



Glenview School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1725
Principal: Carl Allan
School Address: 68 Bruce Avenue, Glenview, Hamilton
School Phone: 07 843 5598
School Email: office@glenview.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

GLENVIEW SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 18	Notes to the Financial Statements
19- 21	Independent Auditor's Report

Glenview School

Statement of Responsibility

For the year ended 31 December 2025

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

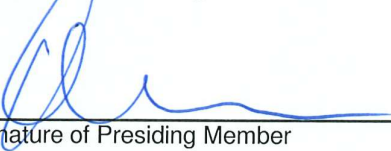
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

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

Ryan Cox

Full Name of Presiding Member



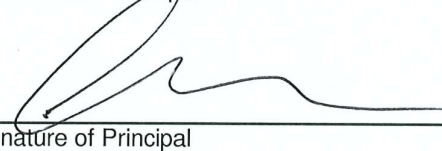
Signature of Presiding Member

19/5/26

Date:

Carl Allan

Full Name of Principal



Signature of Principal

19.05.26

Date:

Glenview School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Ryan Cox	Presiding Member	Elected	Sep 2028
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
Richie Jenkins	Parent Representative	Elected	Sep 2025
Laura Galt	Parent Representative	Elected	Sep 2025
Martin Kay	Staff Representative	Elected	Sep 2028
Stephen Alexander	Parent Representative	Elected	Sep 2028
Victoria Astrella	Parent Representative	Elected	Sep 2028
Ainsley Day	Parent Representative	Elected	Sep 2028
Jacob Douglas	Parent Representative	Elected	Sep 2028
Mitchell Hyde	Parent Representative	Elected	Sep 2028
Ruby Owen	Parent Representative	Elected	Sep 2028

Glenview School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,505,757	3,551,524	4,258,248
Locally Raised Funds	3	192,047	32,500	90,824
Interest		44,604	10,000	67,321
Total Revenue		4,742,408	3,594,024	4,416,393
Expense				
Locally Raised Funds	3	39,656	17,000	23,706
Learning Resources	4	3,580,667	2,673,913	3,348,656
Administration	5	319,337	319,380	331,843
Interest		2,416	-	2,170
Property	6	686,999	724,382	773,521
Loss on Disposal of Property, Plant and Equipment		149	-	8,677
Total Expense		4,629,224	3,734,675	4,488,573
Net Surplus / (Deficit) for the year		113,184	(140,651)	(72,180)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		113,184	(140,651)	(72,180)

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,246,285	2,246,285	2,300,353
Total comprehensive revenue and expense for the year		113,184	(140,651)	(72,180)
Contribution - Furniture and Equipment Grant		-	-	18,112
Contribution - Te Mana Tūhono		7,164	-	-
Distributions to the Ministry of Education	16	(6,619)	-	-
Equity at 31 December		2,360,014	2,105,634	2,246,285
Accumulated comprehensive revenue and expense		2,360,014	2,105,634	2,246,285
Equity at 31 December		2,360,014	2,105,634	2,246,285

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 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	108,646	114,323	109,976
Accounts Receivable	8	280,698	261,495	261,495
GST Receivable		26,988	9,118	9,118
Prepayments		37,951	26,177	26,177
Inventories	9	1,243	1,409	1,409
Investments	10	932,125	796,657	896,657
Funds Receivable for Capital Works Projects	16	7,273	-	-
		<u>1,394,924</u>	<u>1,209,179</u>	<u>1,304,832</u>
Current Liabilities				
Accounts Payable	12	315,543	286,587	286,587
Revenue Received in Advance	13	900	6,923	6,923
Provision for Cyclical Maintenance	14	-	138,722	65,396
Finance Lease Liability	15	17,832	17,123	17,123
Funds held for Capital Works Projects	16	5,135	-	-
Funds Held on Behalf of the COL Kahui Ako Cluster	17	7,400	22,200	22,200
		<u>346,810</u>	<u>471,555</u>	<u>398,229</u>
Working Capital Surplus		1,048,114	737,624	906,603
Non-current Assets				
Property, Plant and Equipment	11	1,488,170	1,398,852	1,434,852
		<u>1,488,170</u>	<u>1,398,852</u>	<u>1,434,852</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	133,543	20,420	84,748
Finance Lease Liability	15	42,727	10,422	10,422
		<u>176,270</u>	<u>30,842</u>	<u>95,170</u>
Net Assets		<u>2,360,014</u>	<u>2,105,634</u>	<u>2,246,285</u>
Equity		<u>2,360,014</u>	<u>2,105,634</u>	<u>2,246,285</u>

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 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,282,414	1,007,454	1,191,701
Locally Raised Funds		137,806	32,500	94,456
International Students		53,870	-	-
Goods and Services Tax (net)		(17,870)	-	1,924
Payments to Employees		(725,240)	(488,600)	(738,429)
Payments to Suppliers		(515,806)	(573,007)	(482,374)
Interest Paid		(2,416)	-	(2,170)
Interest Received		49,351	10,000	71,852
Net cash from/(to) Operating Activities		262,109	(11,653)	136,960
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(192,431)	(84,000)	(275,962)
Purchase of Investments		(35,468)	-	-
Proceeds from Sale of Investments		-	100,000	159,638
Net cash (to)/from Investing Activities		(227,899)	16,000	(116,324)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	18,112
Distributions to the Ministry of Education		(6,619)	-	-
Finance Lease Payments		(11,983)	-	(11,047)
Funds Administered on Behalf of Other Parties		(16,938)	-	(4,269)
Net cash (to)/from Financing Activities		(35,540)	-	2,796
Net (decrease)/increase in cash and cash equivalents		(1,330)	4,347	23,432
Cash and cash equivalents at the beginning of the year	7	109,976	109,976	86,544
Cash and cash equivalents at the end of the year	7	108,646	114,323	109,976

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 2025

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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

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

1.8. 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 material.

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	5-75 years
Furniture and Equipment	3-10 years
Information and Communication Technology	3-5 years
Motor Vehicles	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 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 initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

1.17. 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 statement 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,267,155	1,006,454	1,170,163
Teachers' Salaries Grants	2,697,461	2,048,954	2,483,313
Use of Land and Buildings Grants	512,226	495,116	572,740
Other Government Grants	28,915	1,000	32,032
	<u>4,505,757</u>	<u>3,551,524</u>	<u>4,258,248</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	7,319	5,700	9,410
Fees for Extra Curricular Activities	10,005	8,000	10,522
Trading	10,404	9,000	9,293
Fundraising and Community Grants	77,564	-	38,695
Other Revenue	32,885	9,800	22,904
International Student Fees	53,870	-	-
	<u>192,047</u>	<u>32,500</u>	<u>90,824</u>
Expense			
Extra Curricular Activities Costs	11,787	8,000	14,253
Trading	10,820	9,000	9,453
International Student - Other Expenses	17,049	-	-
	<u>39,656</u>	<u>17,000</u>	<u>23,706</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>152,391</u>	<u>15,500</u>	<u>67,118</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	114,442	152,476	114,790
Information and Communication Technology	32,228	23,083	30,917
Employee Benefits - Salaries	3,196,855	2,326,954	2,993,072
Staff Development	36,722	50,000	25,836
Depreciation	199,209	120,000	182,657
Other Learning Resources	1,211	1,400	1,384
	<u>3,580,667</u>	<u>2,673,913</u>	<u>3,348,656</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,440	7,400	9,077
Board Fees and Expenses	53,308	64,300	67,504
Other Administration Expenses	64,959	70,250	61,127
Employee Benefits - Salaries	162,696	151,600	170,086
Insurance	22,634	20,000	18,414
Service Providers, Contractors and Consultancy	6,300	5,830	5,635
	<u>319,337</u>	<u>319,380</u>	<u>331,843</u>



6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	61,381	58,600	58,226
Cyclical Maintenance	(16,601)	19,000	19,144
Heat, Light and Water	23,449	22,000	21,129
Rates	6,950	10,000	9,512
Repairs and Maintenance	18,234	41,666	14,110
Use of Land and Buildings	512,226	495,116	572,740
Employee Benefits - Salaries	60,065	59,000	61,911
Other Property Expenses	21,295	19,000	16,749
	<u>686,999</u>	<u>724,382</u>	<u>773,521</u>

The Use of Land and Buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	108,646	114,323	109,976
Cash and cash equivalents for Statement of Cash Flows	<u>108,646</u>	<u>114,323</u>	<u>109,976</u>

Of the \$108,646 Cash and Cash Equivalents, \$13,435 is subject to restrictions for the following reasons:

- \$900 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 13.
- \$5,135 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.
- \$7,400 is held by the School on behalf of the COL Kahui Ako cluster. See note 17 for details of the revenue and expenditure of the cluster.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables from the Ministry of Education	3,132	3,245	3,245
Interest Receivable	10,812	15,559	15,559
Teacher Salaries Grant Receivable	266,754	242,691	242,691
	<u>280,698</u>	<u>261,495</u>	<u>261,495</u>
Receivables from Exchange Transactions	10,812	15,559	15,559
Receivables from Non-Exchange Transactions	269,886	245,936	245,936
	<u>280,698</u>	<u>261,495</u>	<u>261,495</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	1,243	1,409	1,409
	<u>1,243</u>	<u>1,409</u>	<u>1,409</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	932,125	796,657	896,657
Total Investments	<u>932,125</u>	<u>796,657</u>	<u>896,657</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	943,572	-	-	-	(58,089)	885,483
Furniture and Equipment	330,620	14,822	-	-	(58,139)	287,303
Information and Communication Technology	107,991	133,124	-	-	(58,464)	182,651
Motor Vehicles	-	48,251	-	-	(1,738)	46,513
Leased Assets	27,751	57,159	(4,640)	-	(19,188)	61,082
Library Resources	24,918	3,960	(149)	-	(3,591)	25,138
	<u>1,434,852</u>	<u>257,316</u>	<u>(4,789)</u>	<u>-</u>	<u>(199,209)</u>	<u>1,488,170</u>

The net carrying value of furniture and equipment held under a finance lease is \$61,082 (2024: \$27,751)

Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Building Improvements	1,773,669	(888,186)	885,483	1,773,669	(830,097)	943,572
Furniture and Equipment	793,990	(506,687)	287,303	783,952	(453,332)	330,620
Information and Communication Technology	504,771	(322,120)	182,651	441,051	(333,060)	107,991
Motor Vehicles	48,252	(1,739)	46,513	-	-	-
Leased Assets	76,516	(15,434)	61,082	63,806	(36,055)	27,751
Library Resources	95,708	(70,570)	25,138	92,298	(67,380)	24,918
	<u>3,292,906</u>	<u>(1,804,736)</u>	<u>1,488,170</u>	<u>3,154,776</u>	<u>(1,719,924)</u>	<u>1,434,852</u>

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	21,503	12,261	12,261
Accruals	6,313	7,577	7,577
Employee Entitlements - Salaries	283,410	256,596	256,596
Employee Entitlements - Leave Accrual	4,317	10,153	10,153
	<u>315,543</u>	<u>286,587</u>	<u>286,587</u>
Payables for Exchange Transactions	315,543	286,587	286,587
	<u>315,543</u>	<u>286,587</u>	<u>286,587</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	6,214	6,214
Other Revenue in Advance	900	709	709
	<u>900</u>	<u>6,923</u>	<u>6,923</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	150,144	150,144	131,000
Increase/(decrease) to the Provision During the Year	(16,601)	19,000	19,144
Use of the Provision During the Year	-	(10,002)	-
Provision at the End of the Year	<u>133,543</u>	<u>159,142</u>	<u>150,144</u>
Cyclical Maintenance - Current	-	138,722	65,396
Cyclical Maintenance - Non current	133,543	20,420	84,748
	<u>133,543</u>	<u>159,142</u>	<u>150,144</u>

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

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	22,124	18,273	18,273
Later than One Year	48,504	10,784	10,784
Future Finance Charges	(10,069)	(1,512)	(1,512)
	<u>60,559</u>	<u>27,545</u>	<u>27,545</u>
Represented by:			
Finance lease liability - Current	17,832	17,123	17,123
Finance lease liability - Non current	42,727	10,422	10,422
	<u>60,559</u>	<u>27,545</u>	<u>27,545</u>

16. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Fencing Project #252623	-	76,360	(77,844)	6,619	5,135
Adm Block Upgrade	-	-	(7,273)	-	(7,273)
Additional Security Reimb #234765	-	4,500	(4,500)	-	-
Totals	<u>-</u>	<u>80,860</u>	<u>(89,617)</u>	<u>6,619</u>	<u>(2,138)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	5,135
Funds Receivable from the Ministry of Education	(7,273)

The Board provided \$6,619 of funding to complete Fencing Project #252623 and close out the project from retained surpluses. The \$6,619 was treated as a donation to the Ministry of Education via a distribution through equity.



17. 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.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	22,200	22,200	26,469
Funds Received from Cluster Members	-	-	5,000
Total funds received	<u>22,200</u>	<u>22,200</u>	<u>31,469</u>
Funds Spent on Behalf of the Cluster	(14,800)	-	(9,269)
Funds remaining	<u>7,400</u>	<u>22,200</u>	<u>22,200</u>
Funds Held at Year End	<u><u>7,400</u></u>	<u><u>22,200</u></u>	<u><u>22,200</u></u>

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 and Associate Principal.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,490	3,935
<i>Leadership Team</i>		
Remuneration	429,012	439,413
Full-time equivalent members	2.75	3.00
Total key management personnel remuneration	<u><u>432,502</u></u>	<u><u>443,348</u></u>

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



Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
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	2025 FTE Number	2024 FTE Number
100 -110	11.00	5.00
110 -120	2.00	-
120 - 130	1.00	2.00
	<u>14.00</u>	<u>7.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

23. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$537,549 (2024: \$nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Adm Block Upgrade	537,549
Total	537,549

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)



24. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	108,646	114,323	109,976
Receivables	280,698	261,495	261,495
Investments - Term Deposits	932,125	796,657	896,657
Total financial assets measured at amortised cost	<u>1,321,469</u>	<u>1,172,475</u>	<u>1,268,128</u>

Financial liabilities measured at amortised cost

Payables	315,543	286,587	286,587
Finance Leases	60,559	27,545	27,545
Total financial liabilities measured at amortised cost	<u>376,102</u>	<u>314,132</u>	<u>314,132</u>

25. 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 GLENVIEW SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 pages 3 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the 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 19 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.



Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the List of Trustees, Statement of Variance and Evaluation of the School's students' Progress and Achievement, Statement of Compliance with Employment Policy, Report on how the school has given effect to Te Tiriti o Waitangi, and Statement of KiwiSport funding.

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

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

Independence

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

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

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 2025

In 2025, Glenview Primary School received a KiwiSport grant of \$6997. 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 8 basketball teams—a vital part of our school's sporting success

In 2025, our students proudly took part in a range of sporting competitions including rugby, netball, hockey, basketball, and senior sports exchange. 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 2025 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.

2025 School Targets - Statement of Variance and Evaluation of Student Performance

In Term 3, Glenview School transitioned our assessment and progress measures to align with the refreshed New Zealand Curriculum — *Te Mātaiaho*.

Because of this change, our 2025 end-of-year data cannot be directly compared to the information gathered at the beginning of the year. The frameworks, language of progress, and expectations have changed significantly, meaning a direct year-on-year comparison would not be valid or accurate.

This year's data provides our baseline for the refreshed curriculum, which we will measure progress against from 2026 onwards.

READING TARGET:

85% Year 2, 4 & 6 reading at their aligned refreshed NZC expectation.

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
2025	64%	59%	69%	77%	52%

Overall Noticings:

2025 has provided Glenview School with a new baseline for Reading achievement under *Te Mātaiaho*. While strong early foundations are evident in Year 2, with half the cohort exceeding expectations, achievement differs through Years 4 & 6.

Equity gaps persist, with Māori learners and students experiencing ESOL, high learning needs, or chronic absence are represented below expectation. Māori learners show very strong early reading outcomes in the Year 2 cohort. High roll turnover has also contributed to variability in achievement with 106 new students starting school this year (Year 1-6).

Overall, 64% of students are reading at proficient or exceeding expectations. The pattern shows strong early gains, reflecting the effectiveness of structured literacy in the junior school. Continued growth in teacher capability across the middle and senior years is expected to further strengthen progress in 2026.

Analysis Against Targets:

74% of Year 2 students reading at proficient or exceeding.

66% males and 83% females have achieved this target.

It included 83% NZE; 65% Māori, 72% Pacifica, 81% Asian & 100% Other students

This cohort fell short of the 2025 target by 11%.

71% of Year 4 students reading at proficient or exceeding.

60% males and 81% females have achieved this target.

It included 83% NZE; 54% Māori; 67% Pacifica; 83% Asian students & 100% Other students

This cohort fell short of the 2025 target by 14%.

68% of Year 6 students reading at proficient or exceeding.

75% males and 60% females have achieved this target

It included 81% NZE; 50% Māori; 67% Pacifica; 100% Asian students and 100% Other students

This cohort achieved within the 2025 target by 10%.

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

Due to the change of curriculum and being unable to compare against the beginning of the year, below is the number of students at each year level that is currently exceeding at the end of 2025.

Year	Data Take 2 (Number of students in exceeding)
2	31 (50%)
4	15 (23%)
6	13 (19%)

Actions in 2025 to lift student achievement in Reading included:

- Structured literacy introduced at Year 3/4
- Middle school teachers training in BSLA Years 1-3(University of Canterbury micro credential)
- CRT focuses on data and achievement, and refreshed curriculum
- Introduction of AI tools to support differentiation
- PAT/BSLA data used to triangulate data when making OTJ
- BSLA Whanau workshop held
- A variety of interventions for students e.g. (Teacher aide support, literacy support, ESOL support etc.)
- Introduction of Phonics testing from Term 3 to support early identification of needs
- Resources for phonics plus readers in all middle classes
- Mentoring of middle team while training in BSLA (included observations and feedback)
- Overview of BSLA for 2025 to build consistency across school

Where To 2026:

2026 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:

- Embedded structured literacy for all students in Year 1-4
- Structured literacy introduced at Years 5/6
- Senior school teachers and SLT training in BSLA Years 4-6 (University of Canterbury micro credential)
- SLT to mentor Senior school teachers throughout training year - including observations of teaching
- New SLA appointed to support students throughout the school
- Strong ESOL plan with scope and sequence implemented
- Continued Learnership approach
- Using HERO effectively to track and monitor target student's progress
- SLT involved in moderation of data at team meetings
- Alignment is in place with planning, goals, assessment and HERO
- BSLA Whanau workshop repeated

WRITING TARGET:

- 80% Year 2, 4 & 6 writing at their aligned refreshed NZC expectation.
- 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
2025	52%	44%	59%	62%	39%

Overall Noticings:

2025 has provided Glenview School with a new baseline for Writing achievement under Te Mātaiaho. While early foundations are emerging in Year 2, with just over half the cohort achieving at or above the expected level, achievement differs through Years 4 & 6.

Equity gaps remain noticeable, with Māori learners and students receiving ESOL support, those with learning support, or those experiencing chronic absence disproportionately represented below expectation. High roll turnover has also contributed to variability in achievement, with 106 new students beginning at Glenview this year (Years 1–6).

Overall, 52% of students are writing at proficient or exceeding expectations. The pattern highlights steady early progress with structured literacy showing its effectiveness in the junior school and as teachers build confidence in the middle and senior, the pattern is expected to continue into 2026.

53% of Year 2 students are writing at proficient or exceeding.

45% males and 62% females have achieved this target
 It included 58% NZE; 42% Māori, 69% Asian; 57% Pacifica.
 This cohort achieved within the 2025 target by 27%.

58% of Year 4 students are writing at proficient or exceeding.

40% males and 72% of females have achieved this target
 It included 69% NZE; 38% Māori, 82% Asian; 33% Pacifica & 67% Other students
 This cohort fell short of the 2025 target by 22%.

59% of Year 6 students are writing at proficient or exceeding.

58% males and 60% females have achieved this target
 It included 66% NZE; 50% Māori, 76% Asian, 67% Pacifica
 This cohort fell short of the 2025 target by 21%.

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

Due to the change of curriculum and being unable to compare against the beginning of the year, below is the number of students at each year level that is currently exceeding at the end of 2025.

Year	Data Take 2 (Number of students above/well)
------	------------------------------------------------

	above)
2	0
4	3 (5%)
6	8 (12%)

- Actions in 2025 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
 - CRT focuses on data and achievement
 - Writing books passed onto new teachers for 2025 to aid continual learning
 - Alignment observations (planning, assessment and HERO) were carried out in Term 3

Where to 2026:

- 2026 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:**
- Using HERO effectively to track and monitor target student's progress
 - SLT involved in moderation of data at team meetings
 - Alignment is in place with planning, goals, assessment and HERO
 - Implementation of Glenview Writing GPT for moderation and assessment for teaching in alignment with the refreshed curriculum sequence statements
 - Teaching focuses on skill based teaching - workshopping/team wide slides etc.
 - Writing observations complete in Term 1/2

MATHS TARGET:

**85% Year 2, 4 & 6 maths at their aligned refreshed NZC expectation.
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
2025	62%	60%	62%	76%	47%

Overall Noticings:

2025 has provided a new baseline for Maths achievement under Te Mātaiaho. Early progress is evident in Year 2, where almost two-thirds of students are achieving at or above expectation, while achievement differs through Years 4 & 6, with fewer students meeting expectations in these upper year groups.

Equity gaps persist, with Māori learners and students requiring ESOL support, high learning needs, or experiencing chronic absence disproportionately represented below expectation.

Overall, 62% of students are meeting or exceeding expectations. The target cohorts had a difference of 12%, with Year 6 having 73% of students working at proficient or exceeding.

64% of Year 2 students are working at proficient or exceeding.

50% males and 69% females have achieved this target

It included 83% NZE; 50% Māori, 75% Asian, 57% Pacifica & 100% Other students

This cohort achieved within the 2025 target by 21%.

61% of Year 4 students are working at proficient or exceeding.

31% males and 62% females have achieved this target

It included 74% NZE; 48% Māori, 82% Asian & 33% Pacifica & 66% Other students

This cohort fell short of the 2025 target by 24%.

73% of Year 6 students are working at proficient or exceeding.

81% males and 66% females have achieved this target

It included 81% NZE; 64% Māori, 100% Asian, 66% Pacifica

This cohort fell short of the 2025 target by 12%.

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

Due to the change of curriculum and being unable to compare against the beginning of the year, below is the number of students at each year level that is currently exceeding at the end of 2025.

Year	Data Take 2 (Number of students above/well above)
2	10 (16%)
4	11 (17%)
6	20 (29%)

Actions in 2025 to lift student achievement in Maths included:

- 2025 Maths overview used for direction and alignment with refreshed curriculum and Maths No Problem
- 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
- Continued development of digital resources; Mathletics (Years 2-4) and IXL (Years 5 and 6)
- Embedding Learnership principles to raise expectations and achievement
- Alignment observations carried out in Term 2
- Maths No Problem PLD

- Assessments created for all areas and year levels. Teachers used the assessments for pre and post tests for measuring growth and moderation between team members.
- Introduction of AI tools to support differentiation

Where to 2026:

2026 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
- Implementation of the refreshed Maths curriculum and upskilling of teachers through CRT
- PLD for staff to support Refreshed Curriculum and MNP
- MOE teacher only days scheduled during 2026 (2 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 and consolidation
- Mathletics and IXL used as an at home programme for whanau who want to help at home
- Display an efficient way to monitor and track students' growth regardless of current level (sequence statements)
- The use of team-wide assessments to confirm teaching effectiveness, inform future teaching and provide consistency (pre and post assessment)
- Overview for 2026 created and reviewed for teams. Indicating timing of assessments, integrating of strands and moderation.
- Using HERO effectively to track and monitor target student's progress
- Purchasing of resources for the refreshed curriculum



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.