation 79% Year 7 Pasifika Males not achieving BMIS Expectation 89% Year 7 Pasifika Females not achieving BMIS Expectation

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DREAM BELIEVE ACHIEVE

Bruce McLaren Intermediate School

61-69 Bruce McLaren Road, Henderson, Waitakere City 0612, New Zealand - Phone 09 836 3175 Fax 09 838 6387

26 May 2023

KiwiSport

Kiwisport is a Government funded initiative that supports Schools to provide sporting opportunities for their students. This funding allows us to run sporting school wide events with the purchasing of basic fundamental equipment for our ākonga to engage and promote competitive games, sports with fitness tactical elements integrated throughout to also support teachers and coaches.

It has developed into a valuable funding resource used by us to bring greater levels of physical activity in our school.

The Kiwisport funding received in 2023 was $4535.84. It was used to purchase a range of new equipment for our Health & Physical Education specialist programme, SPECex programme for extension with some going towards the enhancement of our sports equipment systems so that gear was readily accessible to all ākonga to use, which in turn supported our teachers with implementation.

Marietta Ah Chong
Principal

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DRAFT

iMay 2024

BRUCE McLAREN INTERMEDIATE

COMPLIANCE WITH EDUCATION AND TRAINING ACT 2020 REQUIREMENTS TO BE A GOOD EMPLOYER

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Bruce McLaren Intermediate has and is compliant with the following policies and procedures: • Health and Safety including digital safety • Up to date emergency procedures and plans and evacuation procedures. • Specific planning and processes for EOTC activities. • Duty of Care - see Policy and Registers • Risk management procedure • Hazard and injury register • Fully trained first aid officers, and a cycle of training/upskilling • Job descriptions and a robust Professional Growth Cycle • Student behaviour management policy • Complaints Policy **Well-being** • Supportive and collegial work environment • Access to EAP • Ongoing conversation with all staff and support form leadership where needed. • Induction procedures for new staff.
What is in your equal employment	We adhere to our EEO Policy and a range of

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opportunities programme? How have you been fulfilling this programme?	procedures for employment. The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualification, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is: • To maintain and comply with their school's Equal Employment Opportunities policy, and to include in the annual report a summary of the year's compliance. When advertising a new appointment • We advertise through the Ed Gazette permanent teaching position and encourage all applicants for a pre visit. • We use a compliant application form and process for all appointments and carry out verification of all. Documentation and follow up references. • We shortlist using appointment criteria when necessary. Annual check carried out by Leadership and Board to ensure Health and Safety and property is fit for purpose and all areas.
How do you practice impartial selection of suitably qualified persons for appointment?	When advertising a new appointment • We advertise through the Ed Gazette permanent teaching position and encourage all applicants for a previsit. • We use a compliant application form and process for all appointments and carry out verification of all. Documentation and follow up references. • We shortlist using appointment

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	criteria when necessary. Appointment panels are selected to ensure suitability of the person and no conflicts of interest. Generally are Principal, Deputy Principal and Assistant Principal.
How are you recognising: 1. The aims and aspirations of Māori. 2. The employment requirements of Māori, and 3. Great involvement of Māori in the Education Service?	• We aim to give to Te Tiriti o Waitangi in all processes • We follow EEO principles • We provide whānau the opportunity of schools visits and a parent information hui to build relationships and korero about school and learning opportunities for tamariki • We offer the opportunity for whānau to have support at interviews • We support with appropriate professional learning and culturally responsive development • Māori learners are identified as priority learners and their progress and achievement monitored closely
How have you enhanced the abilities of individual employees?	• Professional Growth Cycle - individual development and coaching opportunities. • Professional Development and Learning - coaching and mentoring within a school based system. • Connection with development through the Kahui Ako, including In School Leader opportunities • Distributed leadership - leadership roles and opportunities

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	available across the school.
How are you recognising the employment requirements of women?	Following the principles of EEO • Return to work protocols and conversations around what this might look like: flexible working hours/team teaching arrangements. • Awareness of family/whānau needs.
How are you recognising the employment requirements of persons with disabilities?	• Through Health and Safety - ensuring that the school gives access to meet all staff and student needs. • Being open to adaptation as needed • Physical support and access to all areas • Assistive technology to support those students who require additional adaptation, eg. hearing aid • Gradual transition to or back to school • Whānau meetings to plan support • MOE applications to access external support, eg. speech language, high needs

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?		X
Has this policy or programme been made available to staff?		X

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Does your EEO programme/policy have a review cycle to raise awareness of issues?		X
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		X
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievement under the policy?		X
Does your EEO programme/policy set priorities and objectives?		X

Bruce McLaren Intermediate School
61-69 Bruce McLaren Road, Henderson, Waitakere City 0612, New Zealand - Phone 09 836 3175 Fax 09 838 6387

Bruce McLaren Intermediate School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Bruce McLaren Intermediate School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Bruce McLaren Intermediate School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Bruce McLaren Intermediate works from the principles of partnership, protection,

and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Bruce McLaren Intermediate is seeking to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We endeavor to consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Bruce McLaren Intermediate actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Bruce McLaren Intermediate has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.