# GRANITY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

| | |
|---|---|
| **Ministry Number:** | 3192 |
| **Principal:** | Nikki Smith |
| **School Address:** | 83 Torea Street, Granity 7823 |
| **School Postal Address:** | 83 Torea Street, Granity 7823 |
| **School Phone:** | (03) 782 8109 |
| **School Email:** | office@granity.school.nz |

**Members of the Board:**

| Name | Position | How Position Gained | Term Expired/ Expires |
|---|---|---|---|
| Gemma Rout | Principal ex Officio | Principal | Apr-24 |
| Rob Burdekin | Chairperson | Elected | Jul-26 |
| Sharon Marsh | Parent Representative | Co-opted | Jul-26 |
| Samara File | Parent Representative | Elected | Dec-23 |
| Aaron Skerrett | Staff Representative | Elected | Jul-26 |
| Paul Mumm | Parent Representative | Co-opted | Jul-26 |
| Kareem Potts | Parent Representative | Co-opted | Jul-26 |

**Accountant / Service Provider:** Buller Chartered Accountants Ltd

# GRANITY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index


| Page | Statement |
|---|---|
| 1 | Statement of Responsibility |
| 2 | Statement of Comprehensive Revenue and Expense |
| 3 | Statement of Changes in Net Assets/Equity |
| 4 | Statement of Financial Position |
| 5 | Statement of Cash Flows |
| 6 - 16 | Notes to the Financial Statements |
| 17 - 19 | Independent Auditor's Report |
| | **Other Information** |
| | Statement of Variance |
| | Statement of Compliance with Employment Policy |
| | Report on How The School has Given Effect to Te Tiriti o Waitangi |
| | Kiwisport Funding |

# Granity School

# Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

| | |
|---|---|
| Rob Burdekin | Nikki Smith |
| Full Name of Presiding Member | Full Name of Principal |
| Signed by: Rob Burdekin F73F897ACA8C10D2 | Signed by: Nikki Smith B2057D943A6ADA0C |
| Signature of Presiding Member | Signature of Principal |
| 30 May 2024 | 30 May 2024 |
| Date: | Date: |

# Granity School
# Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

| | Notes | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|---|
| **Revenue** | | | | |
| Government Grants | 2 | 692,392 | 565,209 | 580,361 |
| Locally Raised Funds | 3 | 7,256 | 1,290 | 5,348 |
| Interest | | 9,152 | 1,000 | 2,526 |
| Other Revenue | | 1,286 | - | 627 |
| **Total Revenue** | | 710,086 | 567,499 | 588,862 |
| | | | | |
| **Expense** | | | | |
| Locally Raised Funds | 3 | 3,058 | - | 3,167 |
| Learning Resources | 4 | 385,491 | 389,500 | 321,290 |
| Administration | 5 | 111,271 | 46,125 | 89,935 |
| Interest | | 320 | 150 | 144 |
| Property | 6 | 177,368 | 163,618 | 160,703 |
| Loss on Disposal of Property, Plant and Equipment | | 11,508 | - | - |
| **Total Expense** | | 689,016 | 599,393 | 575,239 |
| **Net Surplus / (Deficit) for the year** | | 21,070 | (31,894) | 13,623 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| **Total Comprehensive Revenue and Expense for the Year** | | 21,070 | (31,894) | 13,623 |

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

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# Granity School
# Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

| | Notes | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|---|
| **Equity at 1 January** | | 226,376 | 226,376 | 212,753 |
| Total comprehensive revenue and expense for the year | | 21,070 | (31,894) | 13,623 |
| Contribution - Furniture and Equipment Grant | | 6,961 | 7,800 | - |
| **Equity at 31 December** | | 254,407 | 202,282 | 226,376 |
| Accumulated comprehensive revenue and expense | | 254,407 | 202,282 | 226,376 |
| **Equity at 31 December** | | 254,407 | 202,282 | 226,376 |

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.

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# Granity School
# Statement of Financial Position
As at 31 December 2023

| | Notes | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|---|
| **Current Assets** | | | | |
| Cash and Cash Equivalents | 7 | 59,390 | 72,000 | 93,076 |
| Accounts Receivable | 8 | 28,457 | 26,000 | 28,797 |
| Investments | 9 | 160,618 | 110,000 | 109,812 |
| | | 248,465 | 208,000 | 231,685 |
| **Current Liabilities** | | | | |
| GST Payable | | 8,508 | 8,500 | 8,405 |
| Accounts Payable | 11 | 33,064 | 36,108 | 34,337 |
| Provision for Cyclical Maintenance | 12 | - | 5,000 | - |
| Finance Lease Liability | 13 | 4,083 | 3,000 | 2,767 |
| Funds held for Capital Works Projects | 14 | - | - | 18,868 |
| | | 45,655 | 52,608 | 64,377 |
| **Working Capital Surplus/(Deficit)** | | 202,810 | 155,392 | 167,308 |
| **Non-current Assets** | | | | |
| Property, Plant and Equipment | 10 | 55,768 | 50,890 | 61,890 |
| | | 55,768 | 50,890 | 61,890 |
| **Non-current Liabilities** | | | | |
| Finance Lease Liability | 13 | 4,171 | 4,000 | 2,822 |
| | | 4,171 | 4,000 | 2,822 |
| **Net Assets** | | 254,407 | 202,282 | 226,376 |
| **Equity** | | 254,407 | 202,282 | 226,376 |

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

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# Granity School
# Statement of Cash Flows
For the year ended 31 December 2023

| | Note | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|---|
| **Cash flows from Operating Activities** | | | | |
| Government Grants | | 281,209 | 186,341 | 177,720 |
| Locally Raised Funds | | 7,256 | 1,290 | 5,348 |
| Other Revenue | | 1,286 | - | 627 |
| Goods and Services Tax (net) | | 19 | (2,000) | (1,762) |
| Payments to Employees | | (138,060) | (147,900) | (100,321) |
| Payments to Suppliers | | (133,169) | (66,290) | (78,543) |
| Interest Paid | | (320) | (150) | (144) |
| Interest Received | | 5,000 | 2,600 | 1,525 |
| Net cash from/(to) Operating Activities | | 23,221 | (26,109) | 4,450 |
| **Cash flows from Investing Activities** | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (14,879) | - | (17,279) |
| Purchase of Investments | | (50,806) | - | (514) |
| Net cash from/(to) Investing Activities | | (65,685) | - | (17,793) |
| **Cash flows from Financing Activities** | | | | |
| Furniture and Equipment Grant | | 6,961 | 7,800 | |
| Contributions from / (Distributions to) Ministry of Education | | 4,636 | - | 34,064 |
| Finance Lease Payments | | (2,819) | (2,767) | (3,448) |
| Net cash from/(to) Financing Activities | | 8,778 | 5,033 | 30,616 |
| **Net increase/(decrease) in cash and cash equivalents** | | (33,686) | (21,076) | 17,273 |
| Cash and cash equivalents at the beginning of the year | 7 | 93,076 | 93,076 | 75,803 |
| **Cash and cash equivalents at the end of the year** | 7 | 59,390 | 72,000 | 93,076 |

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.

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# Granity School
# Notes to the Financial Statements
# For the year ended 31 December 2023

**1. Statement of Accounting Policies**

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

**b) Basis of Preparation**
***Reporting Period***
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

*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 10.

***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 13.

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

**c) Revenue Recognition**

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

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

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

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

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

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

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

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

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

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

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

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

**g) 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.

**h) 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.

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***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 schoolwill obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

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

The estimated useful lives of the assets are:

| | |
|---|---|
| Building improvements | 10–75 years |
| Furniture and equipment | 10–15 years |
| Information and communication technology | 4–5 years |
| Motor vehicles | 5 years |
| Shared Devices | 2.5 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

**i) Impairment of property, plant, and equipment and intangible assets**
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

**j) 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.

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

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

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

**l) Revenue Received in Advance**
Revenue received in advance relates grants received from the Ministry 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.

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**m) Funds held for Capital works**
The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

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

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

In accordance with instructions received from the Ministry on 25 March 2022, until such time as the long-term strategy for the Schools buildings is determined, the School is not required to hold a provision for cyclical maintenance as a reliable estimate is unable to be determined.

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

**p) 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.

**q) Budget Figures**
The budget figures are extracted from the School budget that was approved by the Board.

**r) 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.

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## 2. Government Grants

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Government Grants - Ministry of Education | 303,882 | 186,341 | 213,612 |
| Teachers' Salaries Grants | 263,141 | 250,000 | 237,881 |
| Use of Land and Buildings Grants | 125,369 | 128,868 | 128,868 |
| | 692,392 | 565,209 | 580,361 |

The school has opted in to the donations scheme for this year. Total amount received was $4,785. (2022: $4,950).

## 3. Locally Raised Funds

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

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| ***Revenue*** | $ | $ | $ |
| Donations & Bequests | 440 | - | 1,903 |
| Fees for Extra Curricular Activities | - | - | 3,183 |
| Trading | 322 | 290 | 262 |
| Fundraising & Community Grants | 412 | 1,000 | - |
| Other Revenue | 6,082 | - | - |
| | 7,256 | 1,290 | 5,348 |
| ***Expense*** | | | |
| Extra Curricular Activities Costs | 2,136 | - | 2,291 |
| Trading | 922 | - | 315 |
| Other Locally Raised Funds Expenditure | - | - | 561 |
| | 3,058 | - | 3,167 |
| *Surplus/ (Deficit) for the year Locally Raised Funds* | 4,198 | 1,290 | 2,181 |

## 4. Learning Resources

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Curricular | 7,602 | 4,700 | 9,808 |
| Library Resources | - | 300 | 45 |
| Employee Benefits - Salaries | 354,726 | 365,400 | 291,071 |
| Staff Development | 7,145 | 8,100 | 3,304 |
| Depreciation | 16,018 | 11,000 | 17,062 |
| | 385,491 | 389,500 | 321,290 |

**5. Administration**

| | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|
| Audit Fees | 4,825 | 3,500 | 4,500 |
| Board Fees | 2,745 | 3,000 | 1,715 |
| Board Expenses | 2,613 | 2,100 | 2,123 |
| Communication | 1,452 | 1,500 | 1,308 |
| Consumables | 5,652 | 6,650 | 5,977 |
| Operating Leases | 533 | - | 340 |
| Ka Ora, Ka Ako | 50,610 | - | 34,014 |
| Other | 10,650 | 1,375 | 9,081 |
| Employee Benefits - Salaries | 28,702 | 23,000 | 27,289 |
| Insurance | - | 500 | - |
| Service Providers, Contractors and Consultancy | 3,489 | 4,500 | 3,588 |
| | 111,271 | 46,125 | 89,935 |

**6. Property**

| | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|
| Caretaking and Cleaning Consumables | 2,025 | 2,500 | 1,683 |
| Consultancy and Contract Services | 24,438 | 6,400 | 10,485 |
| Cyclical Maintenance | - | 5,000 | - |
| Grounds | 559 | 1,000 | 505 |
| Heat, Light and Water | 6,950 | 7,550 | 6,078 |
| Rates | 303 | 400 | 282 |
| Repairs and Maintenance | 6,032 | 4,900 | 2,736 |
| Use of Land and Buildings | 125,369 | 128,868 | 128,868 |
| Security | 540 | 500 | 1,209 |
| Employee Benefits - Salaries | 11,152 | 6,500 | 8,857 |
| | 177,368 | 163,618 | 160,703 |

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

**7. Cash and Cash Equivalents**

| | 2023 Actual $ | 2023 Budget (Unaudited) $ | 2022 Actual $ |
|---|---|---|---|
| Bank Accounts | 59,390 | 72,000 | 93,076 |
| Cash and cash equivalents for Statement of Cash Flows | 59,390 | 72,000 | 93,076 |

Of the $59,390 Cash and Cash Equivalents, $4,700 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.

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## 8. Accounts Receivable

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Receivables from the Ministry of Education | - | - | 5,692 |
| Interest Receivable | 5,382 | 4,000 | 1,230 |
| Banking Staffing Underuse | 2,598 | - | - |
| Teacher Salaries Grant Receivable | 20,477 | 22,000 | 21,875 |
| | 28,457 | 26,000 | 28,797 |
| Receivables from Exchange Transactions | 5,382 | 4,000 | 1,230 |
| Receivables from Non-Exchange Transactions | 23,075 | 22,000 | 27,567 |
| | 28,457 | 26,000 | 28,797 |

## 9. Investments

The School's investment activities are classified as follows:

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| Current Asset | $ | $ | $ |
| Short-term Bank Deposits | 160,618 | 110,000 | 109,812 |
| Total Investments | 160,618 | 110,000 | 109,812 |

## 10. Property, Plant and Equipment

| 2023 | Opening Balance (NBV) $ | Additions $ | Disposals $ | Impairment $ | Depreciation $ | **Total (NBV) $** |
|---|---|---|---|---|---|---|
| Buildings | 31,639 | | (10,577) | | (2,390) | **18,672** |
| Furniture and Equipment | 8,917 | 6,359 | | | (1,662) | **13,614** |
| Information and Communication Technology | 76 | | | | (76) | **-** |
| Motor Vehicles | 13,000 | | (931) | | (2,956) | **9,113** |
| Shared Devices | 2,343 | 8,519 | | | (4,898) | **5,964** |
| Leased Assets | 5,397 | 6,526 | | | (3,971) | **7,952** |
| Library Resources | 518 | | | | (65) | **453** |
| **Balance at 31 December 2023** | 61,890 | 21,404 | (11,508) | - | (16,018) | **55,768** |

The net carrying value of furniture and equipment held under a finance lease is $7,952.

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

BDO Christchurch

| | 2023 Cost or Valuation | 2023 Accumulated Depreciation | 2023 Net Book Value | 2022 Cost or Valuation | 2022 Accumulated Depreciation | 2022 Net Book Value |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Buildings | 67,848 | (49,176) | **18,672** | 82,958 | (51,319) | **31,639** |
| Furniture and Equipment | 110,477 | (96,863) | **13,614** | 104,119 | (95,202) | **8,917** |
| Information and Communication Technology | 56,196 | (56,196) | **-** | 56,197 | (56,121) | **76** |
| Motor Vehicles | 14,778 | (5,665) | **9,113** | 28,752 | (15,752) | **13,000** |
| Shared Devices | 17,304 | (11,340) | **5,964** | 8,785 | (6,442) | **2,343** |
| Leased Assets | 20,683 | (12,731) | **7,952** | 14,157 | (8,760) | **5,397** |
| Library Resources | 35,815 | (35,362) | **453** | 35,815 | (35,297) | **518** |
| **Balance at 31 December 2023** | 323,101 | (267,333) | **55,768** | 330,783 | (268,893) | **61,890** |

**11. Accounts Payable**

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Creditors | 4,783 | 5,608 | 4,610 |
| Accruals | 7,385 | 8,000 | 7,359 |
| Employee Entitlements - Salaries | 20,477 | 22,000 | 21,875 |
| Employee Entitlements - Leave Accrual | 419 | 500 | 493 |
| | 33,064 | 36,108 | 34,337 |
| Payables for Exchange Transactions | 33,064 | 36,108 | 34,337 |
| | 33,064 | 36,108 | 34,337 |

The carrying value of payables approximates their fair value.

**12. Provision for Cyclical Maintenance**

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Provision at the Start of the Year | - | - | - |
| Increase to the Provision During the Year | - | 5,000 | - |
| Provision at the End of the Year | - | 5,000 | - |
| Cyclical Maintenance - Current | - | 5,000 | - |
| | - | 5,000 | - |

## 13. Finance Lease Liability

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

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| No Later than One Year | 4,479 | 3,000 | 2,792 |
| Later than One Year and no Later than Five Years | 4,416 | 4,000 | 2,822 |
| Future Finance Charges | (641) | | (25) |
| | 8,254 | 7,000 | 5,589 |
| **Represented by** | | | |
| Finance lease liability - Current | 4,083 | 3,000 | 2,767 |
| Finance lease liability - Non current | 4,171 | 4,000 | 2,822 |
| | 8,254 | 7,000 | 5,589 |

## 14. 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.

| 2023 | Opening Balances | Receipts from MOE | Payments | Board Contributions | Closing Balances |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Sea Side Fence Replacement | 18,868 | 4,546 | (23,414) | | - |
| Granity School Sea Wall Repairs - Project 216624 | - | 28,980 | (28,980) | | - |
| Totals | 18,868 | 33,526 | (52,394) | - | - |
| **Represented by:** | | | | | |
| Funds Held on Behalf of the Ministry of Education | | | | | - |

| 2022 | Opening Balances | Receipts from MOE | Payments | Board Contributions | Closing Balances |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Remediation of Storm Damage to Library Doors | - | 15,300 | (15,300) | | - |
| Sea Side Fence Replacement | - | 18,868 | - | - | 18,868 |
| | | | | | - |
| Totals | - | 34,168 | (15,300) | - | 18,868 |
| **Represented by:** | | | | | |
| Funds Held on Behalf of the Ministry of Education | | | | | 18,868 |

## 15. 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.

BDO Christchurch

## 16. Remuneration

*Key management personnel compensation*

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

| | 2023 Actual $ | 2022 Actual $ |
|---|---|---|
| *Board Members* | | |
| Remuneration | 2,745 | 1,715 |
| *Leadership Team* | | |
| Remuneration | 124,325 | 114,793 |
| Full-time equivalent members | 1 | 1 |
| Total key management personnel remuneration | 127,070 | 116,508 |

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board does not have Finance and Property committees. 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 1*
The total value of remuneration paid or payable to the Principal was in the following bands:

| Salaries and Other Short-term Employee Benefits: | 2023 Actual $000 | 2022 Actual $000 |
|---|---|---|
| Salary and Other Payments | 120 - 130 | 110 - 120 |
| Benefits and Other Emoluments | 1 - 5 | 1 - 5 |
| Termination Benefits | 0 - 0 | 0 - 0 |

*Other Employees*
No other employees had remuneration greater than $100,000.

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

## 17. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards
School Buildings:
The future location and profile of the school's buildings is currently being worked on with the Ministry of Education's Infastructre Services team (EIS) as part of a strategic plan for the school's future. It is therefore not possible to measure a provision for cyclical maintenance with any rigor or accuracy. Granity School does not have a fund set aside in its bank accounts, for the purpose of future cyclical maintenance for the school.

BDO Christchurch

## 18. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022: $18,868).

## 19. Financial Instruments

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

**Financial assets measured at amortised cost**

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Cash and Cash Equivalents | 59,390 | 72,000 | 93,076 |
| Receivables | 28,457 | 26,000 | 28,797 |
| Investments - Term Deposits | 160,618 | 110,000 | 109,812 |
| Total financial assets measured at amortised cost | 248,465 | 208,000 | 231,685 |

**Financial liabilities measured at amortised cost**

| | | | |
|---|---|---|---|
| Payables | 33,064 | 36,108 | 34,337 |
| Finance Leases | 8,254 | 7,000 | 5,589 |
| Total financial liabilities measured at amortised cost | 41,318 | 43,108 | 39,926 |

## 20. Events After Balance Date

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

BDO Christchurch

# INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF GRANITY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Granity School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

We have audited the financial statements of the School on pages 2 to 16, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

### Qualified opinion

In our opinion, except for the matter described in the Basis for our qualified opinion section of our report, the financial statements of the School:

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

Our audit was completed on 30th May 2024. This is the date at which our opinion is expressed.

The basis for our qualified 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 qualified opinion - provision for cyclical maintenance

The School has an obligation to the Ministry of Education to keep the land and buildings in good order and repair. However, the Board has not recorded a provision for cyclical maintenance. This is a departure from PBE IPSAS 19: Provisions, contingent assets and contingent liabilities, which requires a provision to be recorded where there is a present obligation that will need to be settled and this can be reliably estimated. The board has not calculated the financial effect of this departure from PBE IPSAS 19.

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

**Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our responsibilities arises from the Public Audit Act 2001.

**Other information**

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

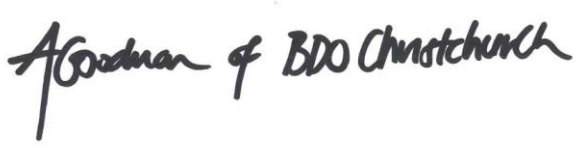
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

**Independence**

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

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



Amy Goodman
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

# Granity School Statement of Variance; progress against targets

Granity School
Empowering Curious Minds

**Annual Target/Goal:**
Create educationally powerful opportunities that spark wonderment and curiosity.

- Embed robust PGC framework for all teaching staff, including adaptive practice conversations.

| **Actions** | **What did we achieve?** What were the outcomes of our actions? What impact did our actions have? | **Evidence** This is the sources of information the board used to determine those outcomes. | **Reasons for any differences (variances) between the target and the outcomes** Think about both where you have exceeded your targets or not yet met them. | **Planning for next year – where to next?** What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan. |
|---|---|---|---|---|
| Clear expectations set for returning staff. High expectations maintained and non-negotiable.<br><br>Termly triangulated observations against QPS using APC.<br><br>Embed Structured Lit across the school and ensure regular and meaningful data collection to gauge ongoing progress<br><br>Develop a shared understanding of what a high expectation classroom looks and sounds like and engage with Christine Ruby-Davis on the Education Hub website for high expectation classrooms. | • Set up a team teaching space in our senior classroom to enable daily focus group teaching and workshops.<br>• Supported returning staff member to upskill and engage with new prog and initiatives.<br>• Embedded teaching of structured lit and the code across the whole school.<br>• Weekly in class support from RtLit.<br>• Used MoE PLD hours with Jacquie Clayton to engage with best practice and high expectations material.<br>• Used APC as part of an observation process.<br>• Supported BT and returning teacher to run high functioning, high expectation learning spaces. | • Progress and achievement data trended more positively.<br>• Higher levels of student engagement across the curriculum.<br>• Robust, professional conversations.<br>• PGC documentation. | • Our returning staff member left the school after one term, meaning the necessity to "re-embed" some of these practices disappeared.<br>• We were able to continue on with the mahi we had underway of developing our understanding and creating high expectation classrooms.<br>• No need to "restart" getting Structured Lit underway in the senior classroom, the work supported by the RtLit was able to continue seamlessly. | • Continue to closely monitor progress in Literacy across the school and refine practices.<br>• Identify further areas of need to develop high expectation learning.<br>• Share "where we are at" with incoming Principal to ensure seamless transitions.<br>• Further develop observation practices, using clearer timetabling and less "adhoc" ways to ensure the process for PGC remains robust and continuous. |

# Granity School Statement of Variance; progress against targets

**Annual Target/Goal:**

Enhance and enrich high expectation teaching and learning practices.

- Create opportunities for learners to be exposed to a wide variety of professions and experiences.
- Develop effective transition systems to support learners in their future aspirations.

| **Actions** | **What did we achieve?**<br>What were the outcomes of our actions?<br>What impact did our actions have? | **Evidence**<br>This is the sources of information the board used to determine those outcomes. | **Reasons for any differences (variances) between the target and the outcomes**<br>Think about both where you have exceeded your targets or not yet met them. | **Planning for next year – where to next?**<br>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan. |
|---|---|---|---|---|
| Develop shared language / understanding of how we will expose our learners to career opportunities.<br><br>Build relationships with local / regional / national industries.<br><br>Collaborative planning to create experiences for learners.<br><br>Create and carry out meaningful consultation.<br><br>Connect with past-students who have recently transitioned to understand what would help them with the transition to high school<br><br>Create a leavers survey.<br><br>Review Buller High School prospectus to understand learning opportunities, electives and class structures / course content<br><br>Establish a yr 7-8 programme supporting transition.<br><br>Connect with other Kahui Ako primary schools to understand what career opportunities and transition support they provide<br><br>Make change to support more effective and successful transitions. | • Short transition hui with BHS.<br>• Visit from past Granity students and BHS peer support mentors to talk to Y8 children and answer questions.<br>• A successful year of technology at BHS.<br>• A yr 7/8 breakout programme to support covering some of the "gaps" in their learning/knowledge.<br>• 12 month (stay at school) ownership of chromebooks for yr 7/8 students to use for classwork etc.<br>• Working alongside different agencies and facilitators through the Kahui Ako to support consistent pathways as children transition. | • Basic survey and interviews with leavers and their whanau.<br>• Feedback from BHS about student preparedness for high school.<br>• 2 EOTC or visitor experiences per term.<br>• Whanau and community survey. | • Low involvement in Kahui Ako.<br>• No voice in KA strategic plan or vision in there for Granity School.<br>• Some data difficult to get due to barriers in engaging some whānau or students. | • Carry on developing the relationship with KA.<br>• Be more involved in setting the KA Strategic Plan.<br>• Seek more student voice in regards to EOTC and curriculum opportunities. |

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

| **Reporting on the principles of being a Good Employer** | |
|---|---|
| How have you met your obligations to provide good and safe working conditions? | We are dedicated to maintaining a safe and healthy work environment. This includes proactive measures to prevent workplace hazards and comprehensive policies to ensure the wellbeing of our staff.<br><br>To meet our obligations, Granity School takes a number of steps, including:<br>● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.<br>● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.<br>● Maintaining equipment and machinery to ensure they are safe to use.<br>● Ensuring that the workplace is clean and well-maintained.<br>● Encouraging employees to report any hazards or safety concerns they encounter. |
| What is in your equal employment opportunities programme?<br><br>How have you been fulfilling this programme? | Granity School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.<br><br>Through School Docs we have an EEO policy that emphasises Granity School's commitment to fairness and equal opportunities.<br><br>The school has a procedure for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.<br><br>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.<br><br>All employees have equal opportunities for advancement. |
| How do you practice impartial selection of suitably qualified persons for appointment? | Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.<br><br>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.<br><br>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.<br><br>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives. |

| | |
|---|---|
| | We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.<br><br>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications. |
| How are you recognising,<br>- The aims and aspirations of Māori,<br>- The employment requirements of Māori, and<br>- Greater involvement of Māori in the Education service? | We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are somewhat isolated. This makes it challenging for the diversity in our workforce to reflect our student population.<br><br>We regularly do a Taha Māori review to understand the aims and aspirations of our Māori community, and to identify their employment and education needs. This is generally done with face to face hui, one family at a time.<br><br>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support. |
| How have you enhanced the abilities of individual employees? | We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.<br><br>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external mentors.<br><br>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.<br><br>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.<br><br>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.<br><br>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.<br><br>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment. |
| How are you recognising the employment requirements of women? | We offer flexible work arrangements if necessary, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.<br><br>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents.<br><br>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes. |

| | |
|---|---|
| | We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offering flexible scheduling.<br><br>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication. |
| How are you recognising the employment requirements of persons with disabilities? | We currently have no persons employed with disabilities. |

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

| **Reporting on Equal Employment Opportunities (EEO) Programme/Policy** | **YES** | **NO** |
|---|---|---|
| Do you operate an EEO programme/policy? | ✓ | |
| Has this policy or programme been made available to staff? | ✓ | |
| Does your EEO programme/policy include training to raise awareness of issues which may impact EEO? | ✓<br>For the Principal | |
| Has your EEO programme/policy appointed someone to coordinate compliance with its requirements? | ✓<br>The Principal | |
| Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? | ✓ | |
| Does your EEO programme/policy set priorities and objectives? | ✓ | |

# Granity School Good Employer Statement: Honouring Te Tiriti o Waitangi

At Granity Kura, we acknowledge Te Tiriti o Waitangi as New Zealand's founding document and are committed to its principles in all aspects of our employment practices and school culture. We are committed to excellence in education and fostering a supportive, inclusive work environment. We recognise that our staff are our most valuable asset, and we are dedicated to being a good employer.

**Partnership**
We strive to work in partnership with iwi, hapū, whānau, and Māori communities, recognising their tino rangatiratanga. We ensure Māori are involved in decision-making processes, especially where it affects te reo Māori and tikanga Māori within our school.

**Protection**
We are dedicated to protecting and promoting Māori language, culture, and heritage. This includes providing a supportive environment for te reo Māori speakers and ensuring Māori perspectives are respected and valued in our curriculum and school policies.

**Participation**
We commit to equitable opportunities for Māori, ensuring they have the same opportunities for employment, professional development, and advancement. We aim for our staff to reflect the diverse communities we serve, with a focus on achieving equitable outcomes for Māori students and staff.

**Employment Opportunities**
Our recruitment processes are inclusive and actively seek to attract and retain educators who bring valuable knowledge and perspectives to our school community. We are an equal opportunity employer and are committed to providing a work environment free from discrimination. We ensure that all employment decisions are based on merit, competence, and the needs of our school.

**Professional Development**
We support ongoing professional development in cultural competencies for all staff, to enhance understanding and application of bicultural practices and te reo Māori within our school. We support professional development and growth opportunities for all staff members. We are committed to providing ongoing training and development programs that help our staff meet their professional goals and stay at the forefront of educational best practices.

**Performance Evaluation**
Our performance evaluation processes include criteria that reflect our commitment to the Treaty principles, ensuring that all staff are contributing to a bicultural partnership within our school environment.

**Safe and Healthy Environment**
We are dedicated to maintaining a safe and healthy work environment. This includes proactive measures to prevent workplace hazards and comprehensive policies to ensure the wellbeing of our staff.

**Recognition and Reward**
We believe in recognising and rewarding the hard work and achievements of our staff. We celebrate successes and provide constructive feedback to foster a culture of continuous improvement.

**Communication and Consultation**
We value open communication and consult with staff on matters that affect them. We encourage feedback and actively involve staff in decision-making processes.

**Valuing People**
We respect and value the contributions of all our staff members and are committed to treating each individual with fairness, dignity, and respect. We strive to create a culture of aroha and inclusivity where everyone feels a sense of belonging.

**Work-Life Balance**
We acknowledge the importance of work-life balance and strive to provide flexible working arrangements where possible. We encourage staff to take care of their wellbeing and provide support through various wellness initiatives.

15/02/2024

Kiwi Sport Funding Report

Kiwi Sport is a government funding initiative to support student's participation in organised sport. In 2023 the school received total Kiwi Sport funding of $682.64 excluding GST.

The funding was spent on transport to sporting events and sport's equipment.
The number of children that participated in organised sport was 45.

Noho ora mai

Gemma Rout
Principal

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