



GRANTLEA DOWNS SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2111
Principal:	Richard Kidd
School Address:	65 Grants Road, Timaru 7910
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GRANTLEA DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Grantlea Downs School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Errol Johns	Presiding Member	Re-elected Nov 2023	Oct-26
Hedley (Richard) Kidd	Principal		
Andrea Brown	Parent Rep	Re-elected Aug 2022	Aug-25
Tenari Fagalima	Parent Rep	By-Election Apr 2022	Jul-25
Amber Derrett-Rolton	Parent Rep	Elected Aug 2022	Jul-25
Chris Greenfield	Parent Rep	Elected Aug 2022	Jul-25
Alana Harper-Yerbury	Parent Rep	Elected Oct 2023	Oct-26
Angela Hide	Staff Rep	Elected Aug 2022	Jul-25

Grantlea Downs School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Errol Johns

Full Name of Presiding Member


[Errol Johns \(May 10, 2024 06:42 GMT+12\)](#)

Signature of Presiding Member

May 10, 2024

Date:

Richard Kidd

Full Name of Principal


[Richard Kidd \(May 10, 2024 07:54 GMT+12\)](#)

Signature of Principal

May 10, 2024

Date:

Grantlea Downs School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,668,219	3,111,230	3,162,441
Locally Raised Funds	3	105,491	39,127	61,171
Interest		31,851	10,000	13,568
Total Revenue		3,805,561	3,160,357	3,237,180
Expense				
Locally Raised Funds	3	14,576	-	15,318
Learning Resources	4	2,330,978	1,942,116	1,989,935
Administration	5	495,916	559,444	480,724
Interest		1,362	1,400	986
Property	6	817,384	739,908	612,600
Loss on Disposal of Property, Plant and Equipment		1,201	-	-
Total Expense		3,661,417	3,242,868	3,099,563
Net Surplus / (Deficit) for the year		144,144	(82,511)	137,617
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		144,144	(82,511)	137,617



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

Grantlea Downs School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		849,747	849,747	712,130
Total comprehensive revenue and expense for the year		144,144	(82,511)	137,617
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		993,891	767,236	849,747
Accumulated comprehensive revenue and expense		993,891	767,236	849,747
Reserves		-	-	-
Equity at 31 December		993,891	767,236	849,747



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.

Grantlea Downs School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	307,734	416,480	453,401
Accounts Receivable	8	182,502	154,517	150,379
GST Receivable		9,269	15,602	15,602
Prepayments		19,335	9,613	9,613
Inventories	9	89	205	205
Investments	10	215,144	100,000	100,049
Funds Receivable for Capital Works Projects	17	244,171	-	86,407
		<u>978,244</u>	<u>696,417</u>	<u>815,656</u>
Current Liabilities				
Accounts Payable	12	211,084	192,133	198,739
Revenue Received in Advance	13	7,105	1,500	3,403
Provision for Cyclical Maintenance	14	18,005	39,150	39,150
Finance Lease Liability	15	17,184	17,184	15,151
Funds held in Trust	16	-	-	24,843
Funds held on behalf of School Cluster	18	24,776	-	24,438
		<u>278,154</u>	<u>249,967</u>	<u>305,724</u>
Working Capital Surplus/(Deficit)		700,090	446,450	509,932
Non-current Assets				
Property, Plant and Equipment	11	447,628	431,032	426,232
		<u>447,628</u>	<u>431,032</u>	<u>426,232</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	119,244	83,567	56,567
Finance Lease Liability	15	26,679	26,679	29,850
		<u>145,923</u>	<u>110,246</u>	<u>86,417</u>
Net Assets		<u>1,001,795</u>	<u>767,236</u>	<u>849,747</u>
Equity		<u>993,891</u>	<u>767,236</u>	<u>849,747</u>



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

Grantlea Downs School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,296,233	1,161,671	1,105,033
Locally Raised Funds		106,341	37,224	58,030
Goods and Services Tax (net)		6,333	-	(5,329)
Payments to Employees		(515,941)	(531,205)	(434,432)
Payments to Suppliers		(665,798)	(669,448)	(503,897)
Interest Paid		(1,362)	(1,400)	(986)
Interest Received		29,718	10,000	11,836
Net cash from/(to) Operating Activities		255,524	6,842	230,255
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(94,482)	(79,800)	(76,521)
Purchase of Investments		(115,095)	49	(100,049)
Net cash from/(to) Investing Activities		(209,577)	(79,751)	(176,570)
Cash flows from Financing Activities				
Finance Lease Payments		(17,248)	(1,138)	(17,619)
Funds Administered on Behalf of Other Parties		(182,270)	37,126	(66,334)
Net cash from/(to) Financing Activities		(199,518)	35,988	(83,953)
Net increase/(decrease) in cash and cash equivalents		(153,571)	(36,921)	(30,268)
Cash and cash equivalents at the beginning of the year	7	453,401	453,401	483,669
Cash and cash equivalents at the end of the year	7	299,830	416,480	453,401

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.

Grantlea Downs School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

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

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 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.



f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) Property, Plant and Equipment

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



j) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from parent payments 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.

n) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

o) 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.

p) 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.



q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,290,922	1,161,671	1,105,033
Teachers' Salaries Grants	1,865,163	1,454,444	1,643,000
Use of Land and Buildings Grants	512,134	495,115	414,408
	3,668,219	3,111,230	3,162,441

The school has opted in to the donations scheme for this year. Total amount received was \$49,781.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	64,823	27,750	29,039
Fees for Extra Curricular Activities	24,772	11,377	17,812
Trading	7,993	-	6,874
Fundraising & Community Grants	7,903	-	7,446
	105,491	39,127	61,171
Expense			
Extra Curricular Activities Costs	8,867	-	10,592
Trading	5,709	-	4,726
	14,576	-	15,318
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	90,915	39,127	45,853

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	99,615	118,177	71,569
Employee Benefits - Salaries	2,127,158	1,725,625	1,828,016
Staff Development	14,211	23,314	13,551
Depreciation	89,993	75,000	76,799
	2,330,977	1,942,116	1,989,935



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,756	5,756	5,591
Board Fees	2,910	4,600	3,700
Board Expenses	7,147	7,567	5,955
Communication	2,428	3,330	2,949
Consumables	9,613	10,800	11,137
School Lunch Programme Expenses	265,168	316,100	257,817
Other	42,039	44,696	36,134
Employee Benefits - Salaries	150,904	156,795	148,235
Insurance	9,951	9,800	9,206
	495,916	559,444	480,724

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	7,179	9,275	7,400
Consultancy and Contract Services	15,183	18,330	-
Cyclical Maintenance	62,676	27,000	19,206
Grounds	21,112	25,050	18,161
Heat, Light and Water	20,093	24,500	21,105
Rates	7,026	7,900	7,134
Repairs and Maintenance	59,799	29,338	25,414
Use of Land and Buildings	512,134	495,115	414,408
Employee Benefits - Salaries	112,182	103,400	99,772
	817,384	739,908	612,600

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	51,694	16,480	13,686
Short-term Bank Deposits	256,040	400,000	439,715
Cash and cash equivalents for Statement of Cash Flows	307,734	416,480	453,401

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

Of the \$307,734 Cash and Cash Equivalents, \$24,776 is held by the School on behalf of the RTLit Services. See note 18



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	7,903	10,362	10,362
Receivables from the Ministry of Education	-	-	-
Interest Receivable	4,204	2,071	2,071
Teacher Salaries Grant Receivable	170,395	142,084	137,946
	<u>182,502</u>	<u>154,517</u>	<u>150,379</u>
Receivables from Exchange Transactions	12,107	12,433	12,433
Receivables from Non-Exchange Transactions	170,395	142,084	137,946
	<u>182,502</u>	<u>154,517</u>	<u>150,379</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	89	205	205
	<u>89</u>	<u>205</u>	<u>205</u>

10. Investments

The School's investment activities are classified as follows:

	Actual \$	Budget (Unaudited) \$	Actual \$
Current Asset			
Short-term Bank Deposits	215,144	100,000	100,049
Total Investments	<u>215,144</u>	<u>100,000</u>	<u>100,049</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Adjustments \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	172,311	22,823	-	-	(8,352)	186,782
Furniture and Equipment	125,642	47,883	-	-	(30,628)	142,897
Information and Communication Technology	73,415	24,265	(30)	279	(31,831)	66,098
Leased Assets	44,873	16,502	(113)	(279)	(17,926)	43,057
Library Resources	9,991	1,119	(1,059)	-	(1,256)	8,795
				-		
Balance at 31 December 2023	<u>426,232</u>	<u>112,592</u>	<u>(1,202)</u>	<u>-</u>	<u>(89,993)</u>	<u>447,629</u>

Restrictions

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



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	275,679	(88,897)	186,782	252,856	(80,545)	172,311
Furniture and Equipment	440,384	(297,488)	142,896	398,181	(272,539)	125,642
Information and Communication Technology	246,400	(180,302)	66,098	236,711	(163,296)	73,415
Leased Assets	70,789	(27,732)	43,057	79,559	(34,686)	44,873
Library Resources	38,820	(30,025)	8,795	42,167	(32,176)	9,991
Balance at 31 December 2023	1,072,072	(624,444)	447,628	1,009,474	(583,242)	426,232

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	25,744	44,073	44,073
Accruals	-	-	10,915
Employee Entitlements - Salaries	170,956	142,084	137,946
Employee Entitlements - Leave Accrual	14,381	5,976	5,802
	211,081	192,133	198,736
Payables for Exchange Transactions	211,081	192,133	198,736
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	211,081	192,133	198,736

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,311	-	-
Other revenue in Advance	1,794	1,500	3,403
	7,105	1,500	3,403



14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	95,717	70,000	106,155
Increase to the Provision During the Year	62,676	27,000	19,206
Use of the Provision During the Year	(21,144)	25,717	(29,644)
Provision at the End of the Year	<u>137,249</u>	<u>122,717</u>	<u>95,717</u>
Cyclical Maintenance - Current	18,005	39,150	39,150
Cyclical Maintenance - Non current	119,244	83,567	56,567
	<u>137,249</u>	<u>122,717</u>	<u>95,717</u>

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

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	18,497	18,497	11,411
Later than One Year and no Later than Five Years	27,410	27,410	34,637
Future Finance Charges	(2,044)	(2,044)	(1,047)
	<u>43,863</u>	<u>43,863</u>	<u>45,001</u>
Represented by			
Finance lease liability - Current	17,184	17,184	15,151
Finance lease liability - Non current	26,679	26,679	29,850
	<u>43,863</u>	<u>43,863</u>	<u>45,001</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	24,843
	<u>-</u>	<u>-</u>	<u>24,843</u>

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



17. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Outdoor Learning Space - Project number 232754	(32,548)	21,768	10,780	-	-
Refurbish Block 21 - Project number 232749	(53,859)	328,124	(518,436)	-	(244,171)
Totals	(86,407)	349,892	(507,656)	-	(244,171)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

-
244,171

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Outdoor Learning Space - Project number 232754	41,948	10,674	(85,169)	-	(32,548)
Water Leak and Roof Replacement	(770)	-	770	-	-
Heatpump and Lighting	(3,045)	1,458	1,587	-	-
Refurbish Block 21 - Project number 232749	(8,925)	-	(44,934)	-	(53,859)
Totals	29,208	12,132	(127,746)	-	(86,407)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

-
86,407

18. Funds Held on Behalf of RTLit Services

Grantlea Downs School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	24,438		
Funds Received from MOE	16,596		36,704
Total funds received	41,034	-	36,704
Funds Spent on Behalf of the Cluster	16,258		12,266
Funds remaining	24,776	-	24,438
Funds Held at Year End	24,776	-	24,438



19. 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.

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,910	3,700
 <i>Leadership Team</i> Remuneration Full-time equivalent members	 597,808 5	 521,762 5
 Total key management personnel remuneration	 <u>600,718</u>	 <u>525,462</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee (1 members) that meet monthly and Property Committee (1 members) that meet quarterly. As well as these regular meetings, including preparation time, the Chair 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 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	110-120
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	6.00	1.00
110 - 120	2.00	1.00
	<u>8.00</u>	<u>2.00</u>

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



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had no capital commitment. (2022:nil)

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts. (2022: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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	307,734	416,480	453,401
Receivables	182,502	154,517	150,379
Investments - Term Deposits	215,144	100,000	100,049
Total financial assets measured at amortised cost	<u>705,380</u>	<u>670,997</u>	<u>703,829</u>

Financial liabilities measured at amortised cost

Payables	211,081	192,133	198,736
Finance Leases	43,863	43,863	45,001
Total financial liabilities measured at amortised cost	<u>254,944</u>	<u>235,996</u>	<u>243,737</u>

24. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF GRANTLEA DOWNS SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Grantlea Downs 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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 10 May 2024. This is the date at which our opinion is expressed.

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

Basis 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement, Kiwisport Statement, and Strategies for giving effect to Te Tiriti o Waitangi, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (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

Analysis of Variance - Grantlea Downs School

School Name:	Grantlea Downs School	School Number:	2111
Strategic Aim:	Our learning is explicitly tailored for the students at Grantlea Downs School.		
Annual Aim:	All students will progress at least two sublevels per year - Pr1me mathematics		
2023 Target:	40% of target children will make accelerated progress (3 sublevels in a year) Target groups: Year 7 Girls and Boys, Year 5 boys.		
Baseline Data:	Baseline Data: 2022 Year 6 girls: 35% made 0 or 1 sublevel shift between end of 2021 to end of 2022 (2023, Year 7) (77%below or W. below) 2022 Year 6 boys: 44% made 0 or 1 sublevel shift between end of 2021 to end of 2022 (2023, Year 7) (32%below or W. below) 2022 Year 4 boys: 31% made 0 or 1 sublevel shift between end of 2021 to end of 2022(2023, Year 5) (31% below or W. below)		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Year 5 boys:</p> <p>Actions include:</p> <ul style="list-style-type: none"> ❖ High focus on using materials to teach concepts. ❖ Interchange groupings to cater for need. ❖ Introduction of rich maths tasks. ❖ Focus on basic facts learning. ❖ Integration of maths across the curriculum (eg. STEM, Science). ❖ Revision in every session. ❖ Careful tracking of children's skills. ❖ Strong Teacher Aide support. ❖ Focus on Relationships. <p>Year 7: Boys and Girls</p> <ul style="list-style-type: none"> ● Interchange - levelled classes. ● Every day - one hour per day of Maths. ● Follow the Pr1me programme. ● Group teaching and whole class - teacher-led. ● Move'n'prove games to supplement Pri1me maths. 	<p>Data has shown-Year 5:</p> <p>69% Made expected progress - 2+ sublevels (11 children)</p> <p>31% Made progress - 1 sublevel (5 children)</p> <p>0% have not made sufficient progress to move up a sublevel</p> <p>All children have made progress.</p> <p>Year 7:</p> <p>34% Made expected progress - 2+ sublevels (16 children)</p> <p>58% Made progress - 1 sublevel (27 children)</p> <p>6% have not made sufficient progress to move up a sublevel (3 children)</p>	<p>Year 5:</p> <p>Reasons include:</p> <ul style="list-style-type: none"> ● High teacher capability, experience. ● Pedagogical discussions of what is working and next steps ● Good bank of resources. ● Interchange groups have allowed targeted teaching and moving children between groups. <p>Year 7:</p> <ul style="list-style-type: none"> ● Pr1me system is in its third year. ● Teacher confidence and knowledge of Pr1me content. ● Interchange groups have allowed targeted teaching and moving children between groups. ● Low attendance has affected achievement for some children. ● Some of these children are very high already so teaching very challenging concepts will take time for them to learn. 	<p>Year 5:</p> <p>Next Steps:</p> <ul style="list-style-type: none"> ● Continue professional development - Learner First Maths to enrich our programme. ● Upskill new teacher moving into the syndicate. <p>Year 7:</p> <ul style="list-style-type: none"> ● Put lower children with the more experienced children. (Mixed ability grouping) ● Continue interchange. ● PD and opportunities to observe experienced teachers for those with less confidence.

School Name:	Grantlea Downs	School Number:	2111
Strategic Aim:	Our learning is explicitly tailored for the students at Grantlea Downs School.		
Annual Aim:	All students will progress during the year - Tuhituhi, Writing.		
2023 Target:	40% of target children will make accelerated progress (3 sublevels in a year) Target groups: 2023 Year 6 girls, Year 6 boys and Year 3 boys		
Baseline Data:	2022 Year 5 girls: 53% made 0 or 1 sublevel shift between end of 2021 to end of 2022 (2023, Year 6) (29% below or w. below) 2022 Year 5 boys: 53% made 0 or 1 sublevel shift between end of 2021 to end of 2022 (2023, Year 6) (35% below or w. below) 2022 Year 2 boys: 71% made 0 or 1 sublevel shift between end of 2021 to end of 2022 (2023, Year 3) (29% below or w. below)		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen</i>	Evaluation <i>Where to next?</i>
<p>Year 3 Boys:</p> <p>Actions:</p> <ul style="list-style-type: none"> Structured Literacy in Reading focussing on morphology, word study, and spelling rules. Modelling and writing from exemplars/shared plan with students More emphasis placed on Genre Writing. Heavy emphasis on handwriting to ensure that students don't need to focus on letter formation - can focus on other skills. Initiated Occupational Therapist suggestions for building hand strength. <p>Year 6: Boys and Girls</p> <ul style="list-style-type: none"> Modelling. Providing shared experiences to write about. Share progression expectations with akonga. Goal focused planning. 	<p>Year 3 Boys:</p> <p>The data showed:</p> <p>26% Made expected progress - 2+ sublevels (6 children)</p> <p>65% Made progress - 1 sublevel (15 children)</p> <p>8% have not made sufficient progress to move up a sublevel (2 children) but have made progress.</p> <p>Year 6:</p> <p>78% have made expected progress - 2+ sublevel shifts.</p> <p>22% Made progress - 1 sublevel (15 children).</p> <p>All children have made progress.</p>	<p>Year 3 Boys:</p> <p>Reasons include:</p> <ul style="list-style-type: none"> Historically this cohort has struggled to make the expected progress. High behavioural concerns with this cohort Inexperienced teacher - meaning a lot of time was taken upskilling Poor home-school connection in many cases. These children transitioned from the previous syndicate/team. Some children receive extra support through ICS and RT Lit Insufficient teacher modelling. <p>Year 6:</p> <ul style="list-style-type: none"> Children are in their second year in the syndicate. They have built trust with their teachers and know how the team works. Strong curriculum. Highly experienced teachers. The Code teaching of spelling. 	<p>Year 3 Boys:</p> <p>Next Steps:</p> <ul style="list-style-type: none"> Continue to support children and whanau in regard to learning and behaviour. Upskilling and support for new teachers, eg. observation of experienced teachers. Remove genre writing for level one writers - stronger emphasis on the level one skills/progressions. Include writing assessment moderation. We question whether our assessment practices are consistent and robust. Introduce some J. Seamer principles to the programme. <p>Year 6:</p> <ul style="list-style-type: none"> Ensure that the transition to the Year 7 syndicate is successful by establishing positive relationships Continue to teach Structured Literacy, especially the "Code"

Skilled and Capable Staff

Strategic Objective: Our staff have the skills and capabilities to lead learning and to excel as practitioners

- **Annual Goal:**
Offer and support ALL staff to develop across areas of need

- **Annual Target:**
All staff to have accessed at least one area of professional development in 2023

Baseline Data:

Staff discussions will be used to analyse where our strengths and weaknesses are - with Syndicate Leader (Co-create a PGC Goal)

Strategic Initiative	What did we Achieve What were the outcomes of our actions? What impact did our actions have?	Evidence	Reasons for any differences	Planning for next year-where to next
Professional Development both within and from outside providers on improving staff practices.	<p>Staff participated in various professional development schoolwide, in syndicates, and individually. Through the P.D. we did have greater staff understanding and pedagogical knowledge of some specific areas including Trauma Informed Practice, Mindfulness programmes (Pause, Breathe, Smile), Structured Literacy, Maths, Hikairo Schema, and the Curriculum refresh.</p> <p>The outcome of this professional development was that staff have been upskilled in various areas and were able to implement new learning strategies in their classroom practices. Also, changes have been made to the school's systems and processes as a result of this professional development.</p>	<p>All staff participated in the Pause, Breathe Smile programme. Senior staff attended two-day and one-day Trauma Informed Practice courses in Christchurch and Dunedin. Our Hauora specialist did some internal P.D. with staff. Team Leaders attended a Liz Kane course on Structured Literacy</p> <p>The Junior Team completed Better Start to Literacy modules.</p> <p>All staff attended Timaru Kahui staff only days in May and November.</p> <p>Three staff attended Learner First Maths workshops (one per term)</p> <p>Teacher Aides accessed MoE PLD.</p>	<p>Targeted budgeting by the school board allowed the school to provide professional development opportunities for all staff.</p> <p>There is a variance in the knowledge and implementation by staff due to new staff starting at our school.</p> <p>Some staff are more invested in professional development than others with mindsets and skill sets being challenged. As with any professional development, some staff will be early adopters and implement new ideas/strategies while others will need further support and guidance.</p>	<p>Continue with professional development in Trauma Informed practice. We have received Ministry of Education funding but are still finding it hard to access a provider to carry out this mahi. Staff plan to attend a course in Geraldine run by Jase Williams on Trauma Informed Practice.</p> <p>Staff will continue to access professional development locally as much as possible. This includes:</p> <ul style="list-style-type: none"> -Learner First Maths (Three staff attending) - Curriculum development (School will work with ImpactEd) -Kahui Initiatives (Relationship Based Learning) – HAL (Healthy Active Learning) and Neighbourhood Play Systems <p>Specific professional development around behaviour systems and processes with all staff reading the book: "When the adult change, everything changes"</p> <p>More professional development for Teacher Aides was highlighted by them after consultation at the end of 2023. Key themes being Trauma Informed Practice and Neurodiversity.</p>

<p>Staff are supported and encouraged through PGC processes to improve.</p> <p>Coaching is used as a process to enhance teacher capability and to support the Professional Growth Cycle.</p>	<p>All staff participated in the Professional Growth Cycle process. They chose a goal and then looked at opportunities to access professional development. Goals were reflected upon and next steps were developed.</p> <p>PGC school document was reviewed</p> <p>Teachers engaged in professional conversations were open to new learning and implemented new strategies to improve practice.</p> <p>Two staff undertook certification in Relationship Based Learning. This training will allow them to observe others and use this data to improve practice</p>	<p>Evidence of professional Growth was uploaded to our SMS. In the Team meeting progress towards meeting goals was discussed. Every staff member met twice during the year with the Principal to discuss progress.</p> <p>The principal and DP attended courses on the Professional Growth Cycle run by the Teachers Council.</p> <p>Team meeting discussions and minutes. Discussions with the Principal.</p> <p>Kahui Across School Collaborators received their certification.</p>	<p>PGC requirements have been met. The school has two PRT's currently and they participated in an Induction and Mentoring process.</p> <p>Three staff are part of the Timaru Kahui Ako so have specific training in the principles of Relationship Based Learning.</p>	<p>Continue to refine the school's PGC requirements to ensure it is meaningful and relevant to our staff.</p> <p>Align the PGC requirements with the School's professional development goals.</p> <p>Continue to look at ways to embed Relationship Based Learning pedagogies into school programmes through staff meetings.</p>
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Strong Relationships with the Community

Strategic Objective: We have a strong working relationship with our community encompassing a strong cultural link.

- **Annual Goal:**
Offer three, additional opportunities for community involvement.

- **Annual Target:**
In addition to our existing events, introduce one whole community formal event and three smaller less formal events.

Baseline Data: (From the end of 20220

We currently have a number of events organised in our calendar. As a result of Covid we are developing plans that can bring our community back together.

Strategic Initiative	What did we Achieve What were the outcomes of our actions? What impact did our actions have?	Evidence	Reasons for any differences	Planning for next year-where to next
Embed Te Reo Maori and Te Ao Maori in daily classroom activities	Some Te Reo was evident in classroom programmes. School-wide karakia was used in key events and in most classes. As a result, the knowledge and confidence of our tamariki to use Te Reo increases. Both Senior and Junior kapa haka groups were formed and they performed. This allowed many of our tamariki to participate in kapa haka. Whanau were encouraged to help support the kapa haka groups.	Te Reo and Te Ao Maori evident on classroom wall displays and classroom environments. Kapa Haka group performed at the local festival. Whanau helped and supported the kapa haka groups.	Staff that are confident and capable of using Te Reo were more likely to use it in their classroom programmes. Key staff organised, encouraged, and supported tamariki.	Facilitate more Te Reo courses for staff that aren't as confident in incorporating it into their classroom programmes. Continue with Kapa haka groups.

<p>Develop whanau/community links in a range of events, hangi, conferences, and specific learning programmes.</p> <p>Acknowledge the essential links to our wider community and develop teaching and learning programmes to support this.</p>	<p>A variety of whanau/community events were held during the year. The outcome and impact of these was that we created closer connections with families.</p> <p>Purposefully planned programmes designed to utilise local community expertise. These programmes allowed us to form closer links with our school community and our students participated in local programmes which were relevant to them.</p>	<p>Events included: School hangi, Book night, Book Fair, Colour run, Matariki Breakfast, Open Hours</p> <p>We took part in the Kiwi Can programme, worked with Environment Canterbury on Enviro schools projects such as tree planting. Teams visited the local museum and library. Yr 5-8 took part in school camps. Junior Teams organised EOTC events. Enviro schools facilitator run staff meetings with our staff. YMCA worked with our Year 7/8 students on leadership. Community consultation was carried out in Term 4.</p>	<p>Purposeful planning of events and promoting these through various communication channels helped us increase participation and engagement.</p> <p>Years 3-8 participated in Kiwi Can and the students were engaged and enjoyed the lessons. Most classes planned teaching and learning activities that incorporated local events and expertise.</p> <p>Community consultation feedback was incorporated into the strategic plan.</p>	<p>Continue events that proved successful last year. Look at ways to improve on these events to increase whanau engagement. Be deliberate with our planning to ensure learning experiences are relevant to our community.</p> <p>Unfortunately due to the shortage of staff, Kiwi can won't continue in 2024. Continue to look at opportunities to connect with our local community to enhance teaching and learning programmes.</p>
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Evaluation and analysis of the schools student's progress and achievement

Explicitly Tailored Learning				
Strategic Objective: Our learning is explicitly tailored for the students at Grantlea Downs School				
Annual Goal: All students to make 2 sub-level shifts in Reading, Writing, and Maths		Annual Target: Annual Target: <ul style="list-style-type: none"> 40% of target children will make accelerated progress (3 sublevels in a Yr) Maths: Target groups- Yr 7 boys and girls, Year 5 boys <ul style="list-style-type: none"> 2023 Year 7 girls: At the end of 2022 (77% below or W. below) 2023 Year 7 boys: At the end of 2022 (32% below or well below) 2023 Year 5 boys: At the end of 2022 (31% below or W. below) Writing Target groups-Yr 6 boys and girls, Yr 3 boys <ul style="list-style-type: none"> 2023 Year 6 girls: At the end of 2022 (29% below or w. below) 2023 Year 6 boys: At the end of 2022 (35% below or w. below) 2023 Year 3 boys: At the end of 2022 (29% below or w. below) 		
Baseline Data: Baseline Data: 2023 Achievement results				
Key Improvement Strategies:				
Strategic Initiative	What did we Achieve What were the outcomes of our actions? What impact did our actions have?	Evidence	Reasons for any differences	Planning for next year-where to next
Develop a Grantlea Downs Local Curriculum, which is specifically designed for our students.	Senior Management worked with an outside facilitator to centralise and link all local curriculum together and in one place. We reviewed one learning area Maths, to look at the aims, beliefs, and expectations we have for Maths across our learning teams.	Grantlea Downs Curriculum is in the process of being developed. The front end of the curriculum has been developed including aligning with the principles of Te Mataiaho. Staff have looked at the Common Practice Model and how this aligns with current pedagogical practice. Maths Learning Area review has started.	The uncertainty around the implementation and timelines for the curriculum refresh means that we took a cautious approach. However, we feel we have a better understanding of the intent and key principles of Te Mataiaho.	We will continue to work with our facilitator to design our local curriculum in particular reviewing particular learning areas and unpacking the common practice model.

<p>Explicit teaching and embedding of the local curriculum by 2024.</p>	<p>We endeavoured to ensure learning programmes had a local focus and utilised outside expertise as much as possible. The impact of this was greater relevance and engagement for our students.</p>	<p>Strong focus on Structured Literacy across the school. Some staff attended Structured Literacy professional development. Junior Syndicate participated in Better Start to Literacy training. Introduced “Kiwican” to the school. (Values programme) Links were made with Environment Canterbury and children participated in local environmental projects.</p>	<p>New staff, both teachers and teachers aides will take time to become familiar with our school's teaching and learning practices.</p>	<p>Continue to provide an effective induction process for new staff. Continue to look at ways to provide professional development for staff. Endeavour to reflect and refine our local curriculum and ensure all staff understand the guiding principles.</p>
<p>Analyse student achievement data to identify students that require extra support.</p>	<p>Writing: Most children are achieving Above, At, or Below. Not many are well-below. Up to the end of Year 2 all are above or at. Cohorts of concern are: (In 2024) Yr 6- 40% below, Yr 7-33% below, and Yr 8-43% below Boys- large numbers of Y6/7/8 are below. Yr 8 Girls- 38% below. Maori students are achieving well. Pasifika and Asian students are achieving well NZ European- 37% of Yr 7 are achieving below</p> <p>Reading: Cohorts of Concern (for 2024) Yr 4- 42% Below, Yr 8-42% Below Boys- Yr 8-52% Below, Yr 4-51% Girls- Yr 8- 38% Below, Yr 4- 34% Maori- Yr 4-55% Below, Pasifika- 88% at or above NZ European- Yr 4- 36% below</p>	<p>End of year data Teacher observations</p>	<p>End of Year data showed 75% of students at or above. The focus on structured literacy throughout the school helped improve the students' ability and confidence in spelling. There was also a heavy emphasis on handwriting throughout the school as this was identified as an area of weakness. Modelling of writing expectations was an important aspect of teaching programmes and so was goal sharing with students and their whanau. Some students didn't make the progress expected due to a number of factors including behaviour and transitioning from another school. Groups of students that were identified as needing further support received this through withdrawal groups and outside intervention including RTLB and RTLit.</p> <p>End-of-year data showed that 72% of students were achieving at or above. The school continued to focus on a structured literacy approach. In most teams, interchange occurred allowing teachers to meet the needs of their students best. The Junior Team participated in Better Start To Literacy training, increasing their knowledge and confidence to teach reading. Some teachers participated in Professional</p>	<p>Target groups developed for 2024. Resourcing is allocated to children or groups of children that require extra support. Continue to access appropriate Professional Development in Writing.</p> <p>Target groups developed for 2024. Resourcing is allocated to children or groups of children that require extra support. Continue to access appropriate Professional Development in Reading.</p>

	<p>Maths: Yr 7/8 35% below Yr 6- 35% below Boys-Yr 7/8 - 34% below Girls- Yr 6- 38% below, Yr 7/8-48% Maori- Yr 8 boys- 57% below NZ European- Yr 6- 43% below, Yr 7-52% below.</p>		<p>Development in Structured Literacy.</p> <p>End of Year data showed 77% of students were achieving at or above for Maths. The school continued to implement the Prime maths programme and interchange was used throughout the school to cater for needs. There was a focus on ensuring materials were used at all levels to teach concepts and there was strong teacher aide support. The school focussed on ensuring that all maths programmes had a component of problem-solving “rich tasks.”</p>	<p>Target groups developed for 2024. Resourcing is allocated to children or groups of children that require extra support.</p> <p>Continue Professional Development in The Learner First Maths” to ensure our maths programmes have an appropriate balance to them. Three staff are attending the professional development in this. They will give feedback to staff at least once a term.</p>
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Achievement data from the end of 2023 showed:

%	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>% At or above</u>
Reading	27	46	26	72
Writing	25	67	8	75
Maths	22	70	7	77

<u>% At or Above</u>	<u>Males</u>	<u>Female</u>
Reading	63	74
Writing	65	83
Maths	77	77

<u>At or Above %</u>	<u>Maths</u>	<u>Reading</u>	<u>Writing</u>		
<u>Maori</u>	78	71	75		
<u>Pasifika</u>	94	88	94		
<u>Asian</u>	84	69	85		
<u>NZ Euro</u>	86	73	73		



Annual Report Statement Use of Kiwi Sport Report – 2023

During 2023 the school, the Kiwisport funding contributed towards promoting participation in healthy living and encouraging socialisation by playing sports during the lunch break. This funding was also used to subsidise bus travel to a sporting exchange during 2023 and purchase sports equipment for all levels.

Balance Sheet

Income		Expenditure	Total
Kiwi Sport Funding – Operations Grant			
2023	\$4922.40	Contribution towards KiwiCan – sport during lunchtime	\$2300.00
		Subsidise bus travel to events	\$130.43
		Sports Equipment	\$2500.00
Total excl GST	\$4922.40	Total	\$4930.43



Richard Kidd
Principal



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

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?	We have a Health and Safety Committee that meets regularly to ensure we are providing good and safe working conditions. The Board will pay for three Counselling sessions that are available to staff members if required – the reasons requiring this does not have to be work related.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	As per our School Docs policy To show commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development. We select the person most suited to the position in terms of skills, experience, qualifications, and aptitude. We recognise the value of diversity in staffing (e.g. ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups We ensure that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	As per our school docs policy, our panel of interviewees are made up according to the type of tenure being advertised. Declaration of prior knowledge of applicants is declared by the Appointments Committee on the EEO report. The EEO report is presented to the Grantlea Downs School Board.
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? 	
How have you enhanced the abilities of individual employees?	We offer Professional Development to all staff and encourage staff to take on leadership roles within the school and the Kahui Ako.
How are you recognising the employment requirements of women?	EEO – school practice. Maternity leave where appropriate. Recognising their family needs and support them around this. Support any pay equity claims.

How are you recognising the employment requirements of persons with disabilities?	We ensure our school is accessible for all staff and any requirements for staff to carry out their duties are being met e.g. making equipment available if required.
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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?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		✓
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?		

Richard Kidd
Principal



Strategies for giving effect to Te Tiriti o Waitangi

Grantlea Downs School gives effect to Te Tiriti o Waitangi by:

- community consultation with Maori whanau.
- promoting whanau engagement in school activities and events.
- incorporating Tikanga and Te Reo into teaching and learning programmes.
- explicitly teaching school values and providing professional development for staff on cultural responsiveness.

H R Kidd
Principal