



Te Kura Tuatahi o Te Koau
Grant's Braes School

Kia tūhura, kia kite, kia mahi kātahi - To explore, discover and learn together

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3742
Principal:	Gareth Taylor
School Address:	137 Belford Street, Waverley, Dunedin 9013
School Phone:	03 454 4717
School Email:	office@grantsbraes.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

GRANT'S BRAES SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
18 - 20	Independent Auditor's Report

Grant's Braes School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

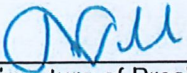
The School's 2025 financial statements are authorised for issue by the Board.

Nicola Leigh Wall

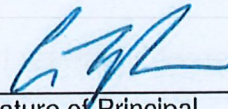
Full Name of Presiding Member

Gareth Edward Taylor

Full Name of Principal



Signature of Presiding Member



Signature of Principal

29.5.26

Date:

29.5.26

Date:

Grant's Braes School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Nicola Wall	Presiding Member	Elected	Sep 2028
Gareth Taylor	Principal	ex Officio	
James Galloway	Parent Representative	Elected	Sep 2028
Aimee Earl	Parent Representative	Elected	Sep 2028
Desiree Wispinski	Staff Representative	Elected	Sep 2028
Michael Burrowes	Parent Representative	Elected	Sep 2028
Paul Stevenson	Parent Representative	Elected	Sep 2025
Narelle Jakeway	Parent Representative	Elected	Sep 2025
Angela Lund	Parent Representative	Co-opted	Sep 2025
In Attendance Gaylene O'Brien	Board Minute Secretary		

Grant's Braes School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,296,285	1,967,733	2,074,784
Locally Raised Funds	3	143,906	110,902	106,831
Interest		3,393	8,300	8,614
Total Revenue		2,443,584	2,086,935	2,190,229
Expense				
Locally Raised Funds	3	48,568	10,543	27,039
Learning Resources	4	1,808,776	1,541,352	1,660,620
Administration	5	179,833	155,300	185,589
Interest		1,419	1,000	1,942
Property	6	455,652	392,752	403,200
Loss on Disposal of Property, Plant and Equipment		14	-	-
Total Expense		2,494,262	2,100,947	2,278,390
Net (Deficit) for the year		(50,678)	(14,012)	(88,161)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(50,678)	(14,012)	(88,161)

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

Grant's Braes School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		278,593	278,593	333,828
Total comprehensive revenue and expense for the year		(50,678)	(14,012)	(88,161)
Contribution - Furniture and Equipment Grant		-	-	7,192
Contribution - Te Mana Tūhono		-	-	25,734
Equity at 31 December		227,915	264,581	278,593
Accumulated comprehensive revenue and expense		227,915	264,581	278,593
Equity at 31 December		227,915	264,581	278,593

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.

Grant's Braes School

Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	10,310	20,995	30,856
Accounts Receivable	8	162,470	128,189	128,189
GST Receivable		12,725	9,650	9,650
Prepayments		19,285	12,819	12,819
Inventories	9	1,153	1,659	1,659
Investments	10	53,598	50,963	86,580
Funds Receivable for Capital Works Projects	16	-	1,578	1,578
		<u>259,541</u>	<u>225,853</u>	<u>271,331</u>
Current Liabilities				
Accounts Payable	12	212,734	162,336	162,336
Revenue Received in Advance	13	4,794	13,714	13,714
Provision for Cyclical Maintenance	14	-	14,231	62,069
Finance Lease Liability	15	8,057	9,088	9,088
		<u>225,585</u>	<u>199,369</u>	<u>247,207</u>
Working Capital Surplus		33,956	26,484	24,124
Non-current Assets				
Property, Plant and Equipment	11	261,018	286,927	290,159
		<u>261,018</u>	<u>286,927</u>	<u>290,159</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	52,160	27,247	27,958
Finance Lease Liability	15	14,899	21,583	7,732
		<u>67,059</u>	<u>48,830</u>	<u>35,690</u>
Net Assets		<u>227,915</u>	<u>264,581</u>	<u>278,593</u>
Equity		<u>227,915</u>	<u>264,581</u>	<u>278,593</u>

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

Grant's Braes School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		526,814	498,600	502,067
Locally Raised Funds		131,246	96,902	107,094
International Students		14,829	14,000	-
Goods and Services Tax (net)		(3,075)	-	3,878
Payments to Employees		(316,035)	(291,500)	(424,112)
Payments to Suppliers		(402,141)	(335,863)	(284,148)
Interest Paid		(1,419)	(1,000)	(1,942)
Interest Received		3,856	8,300	8,569
Net cash (to) Operating Activities		(45,925)	(10,561)	(88,594)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(3,265)	(34,917)	(25,824)
Purchase of Investments		-	-	(4,956)
Proceeds from Sale of Investments		32,982	35,617	-
Net cash from/(to) Investing Activities		29,717	700	(30,780)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,192
Finance Lease Payments		(5,916)	-	(6,041)
Funds Administered on Behalf of Other Parties		1,578	-	2,872
Net cash (to)/from Financing Activities		(4,338)	-	4,023
Net (decrease) in cash and cash equivalents		(20,546)	(9,861)	(115,351)
Cash and cash equivalents at the beginning of the year	7	30,856	30,856	146,207
Cash and cash equivalents at the end of the year	7	10,310	20,995	30,856

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.

Grant's Braes School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

Grant's Braes 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 21b.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's 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.

1.8. Inventories

Inventories are consumable items held for sale and are comprised of stationery. 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.

1.9. 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 material.

1.10. 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	5-75 years
Furniture and Equipment	3-15 years
Information and Communication Technology	2-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. 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 as 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.

1.12. 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.

1.13. 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, 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.

1.14. Revenue Received in Advance

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

1.15. 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.

1.16. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

1.17. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are 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 initially recognised at fair value and 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.

1.19. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. 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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	545,420	498,600	513,823
Teachers' Salaries Grants	1,478,171	1,208,232	1,300,060
Use of Land and Buildings Grants	272,694	260,901	260,901
	<u>2,296,285</u>	<u>1,967,733</u>	<u>2,074,784</u>

3. Locally Raised Funds

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations and Bequests	63,008	78,350	68,709
Fees for Extra Curricular Activities	10,901	-	11,312
Trading	6,045	-	5,230
Fundraising and Community Grants	2,000	2,500	2,700
Other Revenue	51,917	16,052	18,880
International Student Fees	10,035	14,000	-
	<u>143,906</u>	<u>110,902</u>	<u>106,831</u>
Expense			
Extra Curricular Activities Costs	11,108	2,500	13,475
Trading	2,717	-	3,658
Other Locally Raised Funds Expenditure	34,321	8,043	9,906
International Student - Other Expenses	422	-	-
	<u>48,568</u>	<u>10,543</u>	<u>27,039</u>
Surplus for the year Locally Raised Funds	<u>95,338</u>	<u>100,359</u>	<u>79,792</u>

4. Learning Resources

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	63,171	78,120	74,635
Information and Communication Technology	1,543	2,500	755
Employee Benefits - Salaries	1,680,541	1,388,732	1,516,628
Staff Development	10,770	17,000	12,422
Depreciation	50,734	52,000	53,383
Other Learning Resources	2,017	3,000	2,797
	<u>1,808,776</u>	<u>1,541,352</u>	<u>1,660,620</u>

5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	11,170	8,200	8,435
Board Fees and Expenses	7,505	7,000	6,710
Operating Leases	6,686	5,500	5,746
Other Administration Expenses	50,331	41,400	43,263
Employee Benefits - Salaries	98,037	81,000	110,180
Insurance	2,532	9,000	8,962
Service Providers, Contractors and Consultancy	3,572	3,200	2,293
	<u>179,833</u>	<u>155,300</u>	<u>185,589</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cyclical Maintenance	11,080	11,451	1,644
Heat, Light and Water	19,685	16,000	15,771
Rates	16,682	10,000	9,660
Repairs and Maintenance	47,571	13,500	16,870
Use of Land and Buildings	272,694	260,901	260,901
Employee Benefits - Salaries	33,110	30,000	54,694
Other Property Expenses	54,830	50,900	43,660
	<u>455,652</u>	<u>392,752</u>	<u>403,200</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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Bank Accounts	10,310	20,995	30,856
Cash and cash equivalents for Statement of Cash Flows	<u>10,310</u>	<u>20,995</u>	<u>30,856</u>

Of the \$10,310 Cash and Cash Equivalents and \$53,598 Investments, \$4,794 is subject to restrictions for the following reasons:

- \$4,794 of International Student Fees relating to the 2026 school year have been collected by the School. This is included in Revenue In Advance in note 13.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	453	-	-
Receivables from the Ministry of Education	8,998	8,307	8,307
Interest Receivable	721	1,184	1,184
Teacher Salaries Grant Receivable	152,298	118,698	118,698
	<u>162,470</u>	<u>128,189</u>	<u>128,189</u>
Receivables from Exchange Transactions	1,174	1,184	1,184
Receivables from Non-Exchange Transactions	161,296	127,005	127,005
	<u>162,470</u>	<u>128,189</u>	<u>128,189</u>

9. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	1,153	1,659	1,659
	<u>1,153</u>	<u>1,659</u>	<u>1,659</u>

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	53,598	50,963	86,580
Total Investments	<u>53,598</u>	<u>50,963</u>	<u>86,580</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2025						
Building Improvements	151,968	-	-	-	(4,888)	147,080
Furniture and Equipment	65,219	2,569	-	-	(16,454)	51,334
Information and Communication Technology	46,788	670	-	-	(13,331)	34,127
Motor Vehicles	5,073	-	-	-	(5,073)	-
Leased Assets	16,825	16,170	-	-	(10,179)	22,816
Library Resources	4,286	2,198	(14)	-	(809)	5,661
	<u>290,159</u>	<u>21,607</u>	<u>(14)</u>	<u>-</u>	<u>(50,734)</u>	<u>261,018</u>

The net carrying value of furniture and equipment held under a finance lease is \$22,816 (2024: \$16,825)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	232,961	(85,881)	147,080	232,961	(80,993)	151,968
Furniture and Equipment	376,286	(324,952)	51,334	373,717	(308,498)	65,219
Information and Communication Technology	265,372	(231,245)	34,127	264,702	(217,914)	46,788
Motor Vehicles	30,435	(30,435)	-	30,435	(25,362)	5,073
Leased Assets	36,488	(13,672)	22,816	39,443	(22,618)	16,825
Library Resources	56,941	(51,280)	5,661	54,927	(50,641)	4,286
Balance at 31 December	<u>998,483</u>	<u>(737,465)</u>	<u>261,018</u>	<u>996,185</u>	<u>(706,026)</u>	<u>290,159</u>

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	20,983	24,402	24,402
Accruals	11,170	8,435	8,435
Banking Staffing Overuse	16,000	-	-
Employee Entitlements - Salaries	162,620	126,146	126,146
Employee Entitlements - Leave Accrual	1,961	3,353	3,353
	<u>212,734</u>	<u>162,336</u>	<u>162,336</u>
Payables for Exchange Transactions	212,734	162,336	162,336
	<u>212,734</u>	<u>162,336</u>	<u>162,336</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	13,714	13,714
International Student Fees in Advance	4,794	-	-
	<u>4,794</u>	<u>13,714</u>	<u>13,714</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	90,027	90,027	88,383
Increase/(decrease) to the Provision During the Year	11,080	11,451	1,644
Use of the Provision During the Year	(48,947)	(60,000)	-
Provision at the End of the Year	52,160	41,478	90,027
Cyclical Maintenance - Current	-	14,231	62,069
Cyclical Maintenance - Non current	52,160	27,247	27,958
	52,160	41,478	90,027

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	9,710	10,130	10,130
Later than One Year	16,607	22,247	8,396
Future Finance Charges	(3,361)	(1,706)	(1,706)
	22,956	30,671	16,820
Represented by:			
Finance lease liability - Current	8,057	9,088	9,088
Finance lease liability - Non current	14,899	21,583	7,732
	22,956	30,671	16,820

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Library Roof -232552	(1,578)	14,265	(12,687)	-	-
Mould Remediation & Weathertightness -253772	-	6,427	(6,427)	-	-
Totals	(1,578)	20,692	(19,114)	-	-
2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Library Roof -232552	(4,450)	32,347	(29,475)	-	(1,578)
Totals	(4,450)	32,347	(29,475)	-	(1,578)

Represented by:

Funds Receivable from the Ministry of Education

(1,578)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,629	5,798
<i>Leadership Team</i>		
Remuneration	519,656	473,488
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	524,285	479,286

There are five members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) committees that meet monthly. 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	3.00	1.00
110 -120	2.00	2.00
120 - 130	1.00	-
	6.00	3.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual \$	2024 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$1,588).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: \$ nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	10,310	20,995	30,856
Receivables	162,470	128,189	128,189
Investments - Term Deposits	53,598	50,963	86,580
Total financial assets measured at amortised cost	<u>226,378</u>	<u>200,147</u>	<u>245,625</u>

Financial liabilities measured at amortised cost

Payables	212,734	162,336	162,336
Finance Leases	22,956	30,671	16,820
Total financial liabilities measured at amortised cost	<u>235,690</u>	<u>193,007</u>	<u>179,156</u>

23. Events After Balance Date

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

24. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GRANT'S BRAES SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Grant's Braes School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 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 communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

Deloitte.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Heidi Rautjoki
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand



Te Kura Tuatahi o Te Koau Grant's Braes School

Kia tūhura, kia kite, kia mahl kātahi - To explore, discover and learn together

137 Belford Street,
Waverley,
Dunedin 9013

03 454 4717
office@grantsbraes.school.nz
www.grantbraes.school.nz

Compliance with the Good Employer Policy 2025

Te Kura Tuatahi o Te Koau Grant's Braes School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice;
- Is a good employer and complies with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.

Signed:

Gareth Taylor

PRINCIPAL

Te Kura Tuatahi o Te Koau Grant's Braes School Board:

Te Kura Tuatahi o Te Koau Grant's Braes School



Report presented to the BoT at the December 2025 Board of Trustees Meeting

Kiwi Sport Funding

Grant's Braes School, through the MOE Operational Grant, received \$3 440.04 for the Kiwi Sport Grant. The school is required to develop and implement a plan to use the Kiwisport funding that has been made available to school with the following considerations:

- Increasing number of children participating in sport
- Increasing the availability of sport for children
- Support children in developing skills

Grant's Braes School has used this funding to ensure students have many opportunities to be involved in sporting endeavours above and beyond what is expected to be provided in a regular classroom setting as well as purchasing specialised equipment as required. This included funding extension activities for groups of children and participation in cluster events.



Te Kura Tuatahi o Te Koau Grant's Braes School

Kia tūhura, kia kite, kia mahi kātahi - To explore, discover and learn together

ANALYSIS OF VARIANCE TE KURA TUATAHI O TE KOAU GRANT'S BRAES SCHOOL 2025

Title: Structured Literacy and Maths Intervention Report	Date: December 2025	Level: 1- 3	Subject area: Literacy and Maths
---	-------------------------------	-----------------------	--

Prepared by: Sara Carr & Desiree Wispinski

Rationale/Explanation:

This year we had 16 students in Kā Manu identified as needing support in spelling and writing who were selected to be part of a Structured Literacy Group for 2025 for Terms 1-4 and 13 students identified as needing support in spelling and writing who were selected to be part of a Structured Literacy Group for 2025 for Terms 1-2, in total 29 students were part of literacy interventions in 2025. At the end of Term Two 13 students were discontinued, so 14 students identified as needing support in mathematics were selected to be part of two Math Intervention Groups for 2025 for Terms 3-4.

All Kā Manu students were in a group that worked for 30 minutes three times a week with a teacher. This was in addition to the classroom literacy programme, in some classes. Structured Literacy involves explicit, systematic teaching of phonological & phonemic awareness. All sessions were structured, used decodable resources and involved the teaching of spelling rules based on identified individual needs for 15 minutes and writing sentences and paragraphs for 15 minutes.

The testing for a spelling age is the Stepwebs Spelling Test, which is used by StepWebs and The Learning Staircase, who specialise in dyslexia. Users should bear in mind that this is a well-normed test and has been used as reference when developing many more modern tests. However, norms were calculated many years ago and do not necessarily reflect modern standards. **Therefore, spelling ages should be treated as a guide.**

For Math Intervention the Snapshot testing was developed by Marie Hirst and Dr Jo Knox, Education Consultants based on the New Math Curriculum that was introduced at the start of 2025, please note that another new curriculum has replaced this for next year.

There were 5 Kā Manu students who were part of the **Accelerating Learning in Literacy (ALL)** programme to support small groups of learners needing extra help in writing and the **asTTle** writing test was used for data collection. The **asTTle writing test** is a standardised assessment used in New Zealand schools to measure students' writing skills across different text types and their work is assessed using a detailed rubric that covers ideas, structure, language features, vocabulary, punctuation, and spelling. The results provide teachers with clear information about each learner's strengths and next learning steps, as well as overall achievement compared to national patterns. It is commonly used to track progress over time and to inform teaching and learning. **This is being discontinued, but the only standardised writing test available currently in New Zealand Primary schools.**

There were 7 Kā Manu students who were part of the **Accelerating Learning in Literacy (ALL)** programme to support small groups of learners needing extra help in fluency. **The Dibels test was used for this.**

The DIBELS (Dynamic Indicators of Basic Early Literacy Skills) assessment is a series of quick, one-on-one

skills needed for fluent reading. It measures key areas such as letter-sound knowledge, phonemic awareness, decoding, accuracy, fluency, and comprehension. Each task is timed and designed to be brief, giving teachers clear data on which children are on track, which need targeted small-group support, and which may require more intensive intervention. DIBELS is especially useful because it shows progress over time, helps teachers pinpoint specific skill gaps, and supports early identification of reading difficulties.

In Te Kahere and Kohaka, 23 students were identified as needing additional support in reading and took part in the Structured Literacy intervention for 2025. Each student worked with the intervention teacher for 25-30 minutes, three times per week, in addition to their regular classroom literacy programme. Of the 23 students, nine received intervention for six months and fourteen received intervention for the full year.

To identify students' needs, monitor progress, and guide instruction, two assessment tools were used; **DIBELS** and **LLARS** (Little Learners Assessment of Reading Skills).

The LLARS is a diagnostic reading assessment that provides data to inform explicit structured literacy teaching and interventions, as well as demonstrate student progress.

DIBELS assessment explained in more detail

- LNF (Letter Naming Fluency): How quickly a student can recognise letters.
- PSF (Phoneme Segmentation Fluency): How well a student can hear and separate sounds in words.
- NWF-CLS (Nonsense Word Fluency – Correct Letter Sounds): This measures how well a student can sound out letters in unfamiliar words. It shows their ability to decode words they have never seen before.
- NWF-WRC (Nonsense Word Fluency – Whole Words Read Correctly): This measures how many unfamiliar words a student can decode correctly as whole words. It reflects how efficiently a student can blend sounds to read new words.
- WRF (Word Reading Fluency): This measures how quickly and accurately a student can read real words. It shows how confident they are with familiar words and supports overall reading fluency.
- ORF Words Correct (Oral Reading Fluency – Words Correct): This counts how many words a student reads correctly aloud in a set time. It shows their fluency and ability to read smoothly.
- ORF Total Errors: This counts how many mistakes a student makes when reading aloud. Fewer errors indicate more accurate and confident reading.
- ORF Accuracy %: This shows the percentage of words read correctly. Higher percentages mean students are reading more accurately and making fewer mistakes.
- Maze Comprehension Task (Correct / Errors / Calculated Score): Measures reading comprehension by having students select words to complete sentences. Higher scores indicate better understanding of the text.

LARS assessment

- LARS Stage: This is the student's overall reading level, which takes into account fluency, accuracy, and comprehension.

Annual Plan Links:

- Report regularly to the Board on progress of identified students and effectiveness of programmes

Strategic Goal

- All students and staff will be actively engaging with the school curriculum and progressing towards their achievement targets.

Objectives:

- All students will progress at their highest levels of educational achievement
- To maximise student engagement across all areas of the curriculum

Kā Manu Results

Kā Manu Spelling Results Term 1-4 (showing progress over the year)

Data as of December 2025 - Spelling Ages

Student	Year Level	Ethnicity	Term 1 start	Term 2 mid	Term 3 end	Term 4	Improvement
Student 1	Y6	E	7.7	8	7.8	8.8	1 year one month
Student 2	Y5	M	8.8	7.11	9.3	9.5	8 months
Student 3	Y5	E	8.5	7.7	8.5	8.4	none
Student 4	Y5	M	7.2	8	8	8.11	1 year 9 months
Student 5	Y5	M	9.8	8.8	9.5	11.8	1 year 11 months
Student 6	Y5	E	6.10	8.1	6.11	9.3 years	2 years 5 months
Student 7	Y5	CHI	7.11	8.11	8.7	9 years	1 year 1 month
Student 8	Y5	M	7.1	7	7.8	8 years	11 months
Student 9	Y5	E	6.6	6.11	6.9	7.6 years	One year
Student 10	Y5	M	7.2	8.3		9.2	One year
Student 11	Y5	E	6.6	6.10	6.2	7	6 months
Student 12	Y4	E	7.6	7.10	8.8	8.10 years	1 year and 4 months
Student 13	Y4	E	7.6	8.1	9.2	8.10 years	1 year and 4 months
Student 14	Y4	E	7.5	7.1		8.4 years	11 months
Student 15	Y4	CHI	8	8.10	8.7	9.2 years	1 year 2 months
Student 16	Y5	ME	10.11	11.2	11.1	11.2	same

Analysis of Students that had 4 Terms of Intervention

Nine students made a year or more progress in spelling age. One pupil made over 2 years progress and two students made 11 months progress. This is considered accelerated progress as it is *faster-than-expected learning growth and* more than one year's worth of progress in a year, or more progress than they have made in the past. Two students made 6-8 months progress and two students made no progress. 13 out of 16 students made progress, with 10 students achieving one year or more improvement in spelling age. A small number made limited progress and still require additional support or further assessment. Overall, the data reflects a successful year of spelling instruction, with the majority of students making meaningful and in many cases accelerated progress across Terms 1-4.

Kā Manu Data 2025 Intervention - monitoring of discontinued students

Student	Ethnicity	Notes	Tm 1 start	Term 4	improvement
Student 17	E	health	8.5	8.11	6 months
Student 18	E		8.7	9.5	10 months
Student 19	E		8.7	8.8	1 month
Student 20	E		10.2	11.2	1 year
Student 21	E	Dyslexic	9.3	10.4	1 year 1 month
Student 22	M		8.11	10.6	1 year 7 months
Student 23	M	Needs	8.8	10.11	2 years 3 months
Student 24	M		9	9	none
Student 25	E		10.6	10.9	3 months
Student 26	E		12	11.10	none
Student 27	M		8.4	11.4	3 years
Student 28	E	Dyslexic	9.11	10.2	3 months

Analysis of Students who had 2 Terms of Intervention

Three students made a year or more progress in spelling age. One pupil made over 2 years progress and one student made 3 years progress. One student made 10 months progress. This is considered accelerated progress as it is *faster-than-expected learning growth and* more than one year's worth of progress in a year, or more progress than they have made in the past. One student made 6 months progress and two students made 3 months progress. Three students made no progress. Accelerated progress was observed primarily in students who started below their chronological age in spelling age. Overall, most students made measurable growth, showing that instruction and support had a positive impact.

Year 5 Intervention Writing Group (Accelerating Literacy Learning)

DATE		Year Level	overall score	Level	Year Level Working at (start)	Final Assessment date	overall score	Level	Year Level Working at (End)
1/4/2025	Student A	Y5	1235	1P	Y1	1/12/25	1448	2A	Y5
1/4/2025	Student B	Y5	1347	1A	Y2	1/12/25	1448	2A	Y5
1/4/2025	Student C	Y5	1347	1A	Y2	1/12/25	1508	3B	Y5
1/4/2025	Student D	Y5	1321	1A	Y2	1/12/25	1508	3B	Y5
1/4/2025	Student E	Y5	1396	2B	Y3	1/12/25	1544	3P	Y6

Analysis of Year 5 Intervention Writing Group (Accelerating Literacy Learning)

One student made four years progress, four students made 3 years progress. This is considered accelerated progress as it is *faster-than-expected learning growth* and more than one year's worth of progress in a year, or more progress than they have made in the past. Over 2025, the Year 5 students showed strong progress, with most demonstrating accelerated learning. Students who began the year below expected levels made gains that closed gaps in curriculum achievement, while the highest achiever progressed into Year 6-level learning. The data indicates that interventions and classroom support strategies have been successful in improving outcomes and supporting accelerated progress for all students in this group.

Year 4/5 Intervention Fluency Group (Accelerating Literacy Learning)

	BASELINE ASSESSMENT Date of assessment	Baseline NWF-CLS	Baseline NWF-WRC	Baseline ORF Words Correct	Baseline ORF Total errors	Baseline ORF Accuracy % (Auto-calculates)	FINAL ASSESSMENT Date of assessment	Final NWF-CLS	Final NWF-WRC	Final ORF Words correct	Final ORF Total Errors	Baseline ORF Accuracy % (Auto-calculates)
student 1	7/4/2025	37	10	31	9	78%	26/11/25	58	25	81	0	100%
student 2	7/4/2025	28	9	21	7	75%	26/11/25	65	21	65	5	93%
student 3	7/4/2025	46	14	79	5	94%	26/11/25	73	51	121	4	97%
student 4	7/4/2025	53	17	51	3	94%	26/11/25	95	37	109	0	100%
student 5	8/4/2025	42	11	51	8	86%	26/11/25	52	22	84	5	94%
student 6	8/4/2025	45	14	44	4	92%	26/11/25	63	29	90	4	96%
student 7	8/4/2025	12	2	56	4	93%	26/11/25	56	31	98	0	100%

Analysis of Year 4/5 Intervention Fluency Group (Accelerating Literacy Learning)

All seven students made clear and measurable progress in their reading skills between April and November 2025. Growth was evident across Nonsense Word Fluency (both Correct Letter Sounds and Whole Word Reads) and Oral Reading Fluency, with increases in accuracy and reductions in errors. Student 1 made strong gains, increasing decoding accuracy and moving from 78% to 100% ORF accuracy, with errors reduced to zero.

Student 2 showed steady improvement, with notable increases in both decoding measures and ORF accuracy rising from 75% to 93%.

Student 3 demonstrated high progress, with large gains in fluency and improved ORF accuracy from 94% to 97%.

Student 4 made excellent progress, strengthening both decoding and fluency and achieving 100% ORF accuracy in the final assessment.

Student 5 improved their decoding and reading accuracy, with ORF accuracy increasing from 86% to 94%.

Student 6 showed consistent growth, with increases across all measures and ORF accuracy rising from 92% to 96%.

Student 7 made exceptional progress, particularly in decoding, and achieved 100% accuracy in their final ORF assessment

Kā Manu Maths Intervention Data (Terms 3 and 4)

Year 4s	Baseline Data Place Value	End Data Place Value	Baseline Data Addition	End Data Addition	Baseline Data Subtraction	End Data Subtraction
Student M	Working at Y3 Level	Working at Y4 Level	Working at Y2 Level	Working at Y4 Level	Working at Y2 Level	Working at Y4 level
Student N	Working at Y3 Level	Working at Y4 Level	Working at Y3 Level	Working at Y4 Level	Working at Y3 Level	Working at Y4 Level
Student	Working at Y3 Level	Working at Y4 Level	Working at Y3 Level	Working at Y4 Level	Working at Y3 Level	Working at Y4 Level
Student P	Working at	Working	Working at	Working at Y4	Working at Y2	Working at Y4

	Y3 Level	at Y4 Level	Y2 Level	Level	Level	level
Student Q	Working at Y2	Working at Y4 Level	Working at Y2 Level	Working at Y4 Level	Working at Y2 Level	Working at Y4 Level

Year 5s	Baseline Data Place Value	End Data Place Value	Baseline Data Addition	End Data Addition	Baseline Data Subtraction	End Data Subtraction
Student R	Working at Y3 Level	Working at Y4 Level	Working at Y3 Level	Working at Y4 Level	Working at Y2 Level	Working at Y4 Level
Student S	Working at Y3 Level	Working at Y4 Level	Working at Y3 Level	Working at Y5 Level	Working at Y2 Level	Working at Y4 Level
Student T	Working at Y2 Level	Working at Y4 Level	Working at Y2 Level	Working at Y4 Level	Working at Y2 Level	Working at Y4 level
Student U	Working at Y3 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 level
Student V	Working at Y2 Level	Working at Y3 Level	Working at Y2 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 Level
Student W	Working at Y3 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 level
Student X	Working at Y2 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 Level
Student Y	Working at Y3 Level	Working at Y5 Level	Working at Y3 Level	Working at Y5 Level	Working at Y2 Level	Working at Y5 Level

Year 6	Baseline Data Place Value	End Data Place Value	Baseline Data Addition	End Data Addition	Baseline Data Subtraction	End Data Subtraction
Student	Working at Y3 Level	Working at Y6 Level	Working at Y4 Level	Working at Y6 Level	Working at Y2 Level	Working at Y4 Level

Year 4s Analysis: Place Value: All students progressed at least one full year level; one made a two-year leap from Y2 to Y4. Addition: All students improved by at least one year level; strongest gains observed in students who began below Y3. Subtraction: All students advanced from Y2–Y3 to Y4, showing consistent improvement across the group. Intervention was highly effective for Year 4s, with all students now working at their chronological year level.

Year 5s Analysis: Place Value: Students made substantial growth, with most moving 1–3 year levels. Addition: Gains ranged from 1–3 year levels with several students reaching Y5. Subtraction: Notable acceleration observed; students progressed from Y2–Y3 baseline to Y4–Y5 end-of-term levels. Acceleration was particularly marked in addition and subtraction, with multiple students performing at their current year level by the end of Term 4.

Year 6 Analysis: This pupil made 3 years growth in place value and 2 years growth in addition and is now working at their chronological age for these areas. They made 2 years growth in subtraction and have made accelerated progress overall,

Te Kahere & Kōhaka - Structured Literacy Data Term 3-4

Te Kahere & Kohaka - Structured Literacy Data Term 3-4

LLARS (Little Learners Assessment of Reading Skills)

Structured Literacy Progress Chart

Stage	Stage 1	Stage 2	Stage 3	Stage 4	Stage 4+	Stage 5	Stage 6	Stage 7.1	Stage 7.2	Stage 7.3	Stage 7.4	Stage 7.5
Guidances for progress				After the first 6 months			End of first year		End of second year		End of third year	

Year 1 students

Four Year 1 students started intervention mid 2025. Over the past three months, these Year 1 students have been assessed on early reading skills using DIBELS and LARS assessments.

Year 1 Students (2 terms intervention)			LLARS stage				Reading OTJ End of Year
Name	Note	Ethnicity	Stage Begin Year	Stage August Year	Stage November Year	Progress made in stages	
1		E	-	4	5	2 stages	Just below
2	ESOL	ME	-	4	6	3 stages	Within
3	Dev. Delay	E	-	4	5	2 stages	Just below
4		E	-	4	5	2 stages	Just below

Year 1 DIBELS Data

YEAR 1	BASELINE ASSESS Date of assessment	Baseline LNF	Baseline PSF	Baseline NWF-CLS	Baseline NWF-WRC	Baseline WRF	Baseline LARS	FINAL ASSESS Date of assessment	Final LNF	Final PSF	Final NWF-CLS	Final NWF-WRC	Final WRF	Final LARS
student 1	11/8/2025	1	25	37	11	8	stage 4	17/11/2025	26	36	39	13	7	stage 5
student 2	11/8/2025	12	15	36	8	11	stage 4	17/11/2025	40	67	57	15	25	stage 6
student 3	11/8/2025	7	22	31	8	7	stage 4	17/11/2025	20	14	46	10	19	stage 5
student 4	11/8/2025	37	23	34	10	6	stage 4	17/11/2025	55	42	63	23	12	stage 5

Analysis of Year 1 Intervention Group

All students made measurable progress in letter recognition, phonemic awareness, decoding, and reading fluency. All students advanced at least two stages in the LARS reading assessment, reflecting overall growth in reading confidence and ability. Consistent support and targeted reading interventions are helping Year 1 students develop the key skills they need for successful reading.

Student 1 made **significant gains in letter recognition (LNF)** and good progress in phonemic awareness (PSF). Decoding and word reading improved slightly, and the reading stage advanced by two levels.

Student 2 made **excellent progress in all areas**, especially in phonemic awareness and word reading. Their LARS stage increased by 3 levels, showing rapid overall reading development.

Student 3 showed **strong gains in letter recognition, decoding, and word reading**, but PSF decreased, suggesting they may need additional support with phonemic segmentation. The reading stage improved by two levels.

Student 4 made **consistent gains across all areas**, particularly in decoding and word reading, and progressed two LARS stages.

Year 2 students

Ten Year 2 students started intervention at the beginning of the year. These students have been assessed on early reading skills using **DIBELS** and **LARS** assessments.

Year 2 Students (4 terms intervention)			LLARS stage				Reading OTJ End of Year
Name	Note	Ethnicity	Stage Begin Yr	Stage Mid Yr	Stage End Yr	Progress made in stages	
1		E	4	5	7.1	4 stages	Within
2		E	3	5	7.1	5 stages	Within
3	Absence	E	2	5	7.1	6 stages	Within
4	Vision Impaired	E	3	5	7.1	5 stages	Within
5		E	3	5	7.1	5 stages	Just below
6		M	3	5	6	4 stages	Just below
7 (2 terms only)	Vision & Hearing Impaired ESOL	OE	1	3	5	5 stages	Below
8		E	7.1	7.2	7.4	3 stages	Within
9		E	5	7.1	7.3	4 stages	Within
10		E	5	7.1	7.3	4 stages	Within

Year 2 DIBELS Data

YEAR 2	BASELINE ASSESSME NT Date of assessment	Baseline NWF-CLS	Baseline NWF-WRC	Baseline WRF	Baseline ORF Words Correct	Baseline ORF Total errors	Baseline ORF Accuracy % (Auto-calculates)	Baseline LARS Feb 2025	FINAL ASSESSME NT Date of assessment	FINAL NWF-CLS	FINAL NWF -WRC	FINAL WRF	FINAL ORF Words Correct	FINAL ORF Total errors	FINAL ORF Accuracy % (Auto-calculates)	Final LARS
student 1	11/8/2025	26	6	14	16	10	62%	4	17/11/2025	72	22	34	69	2	97%	7.1
student 2	11/8/2025	36	9	19	23	7	77%	3	17/11/2025	87	28	48	70	2	97%	7.1
student 3	11/8/2025	36	10	35	81	2	98%	2	17/11/2025	118	39	56	91	1	99%	7.1
student 4	11/8/2025	36	10	14	11	12	48%	3	17/11/2025	68	22	24	47	6	89%	7.1
student 5	11/8/2025	33	9	11	6	12	33%	3	17/11/2025	54	14	13	30	9	77%	7.1
student 6	11/8/2025	28	6	14	8	12	40%	3	17/11/2025	55	15	19	25	8	76%	6
student 7	11/8/2025	35	11	10	11	27	29%	1	17/11/2025	38	8	17	44	8	85%	5
student 8	11/8/2025	57	18	56	58	6	91%	7.1	17/11/2025	106	39	68	118	1	99%	7.4
student 9	11/8/2025	37	9	19	21	4	84%	5	17/11/2025	67	21	29	89	1	99%	7.3
student 10	11/8/2025	47	15	37	67	4	94%	5	17/11/2025	96	29	61	124	1	99%	7.3

Analysis of Year 2 Intervention Group

All Year 2 students made substantial improvements in decoding, word reading, and oral reading fluency. Biggest gains were in ORF words correct and accuracy for students starting below 80% accuracy. LARS stages increased for all students, reflecting measurable growth in overall reading ability. Targeted reading support has had a strong impact on Year 2 reading outcomes.

Student 1 made **significant progress across all reading skills**, especially in oral reading fluency. Errors decreased significantly, and accuracy improved from 62% → 97%. LARS stage increased by 4 levels, showing very strong overall growth.

Student 2 also **showed excellent growth** in decoding, word reading, and oral reading fluency. Accuracy is now near perfect, and reading stage increased 5 levels.

Student 3 made **major gains in decoding and word reading fluency**, though ORF accuracy was already high at baseline (98%) and improved slightly. The reading stage increased by 6 levels, showing very strong overall progress.

Student 4 showed **substantial gains in all measures**, particularly oral reading fluency and accuracy, moving from below 50% to nearly 90%. LARS stage increased by 5 levels.

Student 5 showed **sizable improvement in oral reading fluency**, moving from 33% → 77% accuracy, with large gains in ORF words correct. LARS stage increased 5 levels, showing strong overall progress.

Student 6 made **strong gains across decoding, word reading, and ORF fluency**, moving from low accuracy (40%) to over 75%. LARS stage increased 4 levels.

Student 7 showed a **noticeable improvement in oral reading fluency and accuracy**, despite small changes in decoding. LARS stage increased 5 levels.

Student 8 made **steady progress**, especially in decoding and oral reading fluency. Accuracy was already high (91%) and improved further. LARS stages increased by 3.

Student 9 showed **very strong gains**, especially in oral reading fluency, with ORF words correct more than quadrupling. LARS stage increased 4 levels.

Student 10 made **strong progress across all measures**, with large gains in decoding, fluency, and oral reading accuracy. LARS stage increased 4 levels.

Year 3 students

Five Year 3 students started intervention at the beginning of the year. These students have been assessed on early reading skills using **DIBELS** and **LARS** assessments.

Year 3 Students (4 terms intervention)			LLARS stage				Reading OTJ End of Year
Name	Note	Ethnicity	Stage Begin Yr	Stage Mid Yr	Stage End Yr	Progress made in stages	
1	Health	E	7.1	7.2	7.4	3 stages	Just below
2	ESOL	ME	6	7.2	7.4	4 stages	Just below
3		E	7.1	7.2	7.4	3 stages	Within
4		M	7.1	7.2	7.4	3 stages	Within
5	Health	M	3	6	7.3	7 stages	Within

Year 3 Dibels Data

YEAR 3	BASELINE ASSESSE NT Date of assessment	Baseline NWF-CLS	Baseline NWF-WRC	Baseline WRF	Baseline ORF Words Correct	Baseline ORF Total errors	Baseline ORF Accuracy % (Auto-calculation)	Baseline Maze correct	Baseline Maze errors	Baseline Maze calculated score	Baseline LARS Feb 2025	FINAL ASSESSE NT Date of assessment	FINAL NWF-CLS	FINAL NWF-WRC	FINAL WRF	FINAL ORF Words Correct	FINAL ORF Total errors	FINAL ORF Accuracy % (Auto-calculation)	FINAL Maze correct	FINAL Maze errors	FINAL Maze calculated score	Final LARS
student 1	11/9/2025	45	11	16	36	10	78%	4	8	0	7.1	17/11/2025	50	16	22	49	5	91%	9	3	7.5	7.4
student 2	11/9/2025	50	16	31	53	10	84%	7	2	6	6	17/11/2025	53	15	31	48	3	94%	4	4	2	7.4
student 3	11/9/2025	40	9	58	143	3	98%	20	2	19	7.1	17/11/2025	69	20	50	123	1	99%	23	3	23.5	7.4
student 4	11/9/2025	40	12	47	117	1	99%	16	1	15.5	7.1	17/11/2025	96	28	60	137	1	99%	26	0	26	7.4
student 5	11/9/2025	52	14	33	121	5	96%	11	4	9	3	17/11/2025	85	27	51	125	0	100%	13	4	11	7.3

Analysis of Year 3 Intervention Group

All students moved up in reading stages on LARS reflecting **overall reading development** across decoding, fluency, and comprehension. The Dibels assessments showed this group improved their ability to **sound out new words and read unfamiliar words**, with Students 3, 4, and 5 showing the biggest gains.

Their **reading fluency and accuracy also improved**, with fewer mistakes, showing that they are becoming more confident when reading aloud. Most students also made progress in **understanding what they read**, as reflected in their Maze comprehension scores, although Student 2 may benefit from a little extra support in this area.

Student 1: Made steady progress in decoding, fluency, and comprehension, with ORF accuracy improving from 78% to 91% and LARS increasing by 3 levels.

Student 2: Improved reading accuracy and overall LARS stage (6 → 7.4), though comprehension (Maze score) decreased slightly and may need additional support.

Student 3: Showed strong growth in decoding and maintained very high accuracy, with comprehension improving and LARS stage rising modestly by 3 levels.

Student 4: Made exceptional gains across decoding, fluency, and comprehension, maintaining high accuracy and progressing in LARS 3 levels.

Student 5: Achieved significant improvements in decoding and fluency, reached perfect ORF accuracy, and showed substantial LARS growth from stage 3 to 7.3.

These Year 3 students only had intervention for two terms. These students have been assessed on early reading skills **LARS** assessments only.

Year 3 Students (2 terms intervention)			LLARS stage				Reading OTJ End of Year
Name	Note	Ethnicity	Stage Begin Yr	Stage Mid Yr	Stage End Yr	Progress made in stages	
6	ESOL	ME	1	3	5	5 stages	Below
7		E	7.1	7.3	7.5	4 stages	Within
8		E	7.1	7.3	7.5	4 stages	Within
9		E	7.1	7.3	7.5	4 stages	Within

All of these Year 3 students progressed 4-5 stages on LARS. Three of these students were discontinued mid-year as they met expectations. One Year 3 student started intervention mid-year.

Little Learners Assessment of Reading Skills (LLARS)

All students progressed between 2-7 stages over the year. One student progressed 7 stages, fifteen students progressed 4-5 stages, five students progressed 3 stages and two students progressed two stages. Two students' data was not included in this report as they left the school during the year.

Fourteen students are now 'within' for Reading.

The progress made overall was considered accelerated as the majority of these students have made more progress than what they have been making within the normal classroom programme, based on previous work.

Māori and Pasifika:

Ten students in this data set are Māori/Pasifika.

Gender:

There were 37 boys and 26 girls represented in this data.

Overall recommendations/Next steps:

- To continue to plan targeted interventions that focus on specific areas highlighted by DIBELS
 - o Decoding: Nonsense Word Fluency
 - o Fluency: Word Reading Fluency / Oral Reading Fluency
 - o Comprehension: Maze comprehension / ORF understanding
- To strengthen our writing practice by exploring exemplary Structured Literacy practices in other schools.
- To continue unpacking the new curriculum and align our assessment practices with it to better support teaching and learning.
- Embed Writer's Toolbox and Writing Revolution explicit teaching across the whole school.
- Continue to budget for Stepsweb @ \$10 per student for Years 3-6 for online personalised spelling programmes for every child. Teachers to ensure daily use.
- To do 'Code' based spelling lessons from Year 1 up across the whole school.
- In Kā Manu provide maths intervention groups for 2026
- We have been added to a list of schools that will get an early indication when Liz Kann releases the Writing Workshops across NZ to ensure our teachers get registered

