



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3742
Principal:	Gareth Taylor
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

GRANT'S BRAES SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Grant's Braes School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Nicola Leigh Wall

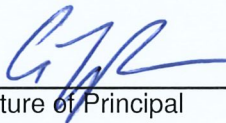
Full Name of Presiding Member

Gareth Edward Taylor

Full Name of Principal



Signature of Presiding Member



Signature of Principal

20 May 2025

Date:

20 May 2025

Date:

Grant's Braes School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Nicola Wall	Presiding Member	Elected	Sep 2025
Gareth Taylor	Principal	ex Officio	
Paul Stevenson	Parent Representative	Elected	Sep 2025
Narelle Jakeway	Parent Representative	Elected	Sep 2025
Sam Christensen	Parent Representative	Elected	May 2024
Desiree Wispinski	Staff Representative	Elected	Sep 2025
Michael Burrowes	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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,074,784	1,939,735	2,132,469
Locally Raised Funds	3	106,831	114,006	124,908
Interest		8,614	8,300	8,331
Total Revenue		2,190,229	2,062,041	2,265,708
Expense				
Locally Raised Funds	3	27,039	27,227	29,053
Learning Resources	4	1,660,620	1,543,192	1,688,868
Administration	5	185,589	154,200	154,119
Interest		1,942	-	1,978
Property	6	403,200	366,454	364,818
Loss on Disposal of Property, Plant and Equipment		-	1,000	511
Total Expense		2,278,390	2,092,073	2,239,347
Net (Deficit)/Surplus for the year		(88,161)	(30,032)	26,361
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(88,161)	(30,032)	26,361

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		333,828	333,828	307,467
Total comprehensive revenue and expense for the year		(88,161)	(30,032)	26,361
Contribution - Furniture and Equipment Grant		7,192	-	-
Contribution - Te Mana Tūhono		25,734	-	-
Equity at 31 December		278,593	303,796	333,828
Accumulated comprehensive revenue and expense		278,593	303,796	333,828
Equity at 31 December		278,593	303,796	333,828

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	30,856	119,407	146,207
Accounts Receivable	8	128,189	106,591	106,591
GST Receivable		9,650	13,528	13,528
Prepayments		12,819	7,536	7,536
Inventories	9	1,659	1,436	1,436
Investments	10	86,580	81,624	81,624
Funds Receivable for Capital Works Projects	16	1,578	4,450	4,450
		271,331	334,572	361,372
Current Liabilities				
Accounts Payable	12	162,336	199,731	199,731
Revenue Received in Advance	13	13,714	4,053	4,053
Provision for Cyclical Maintenance	14	62,069	58,833	49,591
Finance Lease Liability	15	9,088	9,420	9,420
		247,207	272,037	262,795
Working Capital Surplus		24,124	62,535	98,577
Non-current Assets				
Property, Plant and Equipment	11	290,159	285,092	288,324
		290,159	285,092	288,324
Non-current Liabilities				
Provision for Cyclical Maintenance	14	27,958	29,550	38,792
Finance Lease Liability	15	7,732	14,281	14,281
		35,690	43,831	53,073
Net Assets		278,593	303,796	333,828
Equity		278,593	303,796	333,828

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		502,067	474,635	568,692
Locally Raised Funds		107,094	114,006	123,750
Goods and Services Tax (net)		3,878	-	(11,218)
Payments to Employees		(424,112)	(301,635)	(308,644)
Payments to Suppliers		(284,148)	(287,189)	(235,089)
Interest Paid		(1,942)	-	(1,978)
Interest Received		8,569	8,300	7,937
Net cash (to)/from Operating Activities		(88,594)	8,117	143,450
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(25,824)	(34,917)	(28,468)
Purchase of Investments		(4,956)	-	(3,919)
Net cash (to) Investing Activities		(30,780)	(34,917)	(32,387)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,192	-	-
Finance Lease Payments		(6,041)	-	(4,734)
Funds Administered on Behalf of Other Parties		2,872	-	(4,450)
Net cash from/(to) Financing Activities		4,023	-	(9,184)
Net (decrease)/increase in cash and cash equivalents		(115,351)	(26,800)	101,879
Cash and cash equivalents at the beginning of the year	7	146,207	146,207	44,328
Cash and cash equivalents at the end of the year	7	30,856	119,407	146,207

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 2024

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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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 to which they relate. 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 to which 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 recognised as 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, deposits held at call with banks, and bank balances. 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 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 not trivial.

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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 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'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 holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.16. 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 the 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.

1.17. 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

1.18. Borrowings

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

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 statements 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
513,823	489,500	539,084
1,300,060	1,208,232	1,351,048
260,901	241,003	241,003
-	1,000	1,334
2,074,784	1,939,735	2,132,469

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
68,709	73,250	74,789
11,312	11,527	11,576
5,230	-	5,296
2,700	4,000	4,000
18,880	25,229	29,247
106,831	114,006	124,908

Expenses

Extra Curricular Activities Costs
Trading
Other Locally Raised Funds Expenditure

13,475	13,318	10,910
3,658	-	2,966
9,906	13,909	15,177
27,039	27,227	29,053
79,792	86,779	95,855

Surplus for the year Locally raised funds

4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Other Learning Resources
Depreciation

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
74,635	82,960	74,359
755	2,500	2,224
1,516,628	1,378,732	1,541,974
12,422	24,000	11,701
2,797	3,000	3,178
53,383	52,000	55,432
1,660,620	1,543,192	1,688,868

5. Administration

Audit Fees
Board Fees and Expenses
Operating Leases
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
8,435	7,500	4,332
6,710	7,000	7,047
5,746	5,000	5,142
43,263	35,750	38,205
110,180	87,000	84,661
8,962	8,750	8,432
2,293	3,200	6,300
185,589	154,200	154,119

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	12,081	11,451	11,451
Adjustment to the Provision- Other Adjustments	(10,437)	-	(3,818)
Heat, Light and Water	15,771	14,000	13,725
Rates	9,660	8,600	8,559
Repairs and Maintenance	16,870	13,500	14,756
Use of Land and Buildings	260,901	241,003	241,003
Other Property Expenses	43,660	17,900	17,764
Employee Benefits - Salaries	54,694	60,000	61,378
	<u>403,200</u>	<u>366,454</u>	<u>364,818</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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	30,856	119,407	146,207
Cash and Cash Equivalents for Statement of Cash Flows	<u>30,856</u>	<u>119,407</u>	<u>146,207</u>

Of the \$30,856 Cash and Cash Equivalents, \$13,714 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	-	864	864
Receivables from the Ministry of Education	8,307	6,654	6,654
Interest Receivable	1,184	1,139	1,139
Teacher Salaries Grant Receivable	118,698	97,934	97,934
	<u>128,189</u>	<u>106,591</u>	<u>106,591</u>
Receivables from Exchange Transactions	1,184	2,003	2,003
Receivables from Non-Exchange Transactions	127,005	104,588	104,588
	<u>128,189</u>	<u>106,591</u>	<u>106,591</u>

9. Inventories

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	1,659	1,436	1,436
	<u>1,659</u>	<u>1,436</u>	<u>1,436</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	86,580	81,624	81,624
Total Investments	<u>86,580</u>	<u>81,624</u>	<u>81,624</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	155,353	1,791	-	-	(5,176)	151,968
Furniture and Equipment	75,777	9,269	-	-	(19,827)	65,219
Information and Communication Technology	17,440	40,356	-	-	(11,008)	46,788
Motor Vehicles	11,160	-	-	-	(6,087)	5,073
Leased Assets	23,838	3,660	-	-	(10,673)	16,825
Library Resources	4,756	142	-	-	(612)	4,286
Balance at 31 December 2024	288,324	55,218	-	-	(53,383)	290,159

The net carrying value of furniture and equipment held under a finance lease is \$16,825 (2023: \$23,838)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	232,961	(80,993)	151,968	231,170	(75,817)	155,353
Furniture and Equipment	373,717	(308,498)	65,219	364,448	(288,671)	75,777
Information and Communication Technology	264,702	(217,914)	46,788	224,346	(206,906)	17,440
Motor Vehicles	30,435	(25,362)	5,073	30,435	(19,275)	11,160
Leased Assets	39,443	(22,618)	16,825	35,782	(11,944)	23,838
Library Resources	54,927	(50,641)	4,286	54,784	(50,028)	4,756
Balance at 31 December	996,185	(706,026)	290,159	940,965	(652,641)	288,324

12. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Creditors	24,402	26,689	26,689
Accruals	8,435	5,772	5,772
Banking Staffing Overuse	-	15,865	15,865
Employee Entitlements - Salaries	126,146	117,791	117,791
Employee Entitlements - Leave Accrual	3,353	33,614	33,614
	162,336	199,731	199,731
Payables for Exchange Transactions	162,336	199,731	199,731
	162,336	199,731	199,731

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Grants in Advance - Ministry of Education	13,714	3,452	3,452
Other Revenue in Advance	-	601	601
	13,714	4,053	4,053

14. Provision for Cyclical Maintenance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Provision at the Start of the Year	88,383	88,383	80,750
Increase to the Provision During the Year	12,081	11,451	11,451
Use of the Provision During the Year	-	(11,451)	-
Other Adjustments	(10,437)	-	(3,818)
Provision at the End of the Year	90,027	88,383	88,383
Cyclical Maintenance - Current	62,069	58,833	49,591
Cyclical Maintenance - Non current	27,958	29,550	38,792
	90,027	88,383	88,383

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:

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
No Later than One Year	10,130	11,086	11,086
Later than One Year	8,396	15,738	15,738
Future Finance Charges	(1,706)	(3,123)	(3,123)
	16,820	23,701	23,701
Finance lease liability - Current	9,088	9,420	9,420
Finance lease liability - Non-current	7,732	14,281	14,281
	16,820	23,701	23,701

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.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	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)

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Library Roof #232552	-	14,065	(18,515)	-	(4,450)
Totals	-	14,065	(18,515)	-	(4,450)

Represented by:

Funds Receivable from the Ministry of Education (4,450)

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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	5,798	6,096
<i>Leadership Team</i>		
Remuneration	473,488	493,707
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	479,286	499,803

There are five members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) that meet with the Principal before each meeting, and at other times as required. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in adhoc 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	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	2024 FTE Number	2023 FTE Number
100 -110	1.00	2.00
110 -120	2.00	2.00
	3.00	4.00

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:

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$1,588 (2023:\$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Library Roof #232552	1,588
Total	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 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	30,856	119,407	146,207
Receivables	128,189	106,591	106,591
Investments - Term Deposits	86,580	81,624	81,624
Total Financial assets measured at amortised cost	<u>245,625</u>	<u>307,622</u>	<u>334,422</u>

Financial liabilities measured at amortised cost

Payables	162,336	199,731	199,731
Finance Leases	16,820	23,701	23,701
Total Financial liabilities measured at amortised Cost	<u>179,156</u>	<u>223,432</u>	<u>223,432</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.

Title: Kā Manu & Te Kahere Structured Literacy Report	Date: December 2024	Level: 1- 3	Subject area: Literacy
Prepared by: Sara Carr & Desiree Wispinski			
<p>Rational/ Explanation:</p> <p>This year we had 40 students in Kā Manu identified as needing support in spelling or writing who were selected to be part of a Structured Literacy Group for 2024 for Terms 1 and Term 3-4. In Term 2 Sara Carr was on refreshment leave.</p> <p>In Te Kahere we had 28 students identified as needing support in reading and/or writing who were selected to be part of a Structured Literacy Group for 2024 for Terms 1-4. The students worked with a teacher for 30 minutes 3 times a week in addition to the classroom literacy programme.</p> <p>All Kā Manu students were in a group that worked for 30 minutes 3 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 mins.</p> <p>The testing for a spelling age is the Stepwebs Spelling Test, which is used by StepsWeb 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.</p> <p>The 'Little Learners Assessment of Reading Skills' (LLARS) was used for Te Kahere students to assess skills in the following areas:</p> <ul style="list-style-type: none"> - Grapheme-phoneme knowledge - Single word reading - Unseen decodable text <p>PM Benchmark Literacy Assessment and Prose Reading Observation, Behaviour and Evaluation (PROBE) was also used to understand how the readers engage with text and comprehend what is read.</p>			
<p>Annual Plan Links:</p> <ul style="list-style-type: none"> • Report regularly to the Board on progress of identified students and effectiveness of programmes 			
<p><u>Strategic Goal</u></p> <ul style="list-style-type: none"> - All students and staff will be actively engaging with the school curriculum and progressing towards their achievement targets. 			
<p><u>Objectives:</u></p>			

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

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

Data as of November 2024 - Spelling Ages

Child	Notes	Start	End	Progress made over year
1		7.11	9.6	1 year 7 months
2		9.11	12	2 years 1 month
3		8.11	9.6	7 months
4		9.6	11.8	2 years 2 months
5		8.3	9.3	1 year
6		11.1	13 years	1 year 11 months
7	Dyslexic	7.5	8.7	1 year 2 months
8		9	10.4	1 year 4 months
9	Dyslexic	9.6	10.7	1 year 1 month
10		9.3	9.6	3 months
11	Māori	9.3	10.9	1 year 6 months
12	Māori	9	10.7	1 year 7 months
13	Dyslexic	9	10.4	1 year 1 month
14		8.5	9.3	10 months
15		8.3	9.8	1 year 5 months
16		8.1	9.5	1 year 4 months
17	Suspected Dyslexic	6.6	7.7	1 year 1 month
18	Special Needs	7.11	8.8	9 months
19		9	11.1	2 years 1 month
20		7.11	9.5	1 year 6 months
21		9.9	10.6	9 months
22	diabetic	8.8	9.2	4 months
23	Māori	8	7.7	No progress
24	Dyslexic	8.7	9.2	7 months
25	Māori	7.7	9.3	1 year 8 months

26		9	10.7	1 year 7 months
27	Māori/ absenteeism	7.2	8.10	1 year 8 months
28		8.3	10.1	1 year 10 months
28		7.5	8.5	1 year
30	ADHD/Māori	7.11	10.7	2 years 8 months
31	ESOL	13.4	13.6	2 months
32		6.8	8.11	1 year 3 months
33	ESOL absenteeism	9.3	8.8	No progress

Reading, Spelling and Writing Focus - Spelling and Reading Ages

	Notes	Start	End	Progress made in spelling over the year	Reading age start of Year	Reading age End of Year	Progress made in reading over the year
34	Suspected Dyslexic	6.4	6.6	2 months	7.3 years	8 years	9 months
35	Suspected Dyslexic	6.6	6.7	1 month	7.6 years	8.5 years	11 months
36	ESOL	6	7.5	1 year 5 months	7 years	9.5 years	2 years 5 months
37	Māori/adhd	6.9	8.4	1 year 7 months	7 years	8.5 years	1 year 5 months
38	ADHD	5	6.8	1 year 8 months	6 years	7 years	1 year
39	Suspected Dyslexic	6	6.9	9 months	7 years	8 years	1 year
40	Suspected Dyslexic	6	6.9	9 months	9.5 years	11 years	1 year 5 months

Analysis of Spelling Ages

Overall four students made 2 years plus progress. Eleven students made 1.6 years plus progress, Eleven students made 1 year - 1.6 years progress. Seven students made 7-10 months progress, Five students made 1-4 months progress. Two students made no progress in spelling age. Twenty six children in this group made accelerated progress. Accelerated progress in a school context refers to a student or group of students making greater-than-expected academic or developmental progress within a specific

time frame. This is often a targeted approach to help students close learning gaps or advance beyond expected achievement levels. Accelerated progress is a key focus for educators aiming to ensure all students meet or exceed their potential, especially those who may have been previously underperforming.

Te Kahere - Structured Literacy Data Term 1-4

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			End of 6 months			End of Year 1			End of Year 2		End of Year 3	

Year 3 Students			LLARS stage						Attendance
Name	Year Level	Ethnicity	Stage Begin Yr	Stage Mid Yr	Stage End Yr	Age at End Yr	Progress made in stages	Reading OTJ End of Year	
A	3	NZ European	3	5	7.1	8.1	5 stages	Needs Support	94%
B	3	Other	-	4	7.1	7.11	4 stages	Needs Support	94%
C	3	NZ European	7.1	7.2	7.4	7.10	3 stages	Needs Support	87%
D	3	British / Irish	7.1	7.2	7.4	8.6	3 stages	Needs Support	80%
E	3	Chinese	7.1	7.2	7.4	7.11	3 stages	AT	93%
F	3	Chinese	7.1	7.2	7.4	8.1	3 stages	AT	93%
G	3	Other	7.1	7.2	7.4	7.10	3 stages	AT	Left school
H	3	German	7.1	7.2	7.4	8.2	3 stages	AT	91%
I	3	NZ European	7.2	7.3	7.4	8.3	2 stages	AT	91%
J	3	NZ European	7.2	7.3	7.5	7.11	3 stages	AT	94%
K	3	Other European	7.2	7.3	7.4	8.0	2 stages	AT	92%
L	3	Chinese	7.1	7.3	7.5	7.9	4 stages	AT	95%
M	3	Korean	7.1	7.3	7.5	8.0	4 stages	AT	98%
Year 2 Students			LLARS stage						Attendance
Name	Year Level	Ethnicity	Stage Begin Yr	Stage Mid Yr	Stage End Yr	Age at End Yr	Progress made in stages	Reading OTJ End of Year	
N	2	NZ Māori	3	5	7.1	7.9	5 stages	Needs Support	84%

O	2	NZ European	4	4+	7.1	6.10	4 stages	Needs Support	90%
P	2	Middle East	4+	5	7.1	6.10	3 stages	Needs Support	79%
Q	2	NZ European	3	4+	7.1	6.8	5 stages	Needs Support	88%
R	2	NZ European	4+	5	7.2	6.10	4 stages	AT	92%
S	2	NZ European	4+	5	7.2	7.1	4 stages	AT	92%
T	2	German	2	6	7.2	7.5	7 stages	AT	92%
U	2	NZ European	5	7.1	7.4	7.8	5 stages	AT	91%
V	2	NZ European	4	5	7.2	7.7	5 stages	AT	90%
Year 2 Students			LLARS stage						
Name	Year Level	Ethnicity	Stage Begin Yr	Stage Mid Yr	Stage End Yr	Age at End Yr	Progress made in stages	Reading OTJ End of Year	
W	1	NZ Māori	2	3	5	6.7	4 stages	Needs Support	71%
X	1	NZ Māori	2	4	5	6.5	4 stages	Needs Support	98%
Y	1	NZ European	1	4	5	6.4	5 stages	Needs Support	95%
Z	1	NZ European	2	4	5	6.3	4 stages	Needs Support	94%

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, eight 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 'AT' for Reading. These students were also tested on a PM test or/and a PROBE test to confirm that they were meeting expectations for comprehension to be 'AT' for the end of the year.

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

In Kā Manu there were 25 boys and 15 girls represented in this data.

In Te Kahere there were 8 boys and 18 girls represented in this data.

Overall recommendations/Next steps

- Embed Writer's Toolbox and Writing Revolution explicit teaching in Kā Manu.
- 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.
- Continue to do 'Code' based spelling workshops across the whole school.
- Develop a way to show progress in writing using the Writer's Toolbox and Writing Revolution.
- Unpack the new curriculum and align our scope and sequence.

Grant's Braes School

End of Year Data BoT Report

December 2024

Presented 25 February 2025



STRATEGIC PLAN LINKS:

- All students will progress at their highest levels of educational achievement
 - All students will make progress to the best of their ability in writing.
 - 85% of intervention students will make accelerated progress in spelling (through Structured Literacy practice).

RATIONALE:

- To provide to the BoT a report of achievement comparing mid year student achievement results with end of year student achievement results
- To identify cohorts of students who are at risk of not achieving and ensure support is put in place and this is communicated to parents/caregivers.

BACKGROUND:

Mid year (June 2024) and end of year reports (December 2024) were sent out to parents and caregivers of all students, except for the new entrants who had received a 6 week report in Term 3 and 4. These contained information including an Overall Teacher Judgment (OTJ) on how the student is accessing the curriculum from a vast array of assessment data. Data of what has been reported within the student achievement reports has been converted to reflect whether the students either 'Need Support', At or Above the curriculum level on either their age or Year Level. The data is cut in the following ways; all students, boys, girls, Māori).

The data includes every student in the school who received an end of year report in December 2024. Please note, due to the change of Student Management Systems the data could not accurately be compared with 2023 data, which means that we were unable to share data with the group of students who had two sets of end of year data for 2023 and 2024.

Definition of Achievement Levels:

Needs Support - Identified as needing support in their learning. Students within Needs Support are priority for: Interventions; SEG support; In-class target groups; English as a Second Language (ESOL) funding and programme; Bilingual Support (former refugee students); MOE funding (ORS, RTLB, LLI, RTLit etc)

Many students within Needs Support have diagnosed conditions, but many have barriers which affect their learning. These include: Absenteeism; Processing issues; Dyslexia; Health needs; ESOL; Anxiety

At - Identified as working within their expected curriculum level based on year and time at school

Above - Identified as working at least one year above their expected curriculum level based on year and time at school

READING							
Whole School Data - all students who received reports in 2024							
Year	Needs Support		At		Above		Total
0	4	30.8%	2	69.2%	0	0%	13
1	12	38.7%	18	58.1%	1	3.2%	31
2	7	25%	20	71.4%	1	3.6%	28
3	4	12.1%	24	72.7%	5	15.2%	33
4	10	22.7%	18	40.9%	16	36.4%	44
5	6	16.2%	19	51.4%	12	32.4%	37
6	1	2.4%	22	53.7%	18	43.9%	41
End 2024	44	19.4%	130	57.3%	53	23.3%	227
Gender							
Boys	24	21.4%	61	54.5%	27	24.1%	112
Girls	20	17.4%	69	60%	26	22.6%	115
Ethnicity							
Māori	10	25%	17	42.5%	13	32.5%	40
Pasifika	0	0%	3	100%	0	0%	3

Reading Analysis:

Overall Performance:

In 2024, 19.4% of students required additional support in reading, while 57.3% met expectations and 23.3% exceeded them. The data suggests a generally strong reading ability across the school, with the majority of students achieving at or above expected levels.

Year-Level Trends:

The youngest students (Years 0-2) have the highest percentage of students needing support, with 38.7% of Year 1 students requiring intervention. However, there is a steady decline in support needs as students progress through the years. By Year 6, only 2.4% require additional support, and 43.9% of students exceed expectations, suggesting a strong development in reading skills over time.

Gender Analysis:

Girls outperform boys in reading. Only 17.4% of girls need support compared to 21.4% of boys, and 60% of girls meet expectations, compared to 54.5% of boys. However, 24.1% of boys exceed expectations, slightly higher than the 22.6% of girls, indicating that while boys are more likely to struggle, they also have a greater proportion of high performers.

Ethnicity Trends:

Māori students experience greater reading challenges, with 25% needing support, which is higher than the overall school average. However, 32.5% of Māori students exceed expectations, suggesting both a group of struggling learners and a group of strong achievers. Pasifika students, though a smaller group, all meet expectations, but none exceed them, highlighting a need for more advanced learning opportunities.

<div>WRITING</div> <div>Whole School Data - all students who received reports in 2024</div>							
Year	Needs Support		At		Above		Total
0	4	40%	6	60%	0	0%	10
1	2	29%	22	71%	0	0%	31
2	6	21.4%	22	78.6%	0	0%	28
3	2	27.3%	18	54.5%	6	18.2%	33
4	13	29.5%	24	54.5%	7	15.9%	44
5	12	32.4%	20	54.1%	5	13.5%	37
6	2	22%	25	61%	7	17.1%	41
ALL 2024	62	27.7%	137	61.2%	25	11.2%	224
Gender							
Year	Needs Support		At		Above		Total
Boys	37	33.9%	61	56%	11	10.1%	109
Girls	25	21.7%	76	66.1%	14	12.2%	115
Ethnicity							
Year	Needs Support		At		Above		Total
Maori	13	32.5%	21	52.5%	6	15%	40
Pasifika	1	33.3%	2	66.7%	0	0%	3

	Māori/Pasifika	Intervention 2024/Other Support	ESOL	New to school in 2024	Identified additional needs
Total	14/62 - 22.5%	62/62 - 100%	9/62 - 14.5%	17/62 - 27.5%	9/62 - 14.5%

Intervention 2025/Other Support - All student deemed 'Needs Support' will have targeted support through either: intervention programmes, ESOL support, In-class Support

Writing Analysis

Overall Performance:

Writing is the most challenging subject, with 27.7% of students needing support—a higher rate than in reading and mathematics. 61.2% meet expectations, and only 11.2% exceed them, indicating a lack of strong performance at the top level.

Year-Level Trends:

Younger students, particularly Years 0-1, struggle the most, with 40% of Year 0 students needing support. As students progress, there is some improvement, but writing remains a challenge across all year levels. By Year 6, 22% still require support, reinforcing that writing needs targeted intervention.

Gender Analysis:

Boys struggle significantly more than girls in writing. 33.9% of boys require support, compared to 21.7% of girls. Boys are also less likely to exceed expectations (10.1%) compared to girls (12.2%). Girls perform better overall, with 66.1% meeting expectations, compared to 56% of boys. This indicates a gender gap in writing skills that requires intervention, especially for boys.

Ethnicity Trends:

Māori students have the highest support needs in writing, with 32.5% requiring help. Only 15% exceed expectations, suggesting that fewer Māori students excel in writing compared to other subjects. Pasifika students follow a similar trend, with 33.3% needing support and none exceeding expectations, highlighting a gap in advanced writing skills for both groups.

Mathematics							
Whole School Data - all students who recieved reports in 2024							
Year	Needs Support		At		Above		Total
0	4	30.8%	8	61.5%	1	7.7%	13
1	4	12.9%	24	77.4%	3	9.7%	31
2	2	7.1%	19	67.9%	7	25%	28
3	5	15.2%	16	48.5%	12	36.4%	33
4	11	25%	18	40.9%	15	34.1%	44
5	4	10.8%	22	59.5%	11	29.7%	37
6	2	4.9%	25	61%	14	34.1%	41
End 2024	32	14.1%	132	58.1%	63	27.8%	227
Gender							
Boys	11	9.9%	60	54.1%	40	36%	111
Girls	21	18.1%	72	62.1%	23	19.8%	116
Ethnicity							
Māori	8	20%	23	57.5%	9	22.5%	40
Pasifika	0	0%	2	66.7%	1	33.3%	3

Mathematics Analysis

Overall Performance:

Mathematics is the best-performing subject, with only 14.1% of students needing support. 58.1% of students meet expectations, and 27.8% exceed them, marking the highest rate of excellence among the three subjects.

Year-Level Trends:

Mathematics skills steadily improve over time. Year 0 students struggle, with 30.8% needing support, but by Year 6, this drops to only 4.9%. Meanwhile, the percentage of students exceeding expectations grows from 7.7% in Year 0 to 34.1% in Year 6, suggesting strong long-term development.

Gender Analysis:

Boys outperform girls in mathematics. Only 9.9% of boys require support, compared to 18.1% of girls. Additionally, 36% of boys exceed expectations, compared to 19.8% of girls. This gap indicates a need for additional support and confidence-building strategies for girls in mathematics.

Ethnicity Trends:

Māori students perform relatively well in mathematics compared to other subjects. 20% need support, which is slightly higher than the school-wide average but lower than in reading and writing. 22.5% of Māori students exceed expectations, showing a balance between struggling learners and high achievers.

Pasifika students perform particularly well in mathematics, with none needing support and 33.3% exceeding expectations. However, due to the small sample size, these trends should be interpreted cautiously.

Overall Key Insights:

- Reading performance is strong, with a steady decrease in support needs across year levels. However, fewer students are excelling compared to previous years, and boys and Māori students face higher challenges.
- Writing is the weakest subject, with the highest proportion of students needing support and very few exceeding expectations. Boys and Māori students struggle the most, and targeted writing intervention is necessary.
- Mathematics is the strongest subject, with fewer students needing support and more exceeding expectations over time. However, girls underperform in comparison to boys, indicating a gender gap that needs attention.
- Gender disparities are most pronounced in writing and mathematics. Boys struggle with writing, while girls struggle more in mathematics.
- Ethnic disparities are most visible in writing, where Māori and Pasifika students need significant support and few excel. However, Māori students show a balanced performance in mathematics, and Pasifika students excel at meeting expectations but need more opportunities to exceed them.

Recommendations:

- Targeted Literacy Support: Implement specific writing interventions, especially for boys, Māori, and Pasifika students, to reduce support needs and increase progress.
- Gender-Focused Mathematics Programs: Develop programs that support girls in mathematics while maintaining enrichment opportunities for boys to address the gender gap.
- Early Intervention Strategies: Focus on Years 0-2, where support needs are highest across all subjects, to address literacy and numeracy gaps early.
- Enrichment Opportunities: Provide advanced learning programs for Māori and Pasifika students, particularly in reading and writing, to increase the proportion exceeding expectations.
- Data Monitoring: Continue to track and evaluate performance across gender, ethnicity, and year groups to identify emerging trends and areas for targeted intervention.

Immediate Actions 2025**Literacy (Reading and Writing)**

- Embed Writer's Toolbox and Writing Revolution explicit teaching in Kā Manu.
- 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.
- Continue to do 'Code' based spelling workshops across the whole school.
- Develop a way to show progress in writing using the Writer's Toolbox and Writing Revolution.
- Unpack the new curriculum and align our scope and sequence.

Mathematics and Statistics:

- Currently all Kā Manu & Te Kahere Year 2-6 students who have been identified as 'Needs Support' in math are part of an in-class target group working with their class teacher. This includes three specific girls target groups.

Te Kura Tuatahi o Te Koau Grant's Braes School

Giving Effect to Te Tiriti Principles 2024



Grant's Braes School's curriculum takes direction from Te Tiriti o Waitangi and its principles, particularly its provision for the active protection of taoka, including te reo Māori, tikaka Māori, and mātauraka Māori, and for fair and equitable educational processes and outcomes for Māori and for all ākoka. Grant's Braes School is committed to New Zealand's vision for education affirming the importance of inclusive, equitable, and connected learning that achieves advances for all ākoka. We are committed to embedding mātaukaka Māori throughout the framing of our curriculum, the learning areas, and the learning experiences of all ākoka.

Kāwanataka - Article 1

This is achieved by:

- Honourable governorship - Decision making processes include those who will be impacted most.
- Ensuring partnership with whānau, iwi, hapū is embedded within decision making processes.
- Affirm Māori as takaka whenua
- Kaiako understanding thier role as Crown agents
- Communication is ongoing, meaningful and transparent
- The Education & Training Act 2020 Section 127:
 - Working to ensure plans, policies and local curriculum reflect local tikanga Māori, mātauraka Māori and te ao Māori.
 - taking all reasonable steps to make instruction available in tikaka Māori and te reo Māori.
 - achieving equitable outcomes for Māori students.
- Te Mātaiaho - The curriculum takes its direction from Te Tiriti o Waitangi and its principles, particularly its provision for the active protection of taoka, including te reo Māori, tikaka Māori, and mātauranga Māori, and for fair and equitable educational processes and outcomes for Māori and for all ākoka. New Zealand's vision for education affirms the importance of inclusive, equitable, and connected learning that achieves advances for all ākonga.
- National Education and Learning Priority Objective 3 – Priority 5: Meaningfully incorporate te reo Māori and tikaka Māori into the everyday life and place of learning.
- Our Code Our Standards and the Standard of Te Tiriti o Waitangi

How Grant's Braes School gives effect to Kāwanataka

- Te Koroka ō kā whānau Māori ō Te Koau - Māori Strategic Plan - [HERE](#)
- Whānau weekly emails
- Hui Whānau twice a term
- Hāngī - yearly
- Community consultation and collaboration with a diverse range of people who are invested in the education and wellbeing of our learners
- Staff valuing and attending Te Ahu o te Reo Māori - 6 kaiako
- Creating partnerships with community and expats around Mataraki Māori
- Starting the day off with a morning hui - Kororā/Tūī
- Board of Trustees - Mana Whenua rep on the board
- Annual and Strategic Plan links and actions
- Long term planning and teaching overviews
- Mihi mihi taught and visually represented
- Professional Growth Cycle - Hikario Schema - goals intertwined with Te Tiriti

Rakatirataka - Article 2

This is achieved by:

- Te Reo Māori, tikaka, kawa is used appropriately with local values, practices and celebrations
 - Māori achieving success as Māori
- Māori have agency, voice and choice with the power to act
Māori diversity is recognised and valued and self determination is enacted

How Grant's Braes School gives effect to Rakatirataka

- Te Reo Māori, tikaka and kawa of mana whenua and tangata whenua are acknowledged and local values and practices are celebrated.
- Termly Te Ao Māori staff meetings (week 5)
- Waiata. karakia regularly used with in the school - reword
- Te reo me kā tikaka Māori - Integration of Mataraka Māori, te reo, tikaka in our curriculum
- Te Reo used in all classes - written/oral
- Pepeha/mihi actively taught and built upon each year
- Consistent and appropriate use of Kai Tahu dialect - Kāi Tahu mīta
- Discussing cultural differences and what is seen as 'normal' in their lives
- School values in Te Reo and English - evident in all aspects of the kura and curriculum
- Behaviour reflections - reword to make it more specific
- Tūhurataka - investigation
- Daily routines in Te Reo using Kāi Tahu dialect
- Kapa haka where all ākoka are involved in - waiata using Kāi Tahu dialect
- Matariki taught and celebrated
- Including tamariki in choices in their learning - student agency
- Success criteria develop with tamariki
- Tamariki sharing their learning with others
- Kaiako continuing to challenge themselves to learn and use more Te Reo
- Support for learners - Māori ākoka prioritised for support
- Mihi mihi taught and visually represented
- Staff valuing and attending Te Ahu o te Reo Māori - 6 kaiako
- Supporting tamariki to investigate their whakapapa

Ōritetaka - Article 3

This is achieved by:

- Māori have the same rights and opportunities as non-Māori
- Educational barriers and equities are removed to ensure equitable outcomes
- Educational content and delivery reflects Aoteroa and our dual heritage, past, present and into the future
- Equitable representation of Mataraka Māori, Te Reo, tikaka
- Māori perspective and opinion, and the voices of Māori are equitably represented

How Grant's Braes gives effect to Ōritetaka

- Understanding and celebrating differences
- Inclusion of mātauraka Māori understanding and explaining what has come before us and where we are going - What lessons can be learnt from this
- Adapting practice to be equitable for all
- School values represent dual heritage
- Whānau hui - gathering whānau voice and aspirations of whānau which is then used to inform the strategic direction of the kura
- Hāngī - shared kai gathering
- Kaiako/whānau partnerships - DOJO, 'What's the Buzz?', parent/teacher interviews
- Provide opportunities for all
- Catering for different learning styles
- Differentiate curriculum and learning
- Interventions and monitoring for priority learners
- Track Māori learners success and progress - ensure priority for interventions and include

whānau in the development of these interventions

- Tuakana/Teina - morning hui in classes run by senior tamariki
- Te reo Māori taught regularly with the endeavour to normalise
- Translating, relating and generating understanding of Te reo and cultural practices which are meaningful
- Ensure barriers to education are identified and mitigated - financial, inclusion etc
- Collaboration across year groups to allow opportunities at all levels
- Teacher Only Days used to develop understanding of Te Mātaiaho and the understanding that it is **OUR** job to implement the refreshed curriculum

Kā Whakapono - The right to have cultural and religious freedom

This is achieved by:

- The Māori worldview of beliefs, practices and spiritual relationships between people and the taio is protected
- The rights to have cultural and religious freedom
- Everyone can walk into a school and be themselves
- Acknowledges what each ākoka brings with them, their traditions, beliefs etc

How Grant's Braes gives effect to Kā Whakapono

- Honour and celebrate cultural events of our ākoka
 - Matariki
 - Eid
 - Ramadan
 - Chinese New Year...
- Whānaukataka - developing relationships with learners to understand and celebrate diversity.
- Ākoka are embraced as a whole with their own kete of knowledge and freedoms
- Kaiako develop their understanding of ākoka and learn about their culture, language and practices
- School uniform is adapted to include beliefs
- Languages from around the world are used and displayed
- The Kura shows openness to cultural and religious practices
- Dialogue and communication with whānau

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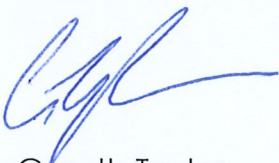
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Compliance with the Good Employer Policy 2024

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 2024 Board of Trustees Meeting

Kiwi Sport Funding

Grant's Braes School, through the MOE Operational Grant, received \$3 473.92 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.