

GLENITI SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3347

Principal: Mark Creba

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

GLENITI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Gleniti 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.

Heather Geddes
Full Name of Presiding Member


Signature of Presiding Member

27/5/25
Date:

Mary Creba.
Full Name of Principal


Signature of Principal

27/5/25
Date:

Gleniti School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Heather Geddes	Presiding Member	Elected	Sep 2026
Mark Creba	Principal		
Julia Traylor Brunton	Parent Representative	Elected	Sep 2025
Deborah Bruce	Staff Representative	Elected	Sep 2025
Matthew Ireland	Parent Representative	Selected	Sep 2025
Kathy Shu	Parent Representative	Co-opted	Sep 2025
Brad Davies	Parent Representative	Elected	Nov 2026
Duncan McLeod	Parent Representative	Co-opted	May 2024

Gleniti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,512,777	3,342,449	3,390,923
Locally Raised Funds	3	273,649	132,530	231,418
Interest		33,468	7,500	22,952
Total Revenue		3,819,894	3,482,479	3,645,293
Expense				
Locally Raised Funds	3	87,378	48,910	99,941
Learning Resources	4	2,842,391	2,587,017	2,737,109
Administration	5	193,468	169,478	168,312
Interest		3,478	2,750	2,600
Property	6	586,077	702,211	724,600
Loss on Disposal of Property, Plant and Equipment		1,434	-	1,277
Total Expense		3,714,226	3,510,366	3,733,839
Net Surplus/(Deficit) for the year		105,668	(27,887)	(88,546)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		105,668	(27,887)	(88,546)

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



Gleniti 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		598,616	598,616	668,301
Total comprehensive revenue and expense for the year		105,668	(27,887)	(88,546)
Contribution - Furniture and Equipment Grant		-	-	18,861
Equity at 31 December		704,284	570,729	598,616
Accumulated comprehensive revenue and expense		704,284	570,729	598,616
Equity at 31 December		704,284	570,729	598,616

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.



Gleniti School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	157,326	156,433	208,964
Accounts Receivable	8	255,126	203,924	203,924
GST Receivable		18,890	13,645	13,645
Prepayments		6,697	8,733	8,733
Inventories	9	14,371	10,497	10,497
Investments	10	479,978	368,675	368,675
Funds Receivable for Capital Works Projects	16	46,789	-	-
		979,177	761,907	814,438
Current Liabilities				
Accounts Payable	12	414,856	309,572	309,572
Revenue Received in Advance	13	16,660	14,894	14,894
Provision for Cyclical Maintenance	14	-	-	43,153
Finance Lease Liability	15	13,793	14,031	14,031
Funds held for Capital Works Projects	16	39,260	-	-
Funds Held on Behalf of the Kahui Ako Central Cluster	17	143,580	203,870	203,870
		628,149	542,367	585,520
Working Capital Surplus		351,028	219,540	228,918
Non-current Assets				
Property, Plant and Equipment	11	466,314	458,478	470,738
		466,314	458,478	470,738
Non-current Liabilities				
Provision for Cyclical Maintenance	14	92,849	82,079	67,038
Finance Lease Liability	15	20,209	25,210	34,002
		113,058	107,289	101,040
Net Assets		704,284	570,729	598,616
Equity		704,284	570,729	598,616

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



Gleniti 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		815,598	687,522	732,325
Locally Raised Funds		228,197	122,585	213,861
International Students		30,812	9,945	8,648
Goods and Services Tax (net)		(5,245)	-	(6,493)
Payments to Employees		(516,892)	(394,427)	(530,982)
Payments to Suppliers		(501,357)	(442,873)	(372,587)
Interest Paid		(3,478)	(2,750)	(2,600)
Interest Received		32,160	7,500	17,782
Net cash from/(to) Operating Activities		79,795	(12,498)	59,954
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(25,501)	(31,241)	(12,718)
Purchase of Investments		(111,303)	-	(134,967)
Net cash (to) Investing Activities		(136,804)	(31,241)	(147,685)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	18,861
Finance Lease Payments		(7,550)	(8,792)	(5,665)
Funds Administered on Behalf of Other Parties		12,921	-	184,941
Net cash from/(to) Financing Activities		5,371	(8,792)	198,137
Net (decrease)/increase in cash and cash equivalents		(51,638)	(52,531)	110,406
Cash and cash equivalents at the beginning of the year	7	208,964	208,964	98,558
Cash and cash equivalents at the end of the year	7	157,326	156,433	208,964

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.



Gleniti School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Gleniti 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 whole dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical Maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

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

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	40 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 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 the 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.

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

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 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.

1.18. Financial Instruments

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

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Operational Grants	797,895	665,280	717,353
Teachers' Salaries Grants	2,295,780	2,158,201	2,156,485
Use of Land and Buildings Grants	392,169	494,992	494,992
Other Government Grants	26,933	23,976	22,093
	<u>3,512,777</u>	<u>3,342,449</u>	<u>3,390,923</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	132,427	77,099	91,020
Fees for Extra Curricular Activities	32,934	40,950	51,471
Trading	19,424	-	22,439
Fundraising and Community Grants	33,283	4,236	32,752
Other Revenue	28,295	300	16,140
International Student Fees	27,286	9,945	17,596
	<u>273,649</u>	<u>132,530</u>	<u>231,418</u>
Expenses			
Extra Curricular Activities Costs	34,894	41,550	47,316
Trading	17,927	-	22,589
Fundraising and Community Grant Costs	29,018	4,236	25,166
International Student - Employee Benefit - Salaries	2,572	2,124	3,165
International Student - Other Expenses	2,967	1,000	1,705
	<u>87,378</u>	<u>48,910</u>	<u>99,941</u>
<i>Surplus for the year Locally raised funds</i>	<u>186,271</u>	<u>83,620</u>	<u>131,477</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	111,971	80,938	69,571
Information and Communication Technology	19,594	19,450	18,867
Employee Benefits - Salaries	2,625,261	2,389,468	2,545,160
Other Learning Resources	224	250	62
Staff Development	24,487	38,911	39,045
Depreciation	60,854	58,000	64,404
	<u>2,842,391</u>	<u>2,587,017</u>	<u>2,737,109</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,125	5,756	5,756
Board Fees and Expenses	11,430	7,950	9,329
Other Administration Expenses	39,924	45,615	50,199
Employee Benefits - Salaries	119,075	103,870	91,750
Insurance	6,570	955	6,119
Service Providers, Contractors and Consultancy	5,344	5,332	5,159
	<u>193,468</u>	<u>169,478</u>	<u>168,312</u>



6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	50,098	52,000	47,318
Cyclical Maintenance	16,054	15,763	15,763
Adjustment to the Provision- Other Adjustments	(1,808)	-	9,961
Heat, Light and Water	25,596	28,000	24,401
Rates	8,696	7,780	7,267
Repairs and Maintenance	16,573	15,076	16,107
Use of Land and Buildings	392,169	494,992	494,992
Other Property Expenses	18,543	29,700	53,416
Employee Benefits - Salaries	60,156	58,900	55,375
	<u>586,077</u>	<u>702,211</u>	<u>724,600</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	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	157,326	156,433	208,964
Cash and Cash Equivalents for Statement of Cash Flows	<u>157,326</u>	<u>156,433</u>	<u>208,964</u>

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

Of the \$157,326 Cash and Cash Equivalents, \$120,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$157,326 Cash and Cash Equivalents, \$2,981 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.

Of the \$157,326 Cash and Cash Equivalents, \$1,505 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$157,326 Cash and Cash Equivalents, \$12,174 of International Student Fees in advance is held by the School, as disclosed in note 13.

Of the \$157,326 Cash and Cash Equivalents, \$143,580 is held by the School on behalf of the Kahui Ako Central Cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	10,854	372	372
Receivables from the Ministry of Education	10,554	11,299	11,299
Interest Receivable	8,261	6,953	6,953
Teacher Salaries Grant Receivable	225,457	185,300	185,300
	<u>255,126</u>	<u>203,924</u>	<u>203,924</u>
Receivables from Exchange Transactions	19,115	7,325	7,325
Receivables from Non-Exchange Transactions	236,011	196,599	196,599
	<u>255,126</u>	<u>203,924</u>	<u>203,924</u>

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,443	831	831
School Uniforms	11,928	9,666	9,666
	<u>14,371</u>	<u>10,497</u>	<u>10,497</u>



10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	479,978	368,675	368,675
Total Investments	479,978	368,675	368,675

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	318,714	29,868	-	-	(16,814)	331,768
Furniture and Equipment	21,371	5,229	-	-	(7,154)	19,446
Information and Communication Technology	54,260	-	(834)	-	(17,785)	35,641
Leased Assets	47,989	-	-	-	(14,943)	33,046
Library Resources	28,404	5,662	(795)	-	(4,158)	29,113
Work in Progress	-	17,300	-	-	-	17,300
Balance at 31 December 2024	470,738	58,059	(1,629)	-	(60,854)	466,314

The net carrying value of equipment held under a finance lease is \$33,046 (2023: \$47,989)

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 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	505,953	(174,185)	331,768	476,085	(157,371)	318,714
Furniture and Equipment	294,978	(275,532)	19,446	297,487	(276,116)	21,371
Information and Communication Technology	170,921	(135,280)	35,641	173,966	(119,706)	54,260
Leased Assets	56,372	(23,326)	33,046	56,372	(8,383)	47,989
Library Resources	113,871	(84,758)	29,113	111,324	(82,920)	28,404
Work in Progress	17,300	-	17,300	-	-	-
Balance at 31 December	1,159,395	(693,081)	466,314	1,115,234	(644,496)	470,738

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	165,204	58,048	58,048
Accruals	9,900	44,587	44,587
Banking Staffing Overuse	-	1,734	1,734
Employee Entitlements - Salaries	227,668	194,099	194,099
Employee Entitlements - Leave Accrual	12,084	11,104	11,104
	414,856	309,572	309,572
Payables for Exchange Transactions	414,856	309,572	309,572
	414,856	309,572	309,572

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	2,981	4,741	4,741
International Student Fees in Advance	12,174	8,648	8,648
Other Revenue in Advance	1,505	1,505	1,505
	<u>16,660</u>	<u>14,894</u>	<u>14,894</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	110,191	110,191	84,466
Increase to the Provision During the Year	16,054	15,763	15,763
Use of the Provision During the Year	(31,588)	(43,875)	-
Other Adjustments	(1,808)	-	9,961
Provision at the End of the Year	<u>92,849</u>	<u>82,079</u>	<u>110,190</u>
Cyclical Maintenance - Current	-	-	43,153
Cyclical Maintenance - Non current	<u>92,849</u>	<u>82,079</u>	<u>67,038</u>
	<u>92,849</u>	<u>82,079</u>	<u>110,191</u>

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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	16,063	17,509	17,509
Later than One Year	22,543	29,815	38,607
Future Finance Charges	(4,604)	(8,083)	(8,083)
	<u>34,002</u>	<u>39,241</u>	<u>48,033</u>
Represented by:			
Finance lease liability - Current	13,793	14,031	14,031
Finance lease liability - Non current	<u>20,209</u>	<u>25,210</u>	<u>34,002</u>
	<u>34,002</u>	<u>39,241</u>	<u>48,033</u>

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 \$
Block 1 Replace Roofing # 227987	-	145,839	(146,947)	-	(1,108)
MoE Refurb Rms 11-14	-	-	(45,681)	-	(45,681)
MoE Fencing Modifications	-	120,000	(80,740)	-	39,260
Totals	-	<u>265,839</u>	<u>(273,368)</u>	-	<u>(7,529)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	39,260
Funds Receivable from the Ministry of Education	(46,789)



2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Upgrade of Rooms 3 - 4 # 227984	(32,619)	32,619	-	-	-
Toilet Refurbishment # 239995	51,548	7,028	(58,576)	-	-
Totals	18,929	39,647	(58,576)	-	-

17. Funds Held on Behalf of the Kahui Ako Central Cluster

Gleniti School was the lead school and holds funds on behalf of the Kahui Ako Central Cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	203,870	203,870	-
Funds Received from Cluster Members	37,097	-	277,344
Funds Spent on Behalf of the Cluster	(97,387)	-	(73,474)
Funds Held at Year End	143,580	203,870	203,870

18. Related Party Transactions

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

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

Deborah Bruce is a Board member and is a 50% shareholder of U-Bake Limited. During the year the School contracted U-Bake Limited to supply goods. The total value of all transactions for the year was \$8,156(2023: \$3,530) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 (incl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,110	3,240
<i>Leadership Team</i>		
Remuneration	768,993	649,302
Full-time equivalent members	6.00	5.00
Total key management personnel remuneration	772,103	652,542

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 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	4.00	3.00
110 - 120	3.00	3.00
120 - 130	1.00	1.00
	8.00	7.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$121,946 (2023:\$38,731) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
MoE Fencing Modifications	119,925
MoE Refurb Rms 11-14	2,021
Total	121,946

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)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	157,326	156,433	208,964
Receivables	255,126	203,924	203,924
Investments - Term Deposits	479,978	368,675	368,675
Total Financial assets measured at amortised cost	892,430	729,032	781,563

Financial liabilities measured at amortised cost

Payables	414,856	309,572	309,572
Finance Leases	34,002	39,241	48,033
Total Financial liabilities measured at amortised Cost	448,858	348,813	357,605

24. Events After Balance Date

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

25. 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 GLENITI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Gleniti School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; 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 27 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities 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 assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, 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 financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, 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 independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Gleniti School Statement of Variance against 2024 Annual Plan



“Together, on target, for the future”

2024 Annual Plan Goal - Place		Success Ākonga, kaiako and whānau are valued in a well resourced kura that celebrates diversity, partnership and long-term success			
Initiatives	Actions	Timeframe	Responsible	Resources	Monitoring
<p>Create a culture and environment that provides a sense of belonging (whanaungatanga)</p> <p>2024 – 2025</p> <p><i>Honouring and giving effect to Te Tiriti o Waitangi, kura is a place of belonging for all members of our community</i></p>	<ol style="list-style-type: none"> Design a self review process across a range of areas (rubic), set parameters and establish a review team Complete self-review seeking feedback from ākonga, staff and whānau (first Term 2 annual survey) Collate findings, co-construct next steps plan with Board and staff, and share with school community Begin implementation of Improvement Plan based on review findings. 	<ol style="list-style-type: none"> Term 1, 2024 Term 2, 2024 Term 3 (August), 2024 Term 3 (September), 2024 	<p>Principal</p> <p>Senior Leadership Team</p> <p>Review Team</p> <p>Review Team Leader</p>	<p>Staffing release</p> <p>PD Budget</p> <p>Admin Resources – Staffing and Budget support</p>	Principal

What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
<p>Self review of Staff Wellbeing completed by BOT HR Subcmte working with independent consultant.</p> <p>An SLT improvement plan based on the review findings was developed and presented to the Board.</p> <p>Initial implementation of this plan was started with work underway with Chris Jenson (Diagnosing Education).</p> <p>Due to workload with new curriculum releases, the full self review process / rubric across a range of areas was not completed. This work has been deferred to 2025.</p> <p>Wellbeing has been supported as a result of the work done, but further is needed to manage demands.</p>	<p>Consultant's report to the Board.</p> <p>SLT feedback / response report to the Consultant's Staff Wellbeing review report.</p>	<p>There was significant Curriculum work and implementation occurring during the year that impacted on the school's ability to complete work scheduled against this target area. As a result this target has not been achieved and the work is continued into 2025.</p>	<p>The design of the broad self review process and implementation of annual Term 2 survey is important and has been carried over to be included in the 2025 Annual Implementation Plan.</p>

2024 Annual Plan Goal - People		Success Ākonga, kaiako and whānau flourish in a connected learning community where they have a positive sense of identity and purpose			
Develop professional upskilled teachers 2024 – 2026 <i>Skilled informed staff engaged in continuous improvement</i>	<ol style="list-style-type: none"> Utilise support from external providers incl. Cognition (RBL), ImpactEd (Te Mataiaho), ALiM, ALL and MOE to develop and deliver targeted PLD to kaiako through Teacher Only Days, Staff Meetings, Coaching and use of the Professional Growth Cycle Establish Teaching and Leading to the North East (RBL) pedagogies Establish Communities of Practice with other district schools in specialist areas. Monitor and respond to feedback from staff survey data, coaching sessions and RBL reports 	<ol style="list-style-type: none"> Term 1-3, 2024 Term 1-4, 2024 Term 1-3, 2024 Term 1-3, 2024 	Deputy Principal Curriculum Leaders Guiding Coalition Impact Coaches Kura Collaborators RAPLD External Provider – ImpactEd and Cognition MOE incl. ALiM & ALL Cognition - RBL	Staffing release PD Budget	Principal
Build strong whānau (family) - kura (school) partnership T3 2024 – T1 2026 <i>Whānau and staff experience strong connection and support</i>	<ol style="list-style-type: none"> Using Term 2 Annual Survey establish a clear baseline re. whānau perceptions about partnership Research effective partnership literature and survey staff. Establish a clear action plan to build partnership and review with BOT and SLT Once reviewed, begin plan implementation 	<ol style="list-style-type: none"> Term 2, 2023 Term 2, 2023 Term 3, 2023 Term 3-4, 2023 	Assistant Principal (NJ) Senior Leadership Team Review and Implementation Team incl. Board of Trustees, and Home & School reps	Staffing release	Principal

What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Develop professional upskilled teachers - Significant professional development was completed by kaiako/teachers as per the Annual Plan target actions. Teachers pedagogical practice has been supported through RBL implementation and curriculum knowledge developed through use of external providers and targeted use of staff meeting time.	Annual Professional Development report to the Board. Regular feedback from Principal regarding RBL and curriculum implementation plans and delivery. Mid and End of Year Student Achievement reports.	This target has been met, but is an ongoing area of development – particularly in the current environment with significant curriculum change occurring.	Developing professional upskilled teachers as a target will be carried over to the 2025 Annual Implementation Plan. Further work is needed to embed RBL and North East pedagogies, as well as ensure teachers are confident and skilled in delivery of new curriculum learning areas
Build strong whānau - kura partnership – Survey of parent community completed with useful findings. Review of survey and development of action plan by SLT and BOT, as well as research around effective partnership is in progress but not complete. Interim findings have been helpful to inform decisions around communication.	Principal Report to Board	Due to the significant (and at times unpredicted) Curriculum work and implementation occurring during the year this has impacted on the school's ability to complete work scheduled against this target area. As a result this target has not been achieved and the work is continued into 2025.	Building strong whānau – kura partnership as a target will be carried over to the 2025 Annual Implementation Plan. From the initial survey completed in 2024, this baseline data now needs to be compared with Term 2 Annual Survey feedback and the SLT/BOT Action plan completed.

2024 Annual Plan Goal - Learning		Success Ākonga successfully engage in meaningful learning experiences that enable the achievement of our Vision			
Establish and embed a clear Curriculum 2024 - 2025 <i>An up to date local curriculum is in place that productively gives effect to Te Mātaiaho</i>	<ol style="list-style-type: none"> 1. Establish action plan for Curriculum review and development 2. Use MOE provided Teacher Only Days to build awareness of the revised New Zealand Curriculum – Te Mātaiaho 3. Through targeted use of Staff Meeting time review, revise and update current school curriculum in Literacy 4. Complete curriculum document work from 2023 on framework, Maths, and Social Sciences. 	<ol style="list-style-type: none"> 1. Term 1, 2024 2. Term 2 & 4, 2024 3. Term 2-4, 2024 4. Term 2-4, 2024 	Deputy Principal Senior Leadership Team ImpactEd Curriculum Leaders Curriculum Teams Staff	Board of Trustees PD Budget Staffing release MOE Teacher Only Days	Principal
Support ākonga (students) to achieve a high level of success T4 2024 – 2026 <i>A shared understanding of success is communicated and celebrated through a wide range of means</i>	<ol style="list-style-type: none"> 1. Set annual academic targets in Literacy & Numeracy, and plan programme of support to achieve targets. 2. Facilitate staff and whānau discussion re. shared understanding of success 3. Establish a clear definition of success at Gleniti School and share this with staff and community 4. Complete self review of supports in place, achievement levels and assessment / reporting (celebrations) structures 5. Monitor targets plan and implement change as needed 	<ol style="list-style-type: none"> 1. Term 4, 2024 2. Term 4, 2024 3. Term 4, 2024 4. Term 1, 2025 5. Term 1-4, 2025 	Principal Senior Leadership Team ImpactEd Curriculum Leaders Curriculum Teams Staff		Principal

What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Establish and embed a clear Curriculum – Actions 1-3 were completed in this target area. Further work is needed to complete documentation of Maths (new Learning Area released October 2024) and Social Sciences (from 2023 development work). Staff are well supported by clear curriculum guidelines through both the national Learning Area documents in Maths and English, as well as local school curriculum guidelines regarding Reading and Spelling. Further work is needed in Writing.	Annual Professional Development report to the Board. Principal Report to Board	This target has been met.	Establish and embed a clear Curriculum as a target will be carried over to the 2025 Annual Implementation Plan. While an action plan has been established and staff have completed initial professional learning, further work is needed to embed key new Learning Areas – English and Mathematics, as well as the new Phases of Learning structure of Te Mātaiaho.
Support ākonga to have a high level of success – 2024 Writing Academic target 80% was achieved (81% of students at or above expected level). 85% Maths target almost achieved (82%). Target Actions 2-4 still to be completed due to unexpected new curriculum learning area demands.	Regular curriculum reports regarding implementation and delivery. Mid and End of Year Student Achievement reports.	The significant unexpected Curriculum workload impacted on the school's ability to complete all work scheduled against this target area. As a result some aspects of this target have not been achieved and this work will be carried into 2025.	Setting annual academic targets and action plans to achieve them, monitoring plans and implementing change as needed is an annual ongoing process that will be reflected in the 2025 Annual Implementation Plan.



GLENITI SCHOOL

KIWISPORT STATEMENT 2024

Kiwisport is a Government funding initiative to support student's participation in organised sport. During 2024 the School received total Kiwi sport funding of \$6280.40 (excluding GST).

The funding was spent on:

- Buses to sports events
- Affiliation fees
- Hire of sports facilities
- Entry fees for sport events and championships

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme?	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role is undertaken by the principal. • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development. • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude. • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups. • ensures that employment and personnel practices are fair and free of any bias.
How have you been fulfilling this programme?	Yes
How do you practise impartial selection of suitably qualified persons for appointment?	<p>The Board establishes a delegated subcommittee with broad representation to conduct appointments.</p> <p>The Subcommittee</p> <ul style="list-style-type: none"> • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude. • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability,

	tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	As part of Board employment practice and procedure, Māori is identified as a desirable skill set for all positions that are advertised.
How have you enhanced the abilities of individual employees?	Yes, through targeted professional development programmes and opportunities.
How are you recognising the employment requirements of women?	<p>The Board establishes a delegated subcommittee with broad representation to conduct appointments.</p> <p>The Subcommittee</p> <ul style="list-style-type: none"> • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude. • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.
How are you recognising the employment requirements of persons with disabilities?	<p>The Board establishes a delegated subcommittee with broad representation to conduct appointments.</p> <p>The Subcommittee</p> <ul style="list-style-type: none"> • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude. • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.

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

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

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Gleniti School promotes policies and practices that give effect to Te Tiriti o Waitangi reflecting our bicultural heritage and the unique place of Māori.

CULTURAL PLAN

All cultures within the school will be valued, accepted and celebrated through active encouragement of an inclusive school culture and values.

WHANAUNGATANGA **Building Relationships**

- Run meetings with our Maori Community
- Get to know our students backgrounds
- Use people in our community as knowledgeable resources
- Get families and whanau involved in school life
- Use co-operative learning structures
- Teachers share their own experiences with the students

RANGATIRATANGA **Teacher Effectiveness**

- Teachers demeanour to the children
- Body language
- Passion and enthusiasm for teaching
- With-it-ness or mana
- Provide real life experiences
- Student friendly vocabulary
- Be firm, be brief, be gone

Gleniti School incorporate Tikanga Māori in the following ways



Ka hikitia! Ka hikitia!
Hiki, hikitia!
Whakarewa ki runga rawa
Herea kia kore e hoki
whakamuri mai
Poua atu te pumanawa Maori
He mana tikanga
Me te uri o maia
Poipoia nga mokopuna
Nga rangatira mo apopo
Ka tihei! Tihei mauriora!

Managing Success!
Encourage and Support!
And raise it to its highest level!
Ensure that achievement is maintained
Holdfast to our Maori potential
Our cultural advantage
And our inherent capability
Nuture our mokopuna
The leaders of the future
Behold, we move onwards and upwards!

KOTAHITANGA **Ethic of Bonding**

- Get to know students and bond at the beginning of the year
- Whole class rewards
- Classroom treaty
- Person to person bonding
- Mihi in the morning ritual
- Teach whole school, together
- Visibility of principal

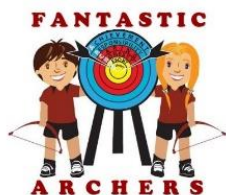
AKO **Teacher Pedagogy**

- Staff up-skilling in Maori learning styles
- Staff up-skilling in teaching of Te Reo and Kapa Haka
- Staff encouraged to use Te Reo in day-to day teaching
- Appraisals linked to teaching and learning

TREATY OF WAITANGI **PRINCIPLE**

PROTECTION
PARTNERSHIP
PARTICIPATION

Class and wider community



The school provide instruction in Te Reo Maori (Maori language) for full time students whose parents ask for it

- All such requests are given full and careful consideration by the Board of Trustees with the regard to
- Personnel with the requisite skills and qualifications
- Overall school financial position
- Availability of accommodation within the school



These steps are taken to discover the views and concerns of the school's Maori community

- Encourage parents of Maori students to become a Board of Trustees members
- Maori community consulted in various ways (Consult with the Maori Community to develop and make known its plans and targets for improving the achievement of the students, report evenings, parent workshops, newsletters, school events involving students, informal dealings with families, maintaining open door practice encouraging families to approach the school)
- Individual interviews conducted by the Principal with the caregivers of Maori students with follow up interviews across the year: These interviews highlighting how can we improve the education of their child
- Kapa Haka Group established 2009 with outside help and school staff, this will continue across the years.
- The Kapa Haka group is performing to the school and guests on a regular basis. Volunteers within the community is encouraged.