



Glenview School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1725
Principal:	Carl Allan
School Address:	68 Bruce Avenue, Glenview, Hamilton
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Accountant / Service Provider:

**Solutions
Services**
Collaborative School Administration

GLENVIEW SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Glenview 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.

Andrew William Sheath
Full Name of Presiding Member

Andrew Sheath
Signature of Presiding Member

28.05.2024
Date:

Carl Deon Allan
Full Name of Principal

[Signature]
Signature of Principal

28.05.2024
Date:

Glenview School Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Andrew Sheath	Presiding Member	Elected	Sep 2025
Carl Allan	Principal	ex Officio	
Charlotte Watson	Parent Representative	Appointed	Sep 2025
Neil McDonald	Parent Representative	Elected	Sep 2025
Victoria Astrella	Parent Representative	Elected	Sep 2025
Ryan Cox	Parent Representative	Elected	Sep 2025
Richie Jenkins	Parent Representative	Elected	Sep 2025
Laura Galt	Parent Representative	Elected	Sep 2025
Martin Kay	Staff Representative	Elected	Sep 2025

Glenview 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	4,258,248	3,430,713	4,126,138
Locally Raised Funds	3	90,824	54,903	78,338
Interest		67,321	8,000	61,393
Total Revenue		4,416,393	3,493,616	4,265,869
Expense				
Locally Raised Funds	3	23,706	14,000	18,784
Learning Resources	4	3,348,656	2,660,588	3,067,898
Administration	5	331,843	202,535	239,009
Interest		2,170	-	1,951
Property	6	773,521	715,902	792,831
Loss on Disposal of Property, Plant and Equipment		8,677	-	273
Total Expense		4,488,573	3,593,025	4,120,746
Net (Deficit)/Surplus for the year		(72,180)	(99,409)	145,123
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(72,180)	(99,409)	145,123

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

Glenview 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		2,300,353	2,300,353	2,138,999
Total comprehensive revenue and expense for the year		(72,180)	(99,409)	145,123
Contribution - Furniture and Equipment Grant		18,112	-	-
Contribution - Te Mana Tūhono		-	-	16,231
Equity at 31 December		2,246,285	2,200,944	2,300,353
Accumulated comprehensive revenue and expense		2,246,285	2,200,944	2,300,353
Equity at 31 December		2,246,285	2,200,944	2,300,353

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.

Glenview 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	109,976	4,136	86,544
Accounts Receivable	8	261,495	234,070	234,070
GST Receivable		9,118	11,042	11,042
Prepayments		26,177	26,805	26,805
Inventories	9	1,409	1,233	1,233
Investments	10	896,657	1,046,295	1,056,295
		1,304,832	1,323,581	1,415,989
Current Liabilities				
Accounts Payable	12	286,587	256,064	256,064
Revenue Received in Advance	13	6,923	6,368	6,368
Provision for Cyclical Maintenance	14	65,396	116,503	57,680
Finance Lease Liability	15	17,123	16,247	16,247
Funds Held on Behalf of the COL Kahui Ako Cluster	16	22,200	26,469	26,469
		398,229	421,651	362,828
Working Capital Surplus		906,603	901,930	1,053,161
Non-current Assets				
Property, Plant and Equipment	11	1,434,852	1,343,475	1,341,476
		1,434,852	1,343,475	1,341,476
Non-current Liabilities				
Provision for Cyclical Maintenance	14	84,748	23,497	73,320
Finance Lease Liability	15	10,422	20,964	20,964
		95,170	44,461	94,284
Net Assets		2,246,285	2,200,944	2,300,353
Equity		2,246,285	2,200,944	2,300,353

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

Glenview 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		1,191,701	886,643	1,144,082
Locally Raised Funds		94,456	54,903	60,013
Goods and Services Tax (net)		1,924	-	(3,053)
Payments to Employees		(738,429)	(458,860)	(541,834)
Payments to Suppliers		(482,374)	(461,094)	(401,228)
Interest Paid		(2,170)	-	(1,951)
Interest Received		71,852	8,000	55,272
Net cash from Operating Activities		136,960	29,592	311,301
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(275,962)	(122,000)	(595,826)
Proceeds from Sale of Investments		159,638	10,000	133,364
Net cash (to) Investing Activities		(116,324)	(112,000)	(462,462)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,112	-	-
Finance Lease Payments		(11,047)	-	(10,519)
Funds Administered on Behalf of Other Parties		(4,269)	-	(77,291)
Net cash from/(to) Financing Activities		2,796	-	(87,810)
Net increase/(decrease) In cash and cash equivalents		23,432	(82,408)	(238,971)
Cash and cash equivalents at the beginning of the year	7	86,544	86,544	325,515
Cash and cash equivalents at the end of the year	7	109,976	4,136	86,544

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.

Glenview School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Glenview 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 21b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Inventories

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

1.8. 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.

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

1.10. 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.

1.11. 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.

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. 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.

1.15. 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.

1.16. 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.

1.17. 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.

1.18. Budget Figures

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

1.19. 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	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	1,170,163	885,643	1,124,434
Teachers' Salaries Grants	2,483,313	2,048,954	2,388,925
Use of Land and Buildings Grants	572,740	495,116	584,329
Other Government Grants	32,032	1,000	28,450
	<u>4,258,248</u>	<u>3,430,713</u>	<u>4,126,138</u>

3. Locally Raised Funds

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

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Revenue			
Donations and Bequests	9,410	5,700	5,821
Fees for Extra Curricular Activities	10,522	8,000	8,755
Trading	9,293	6,000	6,874
Fundraising and Community Grants	38,695	24,903	24,903
Other Revenue	22,904	10,300	31,985
	<u>90,824</u>	<u>54,903</u>	<u>78,338</u>
Expenses			
Extra Curricular Activities Costs	14,253	8,000	12,584
Trading	9,453	6,000	6,200
	<u>23,706</u>	<u>14,000</u>	<u>18,784</u>
Surplus for the year Locally raised funds	<u>67,118</u>	<u>40,903</u>	<u>59,554</u>

4. Learning Resources

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Curricular	114,790	151,772	95,497
Information and Communication Technology	30,917	21,502	16,160
Employee Benefits - Salaries	2,993,072	2,334,214	2,739,792
Staff Development	25,836	20,000	51,668
Other Learning Resources	1,384	1,400	1,274
Depreciation	182,657	131,700	163,507
	<u>3,348,656</u>	<u>2,660,588</u>	<u>3,067,898</u>

5. Administration

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Audit Fees	9,077	7,005	7,215
Board Fees and Expenses	67,504	14,300	22,258
Other Administration Expenses	61,127	48,240	53,934
Employee Benefits - Salaries	170,086	116,600	137,954
Insurance	18,414	11,000	12,258
Service Providers, Contractors and Consultancy	5,635	5,390	5,390
	<u>331,843</u>	<u>202,535</u>	<u>239,009</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	58,226	53,600	59,249
Cyclical Maintenance	22,891	10,000	23,014
Adjustment to the Provision- Other Adjustments	(3,747)	9,000	4,446
Heat, Light and Water	21,129	22,651	19,825
Rates	9,512	5,600	7,323
Repairs and Maintenance	14,110	44,335	16,455
Use of Land and Buildings	572,740	495,116	584,329
Other Property Expenses	16,749	18,600	16,160
Employee Benefits - Salaries	61,911	57,000	62,030
	<u>773,521</u>	<u>715,902</u>	<u>792,831</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 nationwide 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	109,976	4,136	86,544
Cash and Cash Equivalents for Statement of Cash Flows	<u>109,976</u>	<u>4,136</u>	<u>86,544</u>

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

Of the \$109,976 Cash and Cash Equivalents, \$709 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$109,976 Cash and Cash Equivalents, \$6,214 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 \$109,976 Cash and Cash Equivalents, \$22,200 is held by the School on behalf of the COL Kahui Ako cluster. See note 16 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	-	3,195	3,195
Receivables from the Ministry of Education	3,245	-	-
Interest Receivable	15,559	20,090	20,090
Teacher Salaries Grant Receivable	242,691	210,785	210,785
	<u>261,495</u>	<u>234,070</u>	<u>234,070</u>
Receivables from Exchange Transactions	15,559	23,285	23,285
Receivables from Non-Exchange Transactions	245,936	210,785	210,785
	<u>261,495</u>	<u>234,070</u>	<u>234,070</u>

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,409	1,233	1,233
	<u>1,409</u>	<u>1,233</u>	<u>1,233</u>

10. Investments

The School's Investment activities are classified as follows:

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	896,657	1,046,295	1,056,295
Total Investments	896,657	1,046,295	1,056,295

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2024						
Building Improvements	779,451	217,556	(273)	-	(53,162)	943,572
Furniture and Equipment	380,475	41,161	(9,133)	-	(61,883)	330,620
Information and Communication Technology	138,983	19,188	(4,679)	-	(45,501)	107,991
Leased Assets	37,554	8,748	-	-	(18,551)	27,751
Library Resources	25,013	3,659	(194)	-	(3,560)	24,918
Balance at 31 December 2024	1,341,476	290,312	(14,279)	-	(182,657)	1,434,852

The net carrying value of furniture and equipment held under a finance lease is \$27,751 (2023: \$37,554)

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	1,773,669	(830,097)	943,572	1,598,483	(819,032)	779,451
Furniture and Equipment	783,952	(453,332)	330,620	775,185	(414,710)	360,475
Information and Communication Technology	441,051	(333,060)	107,991	573,066	(434,083)	138,983
Leased Assets	63,806	(36,055)	27,751	58,470	(20,916)	37,554
Library Resources	92,298	(67,380)	24,918	89,332	(64,319)	25,013
Balance at 31 December	3,154,776	(1,719,924)	1,434,852	3,094,536	(1,753,060)	1,341,476

12. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Creditors	12,261	18,833	18,833
Accruals	7,577	5,715	5,715
Employee Entitlements - Salaries	256,596	224,360	224,360
Employee Entitlements - Leave Accrual	10,153	7,156	7,156
	286,587	256,064	256,064
Payables for Exchange Transactions	286,587	256,064	256,064
	286,587	256,064	256,064

The carrying value of payables approximates their fair value.

13. Revenue Received In Advance

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Grants In Advance - Ministry of Education	6,214	6,096	6,096
Other Revenue In Advance	709	272	272
	6,923	6,368	6,368



14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	131,000	131,000	103,540
Increase to the Provision During the Year	22,891	9,000	23,014
Other Adjustments	(3,747)	-	4,446
Provision at the End of the Year	150,144	140,000	131,000
Cyclical Maintenance - Current	65,396	116,503	57,680
Cyclical Maintenance - Non current	84,748	23,497	73,320
	150,144	140,000	131,000

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	18,273	17,869	17,869
Later than One Year	10,784	21,767	21,767
Future Finance Charges	(1,512)	(2,425)	(2,425)
	27,545	37,211	37,211
Represented by:			
Finance lease liability - Current	17,123	16,247	16,247
Finance lease liability - Non-current	10,422	20,964	20,964
	27,545	37,211	37,211

16. Funds Held on Behalf of the COL Kahui Ako Cluster

Glenview School was the lead school and holds funds on behalf of the Kahui Ako 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	26,469	26,469	49,999
Funds Received from Cluster Members	5,000	-	31,831
Funds Spent on Behalf of the Cluster	(9,269)	-	(55,361)
Funds Held at Year End	22,200	26,469	26,469

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,935	4,120
<i>Leadership Team</i>		
Remuneration	439,413	421,750
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	443,348	425,870

There are eight members of the Board excluding the Principal. The Board had held nine 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	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
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	5.00	4.00
110 - 120	-	2.00
120 - 130	2.00	1.00
	7.00	7.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board has no capital commitments (2023:\$nil).

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	109,976	4,136	86,544
Receivables	261,495	234,070	234,070
Investments - Term Deposits	896,657	1,046,295	1,056,295
Total Financial assets measured at amortised cost	1,268,128	1,284,501	1,376,909

Financial liabilities measured at amortised cost

Payables	286,587	256,064	256,064
Finance Leases	27,545	37,211	37,211
Total Financial liabilities measured at amortised Cost	314,132	293,275	293,275

23. Events After Balance Date

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

24. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GLENVIEW SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Glenview School (the School). The Auditor-General has appointed me, Foster Shek, using the staff and resources of PKF Hamilton Audit Ltd, 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 17, 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 28 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.

Other Matter

Without modifying our opinion, we draw readers' attention to the fact that the school spent \$29,458 on three overseas trips during 2024. The principal travelled to Canada to attend the Ulead conference and to visit schools in Montreal, to Vietnam with the Presiding Member of the board to market the school to overseas students, and to Samoa to conduct a site visit for a potential future kapa haka trip. While all these trips had a business purpose consistent with the school's strategy, the school did not provide sufficient evidence that all expenditure incurred had a clear business purpose, in particular the stopovers during the trip to Canada, and spending on tourist activities in Samoa. It was therefore not possible to assess whether the funds have been spent in accordance with the school's policies, and the expectations for the use of public funds.

Not keeping accounting records that correctly explain the transactions of the school is a breach of Section 168 (1) of the Crown Entities Act 2004.



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, a Report on how the school has given effect to Te Tiriti o Waitangi, 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.

A handwritten signature in blue ink, appearing to read 'Foster Shek'.

Foster Shek
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand



Kiwi Sport Report for 2024

In 2024, Glenview Primary School received a KiwiSport grant of \$6,462. This funding played an important role in supporting and strengthening our school sports programme.

The grant was used to:

- Purchase new sports equipment and uniforms to ensure our students had access to quality gear across various codes
- Acknowledge the commitment of our volunteer sports coaches and managers, whose time and effort directly contribute to the development and wellbeing of our tamariki
- Subsidise team fees for students participating in local competitions, ensuring cost was not a barrier to participation
- In some cases, it was used to fully fund individual students, enabling them to take part in competitive sport when financial constraints may have otherwise prevented them
- Support the role of our Basketball Administrator, who oversees the coordination and management of 11 basketball teams—a vital part of our school's sporting success

In 2024, our students proudly took part in a range of sporting competitions including rugby, netball, hockey, basketball, and for the first time, a touch 7s tournament. The KiwiSport grant continues to make a real difference in expanding access to sport and developing confident, active learners at Glenview Primary.



Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Glenview Primary School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

2024 School Targets - Statement of Variance

READING TARGET:

85% Year 2, 4 & 6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)

Accelerate meeting students across Y2, 4 and 6 from their current Reading level to above their current level.

	Y1-6 (All)	Males	Females	NZE	Māori
2024	65%	61%	68%	75%	56%
2023	57%	56%	59%	62%	55%

Overall Noticings:

The 2024 data reflects significant progress in student achievement across multiple demographics when compared to 2023. These improvements demonstrate the effectiveness of targeted strategies and the school's commitment to fostering growth for all learners.

All Students (Years 1-6): Achievement rose from 57% in 2023 to 65% in 2024, reflecting an impressive 8% increase. This marks a strong recovery trajectory post-pandemic and signals the success of whole-school initiatives.

The gap between males and females has narrowed, with both groups demonstrating significant gains, showing progress toward gender equity in achievement.

Conclusion:

The data highlights a year of considerable achievement in Reading, with meaningful progress across genders and ethnic groups. These results reflect the school's focus on equity, culturally responsive practices, and evidence-based interventions. The sustained upward trajectory provides a solid foundation for continued growth and success in the coming years.

Analysis Against Targets:

70% of Year 2 students are reading at Level 1.

70% males and 70% females have achieved this target.

It included 92% NZE; 50% Māori, 73% Asian, 60% Pacifica & 50% Other students

This cohort fell short of the 2024 target by 15%.

As Year 1's in 2023 this cohort achieved 37%.

65% of Year 4 students are reading at or above Level 2.

66% males and 64% females have achieved this target.

It included 72% NZE; 71% Māori; 75% Pacifica; 78% Asian students & 20% Other students

This cohort fell short of the 2024 target by 20%.

As Year 3's in 2023 this cohort achieved 55%.

75% of Year 6 students are reading at or above Level 3.

69% males and 83% females have achieved this target

It included 84% NZE; 70% Māori; 75% Pacifica; 87% Asian students and 0% Other students

This cohort achieved within the 2024 target by 6%.

As Year 5's in 2023 this cohort achieved 78%.

Accelerate meeting students across Y2, 4 and 6 from their current Reading level to above their current level.

Year	Data Take 1 (Number of students above/well above)	Data Take 2 (Number of students above/well above)
2		14 (20%)
4	0	6 (10%)
6	5 (8%)	24 (33%)

111 students have joined the school this year which is 28% of the entire school roll. Students enrolling in school tend to be achieving below the expected standard across all year levels.

256 students (65%) are reading appropriately or above expectation. This is an 8% increase from 2023 end of year data.

Across all cohorts (Y1-6) 44% Māori are underachieving in Reading compared to 25% NZE students.

Of the students working below the expected level, 82 are ESOL, have high learning needs (IEP) and/or are chronically absent (under 70% attendance).

Actions in 2024 to lift student achievement in Reading included:

- Continuation of 13 Teacher Aides supported students (including ESOL students) within a range of programmes to build oral language, consolidate alphabet & sight word knowledge, extend reading mileage and reading comprehension tasks
- Update of Glenview School Reading Procedures
- The implementation of BSLA for a the first whole year was strengthened and assessment practices were updated.
- Reading Recovery/BSLA Tier 2 provided individualised/small group teaching for 32 students (22 males and 10 females)
- An emphasis on effective teaching practices continued in 2024, through coaching and mentoring sessions in CRT; this involved goal setting by teachers, class observations and professional conversations
- BSLA principles were re-visited in junior team meetings to maintain fidelity to the programme
- Integration of Learnership principles to raise expectations and achievement
- Resources for phonics plus readers was increased to one set per class
- Alignment observations (planning, assessment and HERO) were carried out in Term 3

Where To 2025:

The 2025 Reading targets:

1. 85% achievement for Y2, 4 & 6 student cohorts working within Phase 1 and Phase 2
2. Accelerate meeting students across Y2, 4 & 6 from their current reading level to above their current level

Actions to support this intended outcome include:

- Tier Two structured literacy implementation (0.6) across Years 1-2 for children not making expected progress
- Maintain fidelity to BSLA and assessment practices within the junior team
- Implementation of BSLA and training for the middle team in Terms 1 and 2
- Appointment of a Literacy/Numeracy School lead to support teacher capability in these areas
- Implementation of the refreshed Literacy Curriculum and upskilling of teachers through CRT
- Devise our school-wide structured literacy approach (Years 0-6)
- SLT mentoring Team Leaders as coaches who examine effective teaching practices and ongoing analysis with their team while tracking student progress
- Implementation of an ESOL programme targeting Years 3-6
- The frequency of lessons is consistent and in line with the GVS procedure (one hour a day)
- Alignment is in place with planning, goals, assessment and HERO
- Staff and students use learnership throughout the school as a tool to excel in learning
- Promotion of greater integration of reading across the curriculum

WRITING TARGET:

- 80% Y2, 4 & 6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)
- Accelerate meeting students across Y2, 4 and 6 from their current Writing level to above their current level.

	Y1-6 (All)	Males	Females	NZE	Māori
2024	60%	56%	63%	66%	61%
2023	61%	58%	64%	67%	56%

Overall Noticings:

The overall achievement rate for all students (Years 1-6) remained stable, with a slight change from 61% in 2023 to 60% in 2024. This demonstrates consistency in maintaining performance levels despite challenges such as an increasing ESOL roll, absenteeism and learning needs.

Māori Students: Achievement improved significantly from 56% in 2023 to 61% in 2024, a 5% increase. This progress is a major success and highlights the effectiveness of culturally responsive teaching and targeted support for Māori learners.

Conclusion:

The 2024 data demonstrates stability in overall achievement and notable progress for Māori students, which is a key highlight of the year. The school's commitment to equity and culturally responsive practices has yielded positive outcomes. Moving forward, there is an opportunity to focus on re-engaging male learners and further strengthening support systems to sustain and build on these successes.

79% of Year 2 students are writing at or above Level 1iii.

74% males and 82% females have achieved this target

It included 96% NZE; 73% Māori, 8% (12 of 15) Asian; 3 of 5 Pacifica and 1 of 3 Other students

This cohort achieved within the 2024 target by 1%.

As Year 1's in 2023 this cohort achieved 66%.

41% of Year 4 students are writing at or above Level 2

34% males and 50% of females have achieved this target

It included 39% NZE; 54% Māori, 33% Asian; 25% Pacifica & 1 of 5 Other students

This cohort fell short of the 2024 target by 39%

As Year 3's in 2023 this cohort achieved 43%.

50% of Year 6 students are writing at or above Level 3.

43% males and 57% females have achieved this target

It included 50% NZE; 55% Māori, 54% Asian, 25% Pacifica

This cohort fell short of the 2024 target by 30%,

As Year 5's in 2023 this cohort achieved 53%.

Accelerate meeting students across Y2, 4 and 6 from their current Writing level to above their current level.

Year	Data Take 1 (Number of students above/well above)	Data Take 2 (Number of students above/well above)
2	2 (3%)	11 (15%)

4	0	2 (3%)
6	0	5 (7%)

Analysis Against Targets:

There has been considerable growth in the number of students working above expectation between Data Takes, especially in the Year 2 cohort.

111 students have joined the school this year which is 28% of the entire school roll. Students enrolling in school tend to be achieving below the expected standard across all year levels.

238 students (60%) are writing at or above expectation. This is similar to the 2023 end-of-year data (1% variance).

Across all cohorts (Y1-6) 38% Māori are underachieving in writing compared to 33% of NZE students.

Of the students working below the expected level, 77 are ESOL, have high learning needs (IEP) and/or are chronically absent (under 70% attendance).

Actions in 2024 to lift student achievement in Writing included:

- Update Glenview School Writing Procedures
- Continuation of 13 Teacher Aides to support students (including ESOL students) in-class writing programmes and vocab development through oral language groups
- An emphasis on effective teaching practices continued in 2024, through coaching and mentoring sessions in CRT; this involved goal setting by teachers, class observations and professional conversations
- The implementation of BSLA was strengthened and assessment practices were updated
- Staff used Writing Progressions as part of an ongoing tracking system
- School and team moderation of levels occurred in Terms 2 and 4
- Integration of Learnership principles to raise expectations and achievement
- A CRT session was centred around the writing strand of the refreshed curriculum to start increasing teacher understanding
- Alignment observations (planning, assessment and HERO) were carried out in Term 3

Where to 2025:

The 2025 Writing targets:

1. 80% achievement for Y2, 4 & 6 student cohorts working within Phase 1 and Phase 2
2. Accelerate meeting students across Y2, 4 & 6 from their current writing level to above their current level

Actions to support this intended outcome include:

- Tier Two structured literacy (0.6) implementation across Year 1-2 for children not making expected progress
- Maintain fidelity to BSLA and assessment practices within the junior team
- Implementation of BSLA and training for the middle team in terms 1 and 2
- Appointment of a Literacy/Numeracy School lead to support teacher capability in these areas
- Implementation of the refreshed Literacy curriculum and upskilling of teachers through CRT coaching and mentoring sessions
- Devise our school-wide structured literacy approach
- Implementation of an ESOL programme targeting Years 3-6
- Daily, targeted writing programmes using 'Hattie & Marzano' effective strategies as a basis for planning and teaching
- SLT mentoring of Team Leaders as coaches who examine tracking and analysis of student progress in their teams
- Continued selection of meaningful writing contexts that reflect student identity & interest, particularly for Māori students
- Embed moderation (assessment and programme content between Y2 & 3 teachers and Y4 & 5 teachers) to continue to address discrepancies in year-to-year data as students move from one syndicate to another.
- Staff and students use learnership throughout the school as a tool to excel learning
- Promoting greater integration of writing across the curriculum
- Including hands on learning opportunities to increase engagement in males

- Alignment is in place with planning, goals, assessment and HERO

MATHS TARGET:

85% Year 2, 4 & 6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)

Accelerate meeting students across Y2, 4 and 6 from their current Maths level to above their current level.

	Y1-6 (All)	Males	Females	NZE	Māori
2024	79%	77%	77%	84%	74%
2023	75%	72%	76%	79%	70%

Overall Noticings:

All Students (Years 1-6): Achievement increased from 75% in 2023 to 79% in 2024, reflecting a strong 4% improvement. This shows continued growth and success in lifting overall student performance.

The 2024 data reflects significant progress toward achieving gender equality in student outcomes. Both males and females achieved a 77% success rate, demonstrating parity in performance across genders.

The 4% increase in Māori achievement is a key success, signaling the impact of focused efforts to support this group and address equity.

Conclusion:

The 2024 data reflects another year of significant progress, with increases across all key demographics. The school's commitment to equity and evidence-based teaching practices has delivered improved outcomes, particularly for Māori learners and male students.

80% of Year 2 students are working at or above Level 1

81% males and 78% females have achieved this target

It included 88% NZE; 73% Māori, 93% Asian, 60% Pacifica & 1 of 3 Other students

This cohort achieved within the 2024 target by 5%.

As Year 1's in 2023 this cohort achieved 88%.

66% of Year 4 students are working at or above Level 2 NZC

66% males and 64% females have achieved this target

It included 62% NZE; 67% Māori, 89% Asian & 75% Pacifica & 1 of 5 Other students

This cohort fell short of the 2024 target by 19%

As Year 3's in 2023 this cohort achieved 71%.

68% of Year 6 students are working at or above Level 3.

65% males and 70% females have achieved this target

It included 81% NZE; 70% Māori, 69% Asian, 50% Pacifica

This cohort fell short of the 2024 target by 17%

As Year 5's in 2023 this cohort achieved 66%.

Accelerate meeting students across Y2, 4 and 6 from their current Writing level to above their current level.

Year	Data Take 1 (Number of students above/well above)	Data Take 2 (Number of students above/well above)
2	8 (11%)	21 (31%)
4	0	14 (24%)
6	6 (9%)	11 (15%)

Analysis Against Targets:

There has been significant growth in the number of students working above expectation in Maths, this is especially obvious in Years 2 and 4, where one third of the Year 2 cohort has achieved this level.

111 students have joined the school this year which is 28% of the entire school roll. Students enrolling in school tend to be achieving below the expected standard across all year levels.

311 students (78%) are working at or above expectation. This is a 4% increase from 2023 end-of-year data.

Across all cohorts (Y1-6) 26% Māori are underachieving in Maths compared to 16% NZE students.

Of the students working below the expected level, 56 are ESOL, have high learning needs (IEP) or are chronically absent (under 70% attendance).

Actions in 2024 to lift student achievement in Maths included the continuation of:

- Updated Glenview School Maths Procedures
- Identification of underperforming students through the close monitoring of progress during team meetings
- Mentoring of new staff members to understand and use Glenview tracking, planning and assessment measures
- Familiarity with using the revised Maths Progressions to guide planning and programmes during CRT sessions
- Movement towards a 'problem-solving' approach to engage and challenge learners
- Assessment for Y4-6 using PAT triangulates collated data
- Implementation of digital resources; Mathletics (Years 2-4) and IXL (Years 5 and 6)
- Integration of Learnership principles to raise expectations and achievement
- Alignment observations carried out in Term 3

Where to 2025:

The 2025 Mathematics targets:

1. 85% achievement for Y2, 4 & 6 working within Phase 1 and Phase 2
2. Accelerate meeting students across Y2, 4 & 6 from their current maths level to above their current level

Actions to support this intended outcome include:

- SLT mentoring Team Leaders as coaches who examine effective teaching practices and ongoing analysis with their team, while tracking student progress.
- The frequency of lessons is consistent and in line with the GVS procedures
- Appointment of a Literacy/Numeracy School lead to support teacher capability in these areas
- Implementation of the refreshed Maths curriculum and upskilling of teachers through CRT
- Introduction of a school-wide Maths programme; 'Maths No Problem'
- PLD for staff to support 'Maths No Problem Approach'
- MOE teacher only days scheduled during 2025 (2 - 4 days)
- Alignment is in place with planning, goals, assessment and HERO
- Staff and students use Learnership throughout the school as a tool to excel learning
- Continued use of digital resources Mathletics (Years 2-4) and IXL (Years 5 and 6) to support understanding
- Display an efficient way to monitor and track students' growth regardless of current level
- The use of team-wide assessments to confirm teaching effectiveness, inform future teaching and provide consistency
- Embed moderation (assessment and programme content between Y2 & 3 teachers and Y4 & 5 teachers) to continue to address discrepancies in year-to-year data as students move from one syndicate to another.

Cumulative Data Table: 2023-2024

Reading: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2023	2024
Y1	37%	60%
Y2	51%	70%
Y3	55%	52%
Y4	69%	65%
Y5	78%	63%
Y6	65%	75%

Summary: The 2024 results highlight significant gains in critical year levels, particularly in Year 1, Year 2, and Year 6, demonstrating the school's capacity to deliver impactful teaching strategies. Addressing the challenges in Years 3, 4, and 5 will ensure continued progress and equitable achievement for all students.

Writing: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2023	2024
Y1	94%	95%
Y2	66%	79%
Y3	43%	43%
Y4	55%	41%
Y5	53%	47%
Y6	46%	50%

Summary: The 2024 data reflects positive gains in critical early and transition years, while highlighting the need for focused interventions in middle-primary cohorts. By addressing these challenges and building on successes, the school can ensure consistent growth and equity across all year levels.

Maths: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2023	2024
Y1	88%	95%
Y2	82%	80%
Y3	71%	87%
Y4	75%	66%
Y5	66%	69%
Y6	58%	68%

Summary: Year 3 showed the most significant growth, increasing from 71% in 2023 to 87% in 2024 (+16%). This highlights the success of interventions targeted at this cohort. The 2024 results highlight notable successes in foundational and transition year levels, particularly in Years 1, 3, and 6. However, the declines in Year 4 and the slower growth in Year 5 underscore the need for targeted support to ensure learning continuity and equity.



Board Report - Effect Te Tiriti o Waitangi

Glenview Primary School is committed to upholding the principles of Te Tiriti o Waitangi (The Treaty of Waitangi) through meaningful integration of te reo Māori, tikanga Māori, and culturally responsive practices within our school environment. As a Level 4b school in te reo Māori, we ensure that Māori students can learn as Māori, and all students benefit from exposure to New Zealand's bicultural heritage.

1. The Treaty of Waitangi Principles in Action

The Treaty outlines three key principles—Partnership, Protection, and Participation—which guide Glenview Primary's approach to Māori education.

1.1 Partnership: Working with Whānau and Iwi

- Collaboration with Māori Whānau and Community: We actively engage with Māori whānau through hui, consultation meetings, and Māori student achievement discussions to ensure that their voices are heard in school decision-making.
- Connections with Local Iwi: We work alongside local iwi to enrich our curriculum, bringing mātauranga Māori (Māori knowledge) and tikanga (customs) into classroom learning.
- Whānau Support Groups: We facilitate opportunities for whānau to contribute to the development of our Māori education strategy.

1.2 Protection: Promoting Te Reo Māori and Tikanga

As a Level 4b school in te reo Māori, Glenview Primary integrates up to 3 hours of Māori language instruction per week to support students in developing their te reo proficiency.

- Te Reo Māori in the Classroom: Teachers incorporate te reo Māori daily through greetings, commands, waiata, karakia, and classroom instructions.
- Māori Cultural Practices: The school ensures Māori tikanga is respected by embedding powhiri (welcoming ceremonies), kapa haka, and waiata in school life.
- Māori Perspectives in the Curriculum: Māori stories, history, and perspectives are included across learning areas, ensuring a bicultural lens in teaching.

1.3 Participation: Māori Students Achieving as Māori

- Allowing Māori to Learn as Māori:
 - Māori students have access to culturally affirming learning environments, where they see their identity and heritage reflected in their education.
 - Kapa Haka is a key part of school life, allowing Māori students to connect with their culture while promoting leadership and confidence.
 - The school encourages Māori student voice in leadership roles, ensuring their perspectives help shape school initiatives.
- Professional Development for Staff: Teachers participate in cultural competency training (e.g., Te Tiriti o Waitangi workshops and Te Reo Māori pronunciation) to create inclusive learning spaces.

Conclusion

Glenview Primary School continues to give effect to the Treaty of Waitangi by embracing a bicultural approach to education, fostering partnerships with Māori whānau, integrating te reo and tikanga Māori, and ensuring Māori students can achieve success as Māori. Our Level 4b status in te reo Māori demonstrates our commitment to strengthening language, culture, and identity, ensuring a responsive and inclusive learning environment for all.