GRANITY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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
Accountant / Service Provider:	Buller Chartered Accountants Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Gemma Rout	Principal ex Officio	ex Principal	Apr-24
Nikki Smith	Principal ex Officio	Principal	
Rob Burdekin	Chairperson	Elected	Sept-25
Robyn Poynter	Parent Representative	Co-opted	Sept-25
Paul Mumm	Parent Representative	Co-opted	Sept-25
Kareem Potts	Parent Representative	Co-opted	Sept-25
Sharon Marsh	Parent Representative	Co-opted	Sept-25
Aaron Skerrett	Staff Representative	Elected	Sept-25

GRANITY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Granity School

Statement of Responsibility

For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Robyn Poynter	Nikki Smith
Full Name of Presiding Member	Full Name of Principal
Signed by: Robyn Poynter 0E352D59ED7E4ACE	Signed by: Nikki Smith B6F497301BEC5383
Signature of Presiding Member	Signature of Principal
30/05/2025	30/05/2025
Date:	Date:

Granity School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	701,188	647,413	692,392
Locally Raised Funds	3	7,356	5,650	8,542
Interest		11,987	3,000	9,152
Total Revenue		720,531	656,063	710,086
Expense				
Locally Raised Funds	3	3,033	1,000	3,058
Learning Resources	4	368,903	336,300	385,491
Administration	5	136,587	109,550	111,271
Interest		1,157	1,650	320
Property	6	287,458	186,119	177,368
Loss on Disposal of Property, Plant and Equipment		6,702	-	11,508
Total Expense		803,840	634,619	689,016
Net Surplus / (Deficit) for the year		(83,309)	21,444	21,070
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(83,309)	21,444	21,070

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

BDO Christchurch

Granity School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		254,407	254,405	226,376
Total comprehensive revenue and expense for the year		(83,309)	21,444	21,070
Contribution - Furniture and Equipment Grant		-	3,481	6,961
Equity at 31 December		171,098	279,330	254,407
Accumulated comprehensive revenue and expense		171,098	279,330	254,407
Equity at 31 December		171,098	279,330	254,407

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	405,873	105,000	59,390
Accounts Receivable	8	37,693	26,000	28,457
Investments	9	133,536	162,000	160,618
		577,102	293,000	248,465
Current Liabilities				
GST Payable		48,580	9,000	8,508
Accounts Payable	11	38,896	33,938	33,064
Provision for Cyclical Maintenance	12	79,852	5,000	-
Finance Lease Liability	13	3,395	4,000	4,083
Funds held for Capital Works Projects	14	270,095	-	-
		440,818	51,938	45,655
Working Capital Surplus/(Deficit)		136,284	241,062	202,810
Non-current Assets				
Property, Plant and Equipment	10	48,829	44,768	55,768
		48,829	44,768	55,768
Non-current Liabilities				
Provision for Cyclical Maintenance	12	8,000	-	-
Finance Lease Liability	13	6,015	6,500	4,171
		14,015	6,500	4,171
Net Assets		171,098	279,330	254,407
Equity		171,098	279,330	254,407

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 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		247,165	251,791	281,209
Locally Raised Funds		7,356	6,650	7,256
Other Revenue		-	-	1,286
Goods and Services Tax (net)		39,738	9,000	19
Payments to Employees		(141,337)	(120,400)	(138,060)
Payments to Suppliers		(101,817)	(101,262)	(133,169)
Interest Paid		(1,157)	(1,650)	(320)
Interest Received		12,118	3,000	5,000
Net cash from/(to) Operating Activities		62,066	47,129	23,221
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,010)	-	(14,879)
Purchase of Investments		(2,918)	(2,500)	(50,806)
Proceeds from Sale of Investments		30,000	-	-
Net cash from/(to) Investing Activities		17,072	(2,500)	(65,685)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	3,481	6,961
Contributions from Ministry of Education		335,478	-	4,636
Distributions to Ministry of Education		(65,383)	-	-
Finance Lease Payments		(2,750)	(2,500)	(2,819)
Net cash from/(to) Financing Activities		267,345	981	8,778
Net increase/(decrease) in cash and cash equivalents		346,483	45,610	(33,686)
Cash and cash equivalents at the beginning of the year	7	59,390	59,390	93,076
Cash and cash equivalents at the end of the year	7	405,873	105,000	59,390

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 2024

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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

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

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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.

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. Future operating lease commitments are disclosed in note 18.

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.

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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 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.

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.

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.

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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
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.

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 to fees received from the Ministry where there are unfulfilled obligations for the Group 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.

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.

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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.

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

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 statement 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Government Grants - Ministry of Education	258,073	222,044	253,272
Teachers' Salaries Grants	250,803	250,000	263,141
Use of Land and Buildings Grants	138,559	125,369	125,369
Ka Ora, Ka Ako - Healthy School Lunches Programme	53,753	50,000	50,610
	701,188	647,413	692,392

The School has opted in the donations scheme for the year. Total amount received was $6,221. (2023: $4,785).

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	$	$	$
Donations and Bequests	1,840	4,300	440
Fees for Extra Curricular Activities	604	-	-
Trading	404	350	322
Fundraising and Community Grants	1,164	1,000	412
Other Revenue	3,344	-	7,368
	7,356	5,650	8,542
Expense			
Extra Curricular Activities Costs	2,000	-	2,136
Trading	877	1,000	922
Fundraising and Community Grant Costs	156	-	-
	3,033	1,000	3,058
Surplus/ (Deficit) for the year Locally Raised Funds	4,323	4,650	5,484

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Curricular	14,436	5,800	7,602
Information and Communication Technology	677	-	-
Employee Benefits - Salaries	336,123	311,400	354,726
Staff Development	2,942	8,100	7,145
Depreciation	14,725	11,000	16,018
	368,903	336,300	385,491

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5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	8,905	5,000	4,825
Board Fees and Expenses	8,605	10,125	5,358
Operating Leases	549	1,200	533
Other Administration Expenses	28,721	13,225	17,754
Employee Benefits - Salaries	32,387	25,000	28,702
Insurance	-	500	-
Service Providers, Contractors and Consultancy	3,667	4,500	3,489
Ka Ora, Ka Ako - Healthy School Lunches Programme	53,753	50,000	50,610
	136,587	109,550	111,271

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	24,055	25,500	26,463
Cyclical Maintenance	87,852	5,000	-
Heat, Light and Water	7,589	7,000	6,950
Rates	322	400	303
Repairs and Maintenance	8,165	6,550	6,032
Use of Land and Buildings	138,559	125,369	125,369
Employee Benefits - Salaries	18,358	14,500	11,152
Other Property Expenses	2,558	1,800	1,099
	287,458	186,119	177,368

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	375,873	105,000	59,390
Short-term Bank Deposits	30,000	-	-
Cash and cash equivalents for Statement of Cash Flows	405,873	105,000	59,390

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

Of the $405,873 Cash and Cash Equivalents, $270,095 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for capital projects. The funds are required to be spent in 2025 on Crown owned school buildings.

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8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Receivables from the Ministry of Education	10,825	-	-
Interest Receivable	5,251	5,000	5,382
Banking Staffing Underuse	2,368	-	2,598
Teacher Salaries Grant Receivable	19,249	21,000	20,477
	37,693	26,000	28,457
Receivables from Exchange Transactions	5,251	5,000	5,382
Receivables from Non-Exchange Transactions	32,442	21,000	23,075
	37,693	26,000	28,457

9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	$	$	$
Short-term Bank Deposits	133,536	162,000	160,618
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	133,536	162,000	160,618

10. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Buildings	18,672	-	-	-	(2,390)	**16,282**
Furniture and Equipment	13,614	10,010	(6,370)	-	(2,578)	**14,676**
Motor Vehicles	9,113	-	-	-	(2,956)	**6,157**
Shared Devices	5,964	-	-	-	(3,408)	**2,556**
Leased Assets	7,952	6,967	(2,822)	-	(3,336)	**8,761**
Library Resources	453	-	-	-	(57)	**396**
	55,768	16,977	(9,192)	-	(14,725)	**48,828**

The net carrying value of furniture and equipment held under a finance lease is $8,761 (2023: $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

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Buildings	67,847	(51,565)	**16,282**	67,847	(49,175)	**18,672**
Furniture and Equipment	102,054	(87,378)	**14,676**	110,477	(96,863)	**13,614**
Information and Communication Technology	50,330	(50,330)	**-**	56,196	(56,196)	**-**
Motor Vehicles	14,778	(8,621)	**6,157**	14,778	(5,665)	**9,113**
Shared Devices	17,304	(14,748)	**2,556**	17,304	(11,340)	**5,964**
Leased Assets	13,494	(4,732)	**8,762**	20,683	(12,731)	**7,952**
Library Resources	35,815	(35,419)	**396**	35,815	(35,362)	**453**
	301,622	(252,793)	**48,829**	323,100	(267,332)	**55,768**

11. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	9,512	5,438	4,783
Accruals	9,586	7,000	7,385
Employee Entitlements - Salaries	19,249	21,000	20,477
Employee Entitlements - Leave Accrual	549	500	419
	38,896	33,938	33,064
Payables for Exchange Transactions	38,896	33,938	33,064
	38,896	33,938	33,064

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	-	-	-
Increase to the Provision During the Year	87,852	5,000	-
Provision at the End of the Year	87,852	5,000	-
Cyclical Maintenance - Current	79,852	5,000	-
Cyclical Maintenance - Non current	8,000	-	-
	87,852	5,000	-

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the Schools 10 Year Property plan and painting quotes obtained by the School during the period.

The provision has been recorded in the current year without restating the comparative information as required by PBE IPSAS 3 Accounting Policies, Changes in Accounting Estimates and Errors.

BDO Christchurch

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:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
No Later than One Year	3,608	4,000	4,479
Later than One Year and no Later than Five Years	6,047	6,500	4,416
Future Finance Charges	(245)	-	(641)
	9,410	10,500	8,254
Represented by			
Finance lease liability - Current	3,395	4,000	4,083
Finance lease liability - Non current	6,015	6,500	4,171
	9,410	10,500	8,254

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, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Block A Roof Replacement - Project No. 250519	-	290,500	(59,237)	-	231,263
Ground Drainage & Ventilation - Project No. 250518	-	44,978	(6,146)	-	38,832
Totals	-	335,478	(65,383)	-	270,095
Represented by:					
Funds Held on Behalf of the Ministry of Education					270,095

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Sea Side Fence Replacement	18,868	4,546	(23,414)	-	-
Sea Wall Repairs - Project Number 216624	-	28,980	(28,980)	-	-
Totals	18,868	33,526	(52,394)	-	-

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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.

16. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	2,360	2,745
Leadership Team		
Remuneration	125,581	124,325
Full-time equivalent members	1	1
Total key management personnel remuneration	127,941	127,070

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:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	30 - 40	120 - 130
Benefits and Other Emoluments	0 - 1	1 - 5
Termination Benefits	0 - 0	0 - 0

Principal 2

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

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	90 - 100	0 - 0
Benefits and Other Emoluments	2 - 3	0 - 0
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.

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17. Contingencies

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

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

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

Pay Equity and Collective Agreement Funding Wash-up
In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

18. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $395,518 (2023:$Nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	$
Block A Roof Replacement - Project No. 250519	350,989
Ground Drainage & Ventilation - Project No. 250518	44,529
Total	**395,518**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Cash and Cash Equivalents	405,873	105,000	59,390
Receivables	37,693	26,000	28,457
Investments - Term Deposits	133,536	162,000	160,618
Total financial assets measured at amortised cost	577,102	293,000	248,465

Financial liabilities measured at amortised cost

Payables	38,896	33,938	33,064
Finance Leases	9,410	10,500	8,254
Total financial liabilities measured at amortised cost	48,306	44,438	41,318

20. Events After Balance Date

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

21. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

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

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 Audit Limited, 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 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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:

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is qualified 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

The auditor's report on the financial statements of the School for the year ended 31 December 2023 was qualified as the Board did not record a provision for cyclical maintenance in that period. 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. As described in note 12 *Provision for Cyclical Maintenance*, the provision has been recorded in the current year without restating the comparative information as required by PBE IPSAS 3 *Accounting Policies, Changes in Accounting Estimates and Errors*. Our opinion on the current period's financial statements is also modified because of the possible effect of this matter on the results of operations, opening retained earnings and comparability of the current period's figures and the corresponding figures.

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 Members of the Board listing, Presiding member/principal's report, Statement of Variance, Reporting on Equal Employment Opportunities, How we have given effect to Te Tiriti o Waitangi and the Kiwisport Report, 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 Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Presiding member/principal’s report

2024 has been a year of little progress but lots of collaboration, and celebration of learning across all aspects of our school community. We have taken meaningful steps to enhance both academic and cultural development and are implementing this confidently into 2025, ensuring that every student benefits from a rich and well-rounded education.
Successfully the principal developed and implemented a structured PGC framework to improve and upskill teacher capability.
The implementation of standardized assessment, provided clear direction in addressing students' diverse needs.
The team of teachers have used data-driven insights to inform teaching strategies, leading to some improved student outcomes and targeted support where needed.
Strengthened teaching and learning practices, ensuring consistency and alignment across year groups and subjects.
We have fostered a growth mindset culture, encouraging students to embrace challenges, develop resilience, and celebrate their successes

Statement of Variance

Strategic Aim	Enhance and enrich high expectation teaching and learning practices, especially in mathematics.
Annual Aim	• To raise student achievement in math for the years 5-8 cohort specifically students working towards to be achieving within • Collect accurate data and carefully analyse to co-construct clear and measurable targets and next step learning for all Tamariki • Work on a structured approach to teaching mathematics • Engage with relevant, practical and meaningful PLD to enhance classroom practice • PGC – implement framework including adaptive practice conversations
Target	Raise student progress and achievement, across the curriculum. Teachers are empowered through a robust process to reflect on their pedagogy and enhance their classroom practice to benefit all learners.
Baseline Data	Maths - Our beginning of the year data indicates that 3.2% of students are working beyond the expected curriculum level. 64.5% of students are working within the expected level, 18% are working towards the expected level and 12% are working towards the expected level with support. Maori Students: Our beginning of the year data indicates that 6.25% of Maori students are working beyond the curriculum level in numeracy. 68.75% are working at the expected level in maths, 18.75% are working towards the expected level and 6.25% are working towards with support.

Statment of Variance

Actions	What Happened?	Reason for the Variance	Evaluation Where to next?
Students in Years 5-8 completed standardized assessments using the Math Adaptive PAT online test. IKAN assessments were conducted in Term 4, with GLOSS used as needed to support overall teacher judgment of student learning. Assessments took place at the end of Term 2 and the beginning of Term 4. Prime Maths was introduced in mid-Term 3. All staff had access to free online webinars to support implementation, along with booked sessions with the territory manager, who provided valuable support in setting up Prime Maths Pro Online. Staff participated in two webinars focused on implementing Prime Maths. A Mathematics Overview was developed to provide staff with a structured approach to planning and teaching. Teachers will incorporate the new curriculum's teaching sequence and key knowledge into their weekly plans.	Our end of year data indicates that 50% of students are working within the expected curriculum level in Maths at Granity School. 34% of students are working towards and 12.5% of students are working towards with support. **Maori Students** Our end of year data indicates that 50% of our Maori students are achieving at the expected curriculum level in mathematics. 37% of students are working towards the expectation and 12.5% of students are working towards with support.	During Term 4, multiple teachers were assigned to the year 5-8 class, which disrupted learning. Some of the children in our beginning-of-year data are different from those in the end-of-year data, as we had new students join and others leave throughout terms 3 and 4. Some students had low attendance, impacting their progress. The introduction of Prime Math presented challenges for some students, as they required time to adjust to new routines. Online assessments were a new experience for our students, and some found them difficult to engage with. The time allocated between the first and last test was insufficient. To address this, from 2025, students will complete the assessment in Terms 1 and 4. The Assessment and Reporting Map will be finalised and implemented in Week 1 of Term 1, 2025	Ongoing professional growth for teachers with the new English and Math curriculum using MOE funded TOD's. Employment of new TA to support students working toward with support. More time spent on co-constructing clear next steps for each student and have this evidenced in weekly planning. Numicon PLD organised for staff March 2025. **To support students working towards expectations:** Provide extra help for students in the Towards and Towards with Support categories with the employment of a .4 teacher to support acceleration and bridge the gaps. The teacher will use different teaching approaches such as Numicon and Prime to improve progress. **Encourage more Māori students to achieve beyond expectations.** Provide learning that connects to their culture and strengths. Introduce the Hikairo Schema and Te Huia Grid domains to support this. Ensure students feel supported and confident in maths. Develop and implement the stepped attendance response to improve progress.

Statement of Variance

Actions	What Happened?	Reason for the Variance	Evaluation Where to next?
PGC – implemented a framework including adaptive practice conversations	Teachers were able to engage in a PGC process following the GROW model based on goals developed from the code of standards.	No variance teachers took part in professional conversations were observed and signed off before the end of 2024.	Support staff appraisals will be completed in term 1 2025. Goals for teaching staff also to be completed in term 1 2025 and to include a goal based on Maths.

In Summary

Targeted Support for Towards and TwS Students
Implement intervention programs for struggling students.
Provide more differentiated teaching strategies.
Implement targeted support for students working towards to move to within
Focus on Māori Learners' Growth
Ensure support systems are in place, especially for those in Towards and TwS.
Encourage culturally responsive teaching to maintain engagement.
Overall Improvement:
Continue with Numeracy as our school wide focus and align with PGC goals for all teachers in 2025. New PLD for teachers provided by MOE as well as on Prime and Numicon. Extra staffing for student's that are working towards and towards with support as well as extension for students who have strengths in numeracy. Assess using school wide assessment plan, allowing enough time for progress to happen. Continued focus on school wide attendance to improve data.By focusing on these areas, we can ensure all students are supported and continue to grow in their maths learning.

Statement of Variance

Strategic Aim	Create educationally powerful opportunities that spark wonderment and curiosity.
Annual Aim	• Create more regular opportunities for learners to be exposed to a wide variety of professions and experiences • Develop and maintain effective transition systems to support learners in their future aspirations
Target	• Leverage relationships to connect learners with different industries / careers • Build relationships with Buller High School to ensure they respect and value our students and understand their needs.
Baseline Data	Collect student voice from students prior to starting high school then gathered students voice again after they started with support from RTLB. Here is the student voice taken from the three students who started at BHS this year. Summary of the data after six weeks at High School: *- They all felt prepared for BHS* *- They all particularly enjoyed the school visits and orientation games/sessions* *- They all are happy to come to school and feel comfortable asking for help* *- 2 out of 3 have made good friendship networks with children they didn't know before* *- The only thing they wish I did with them was show them how to login into the BHS systems, 1 student offered to come show my next group of students how to do it this year.* *- Rachel was mentioned as a great support in helping get organised* *- They all feel the work they get are the right amount of challenge*

Statement of Variance

Actions	What Happened?	Reason for the Variance	Evaluation Where to next?
Worked closely with RTLB to support transition for all students moving from Year 8 to Year 9. Liaised with Buller High School Deputy Principal, Guidance Councillor and School Deans. Discussed each student's individual needs with consent from whānau. Attended Kahui Ako meetings to advocate for our students. Created opportunities for students to explore local working environment including trips to local shops and the Bathurst Mine.	100% of our students that transitioned from Granity School to BHS had a positive transition. Transition reports were completed for all students and all Buller High School teachers were able to learn about our students' needs prior to them starting. Supported the development of new strategic goals for the Kahui, that include the empowerment of individuals to be resilient and confident and can foster positive relationships. Started with an inquiry on our local environment. The benefit of the inquiry approach was that students were more motivated to learn, as they are genuinely interested and curious about the subject. Students were engaged in asking questions and solving problems through authentic contexts.	Regular meetings and visits to the school. Visual books and timetables created to support transition. Ongoing positive communication with whānau, RTLB and students. Starting in early term 3 and throughout term 4. Regular attendance to Ka Hui meetings. Ongoing communication and networking with other principals, within and across school teachers. Students were able to make connections to their local environment through information gathering and prior knowledge. Students were able to summarize their learning and share with whānau.	Continue to engage with RTLB for transition support for all students moving from Granity School to Buller High School. Begin this mid-term 3 to allow enough time for strong whanaungatanga. Continue to engage regularly with the Ka hui. Not all teachers are skilled in teaching through inquiry. Organise in school support for all staff using Cath Murdoch - The Power of Inquiry in term 1 2025. Use this inquiry learning termly.

In Summary

- RTLB support for students transitioning from Granity School to BHS to continue each year.
- Engage more with ECE and Play Centre to foster positive relationships and smooth transitions for future enrolments
- All staff to engage with Cath Murdoch's The power of Inquiry and follow the inquiry process to enable wonderment and curiosity.

Statement of Variance

Strategic Aim	Develop a Granity School narrative
Annual Aim	• Consult with and work alongside Ngāti Waewae facilitators and the Education Committee to form a Granity School Narrative • Develop opportunities for ākonga and whānau to engage with, interpret and take ownership the narrative. • Continue exploring and engaging with He Ruru Matauranga narratives relevant to our local area.
Target	Staff, tamariki and whānau will feel a sense of belonging to our kura through a narrative that celebrates our diverse environment.
Baseline Data	No baseline data was gathered.

Statement of Variance

Actions	What Happened?	Reason for the Variance	Evaluation Where to next?
Regular hui with staff and Ariana (Komiti Mātauranga) to build a vision for our narrative Ariana and Education committee draft narrative Narrative reviewed and confirmed Staff to familarise themselves with Granity School Narrative	Staff engaged with whānau, tangata whenua, iwi hapū and were provided with appropriate support, information and advice. Staff attended weekly Te Reo lessons. A narrative was developed and shared with staff, BOT and community. Narrative was reviewed and confirmed. Staff unpacked narrative and linked to school wide planning of the teaching of school values. The school vision and values are actively reflected in all we do.	Staff, Whānau, tamariki and community are continuing to build a sense of belonging to our kura through our narrative that celebrates our diverse environment and links to our values, learning and vision.	Continue to improve our culturally responsive practices through engaging in the Hikairo Schema approach to rethink approaches to support and engage our tamariki, and to acknowledge and embrace cultural differences. Invite Ariana to participate in staff hui and support us in redeveloping our school values with students, staff and whānau. To launch a school Kapa Haka Group and have regular waiata Unpack the school's narrative together, share with community. Have termly whakatauki for students to unpack.

In Summary

Next Steps for Culturally Responsive Practice
Enhancing Culturally Responsive Approaches
Continue to refine our culturally responsive practices by engaging with the Hikairo Schema to strengthen our approaches in supporting and engaging tamariki.
Foster an inclusive environment that acknowledges and embraces cultural differences in all aspects of school life. This guide invites kaiako to rethink approaches to engaging ākonga, re-envisage the teacher/learner dynamic, revise old habits, and reconfigure learning environments to acknowledge and embrace cultural differences. Kaiako can use The Hikairo Schema for Primary several times over, drawing on their previous experiences to inform and to develop new and innovative ways of facilitating culturally sensitive and inclusive learning settings.
Collaborative Development of School Values
Invite Ariana to contribute to staff hui and support the co-design process of redeveloping our school values in collaboration with students, staff, and whānau.
Promotion of Cultural Engagement through Kapa Haka and Waiata
Establish and launch a school Kapa Haka group, ensuring regular opportunities for tamariki to participate and engage in waiata.
Exploring and Embedding Local Narratives
Engage in collective discussions to explore the school's narrative and identify ways to integrate local narratives into the teaching and learning programme.
Strengthening Te Reo Māori Across the School
Continue to enhance Te Reo Māori development with a structured, shared plan that embeds te reo naturally into daily school practices.

Statement of compliance with employment policy (required)

How have you met your obligations to provide good and safe working conditions?

- We offer quality induction procedures and open communication.

How have you been fulfilling this programme?

- At Granity School, we implement equal employment opportunities in all relevant school policies, procedures, and practices. This is on our School Docs site and all procedures are followed.
- **How do you practise impartial selection of suitably qualified persons for appointment?**

We have a thorough procedure for appointments. This is on our School Docs site. This procedure is followed

How are you recognising,

- **The aims and aspirations of Māori,**
- **The employment requirements of Māori, and**
- **Greater involvement of Māori in the Education service?**

- At Granity Kura we acknowledge Te Tiriti o Waitangi as New Zealand's founding document and are committed to its principle all aspects of our employment practices and school culture.
- Alongside the Buller Kāhui Ako, we are developing our working relationship with mana whenua.
- We are continuing our development of culturally responsive practice. This was started with PLD from Poutama Pounamu in 2023 and is ongoing.

How have you enhanced the abilities of individual employees?

- We have a professional learning and development budget and are open to allowing staff to attend courses and PLD at their request. We are also working upskilling staff with the new changes in the NZ curriculum and familiarising themselves with ne tools for implementing the curriculum.

How are you recognising the employment requirements of women?

- Being a good employer and enabling privacy and respect when needed.

How are you recognising the employment requirements of persons with disabilities?

- We have the facilities to accommodate the needs of any person with a disability.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy

Do you operate an EEO programme/policy?

Yes

Has this policy or programme been made available to staff?

Yes

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?

Granity School supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?

Yes

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?

Yes

Does your EEO programme/policy set priorities and objectives?

Yes

How we have given effect to Te Tiriti o Waitangi (required)

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.

12/02/2025

Kiwi Sport Funding Report

Kiwi Sport is a government funding initiative to support student's participation in organised sport. In 2024 the school received total Kiwi Sport funding of $500.60 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 37.

Noho ora mai

Nikki Smith
Principal

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