

GLEN EDEN SCHOOL

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1285
Principal:	Donna Soljan
School Address:	3 Glenview Road, Glen Eden, Waitakere City
School Postal Address:	3 Glenview Road, Glen Eden, Waitakere City
School Phone:	09 818 6686
School Email:	principal@geps.school.nz
Accountant / Service Provider:	Schooled Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Kim Whitfield	Presiding Member	Elected	Sept-25
Alex Burton	Presiding Member	Elected	Feb-25
Donna Soljan	Principal ex Officio	Appointed	Current
Jared Adams	Parent Representative	Elected	Sept-25
Raewyn Teleia	Parent Representative	Elected	Sept-25
Summar De Luen	Parent Representative	Elected	Sept-25
Aimee Clunie	Parent Representative	Elected	Sept-25
Salome Bergs	Staff Representative	Elected	Sept-25



GLEN EDEN SCHOOL

Annual Financial Report - For the year ended 31 December 2024

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Glen Eden School

Statement of Responsibility

For the year ended 31 December 2024

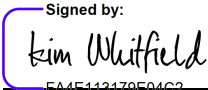
The Board accepts responsibility for the preparation of the annual financial report and the judgements used in the financial statements.

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.

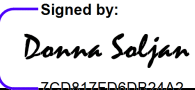
The School's 2024 financial statements are authorised for issue by the Board.

Kim Whitfield
Full Name of Presiding Member

Signed by:

FA4E143170E94C2
Signature of Presiding Member

23 May 2025
Date:

Donna Soljan
Full Name of Principal

Signed by:

7CD847FD6DB24A2
Signature of Principal

23 May 2025
Date:

Glen Eden 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	3,904,642	3,059,362	3,625,004
Locally Raised Funds	3	88,502	82,600	170,870
Interest		40,419	25,000	29,243
Total Revenue		4,033,563	3,166,962	3,825,117
Expense				
Locally Raised Funds	3	24,570	15,200	15,406
Learning Resources	4	2,444,622	2,180,949	2,275,497
Administration	5	650,562	308,585	538,713
Interest		5,577	5,050	5,458
Property	6	906,226	794,212	839,652
Loss on Disposal of Property, Plant and Equipment		3,746	-	4,227
Total Expense		4,035,303	3,303,996	3,678,953
Net Surplus / (Deficit) for the year		(1,740)	(137,034)	146,164
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,740)	(137,034)	146,164

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

Glen Eden 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		1,514,997	1,514,997	1,438,969
Total comprehensive revenue and expense for the year		(1,740)	(137,034)	146,164
Distributions to the Ministry of Education		-	-	(80,980)
Contribution - Furniture and Equipment Grant		-	-	10,844
Equity at 31 December		1,513,257	1,377,963	1,514,997
Accumulated comprehensive revenue and expense		1,513,257	1,377,963	1,514,997
Equity at 31 December		1,513,257	1,377,963	1,514,997

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.

Glen Eden 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	615,469	288,386	592,982
Accounts Receivable	8	192,140	165,352	165,352
GST Receivable		10,840	6,469	6,469
Prepayments		14,734	54,429	54,429
Inventories	9	261	687	687
Investments		203,107	300,000	201,462
Funds Receivable for Capital Works Projects	17	-	21,350	-
		1,036,551	836,673	1,021,381
Current Liabilities				
Accounts Payable	12	270,610	200,976	224,709
Borrowings	13	-	-	7,106
Revenue Received in Advance	14	500	700	700
Provision for Cyclical Maintenance	15	47,927	47,689	40,940
Finance Lease Liability	16	25,997	31,505	33,144
Funds held for Capital Works Projects	17	-	-	21,166
Funds held on behalf of School Cluster	18	10,893	10,150	10,150
		355,927	291,020	337,915
Working Capital		680,624	545,653	683,466
Non-current Assets				
Property, Plant and Equipment	11	916,620	930,671	936,572
		916,620	930,671	936,572
Non-current Liabilities				
Provision for Cyclical Maintenance	15	58,771	62,109	78,571
Finance Lease Liability	16	25,217	36,252	26,470
		83,988	98,361	105,041
Net Assets		1,513,257	1,377,963	1,514,997
Equity		1,513,257	1,377,963	1,514,997

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

Glen Eden School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		935,776	930,264	910,253
Locally Raised Funds		107,982	57,767	149,293
International Students		-	5,000	-
Goods and Services Tax (net)		(4,371)	13,836	13,836
Payments to Employees		(438,272)	(467,522)	(381,424)
Payments to Suppliers		(470,891)	(471,157)	(548,555)
Interest Paid		(5,577)	(5,050)	(5,458)
Interest Received		40,371	23,238	27,481
Net cash from Operating Activities		165,018	86,376	165,426
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(75,328)	(62,065)	(8,891)
Purchase of Investments		(1,645)	(125,000)	(26,462)
Net cash to Investing Activities		(76,973)	(187,065)	(35,353)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,844
Finance Lease Payments		(38,028)	(32,535)	(40,493)
Repayment of Loans		(7,106)	(7,106)	(9,475)
Funds Administered on Behalf of Other Parties		(20,423)	146,928	48,861
Net cash from/(to) Financing Activities		(65,557)	107,287	9,737
Net increase in cash and cash equivalents		22,487	6,598	139,810
Cash and cash equivalents at the beginning of the year	7	592,982	281,788	453,172
Cash and cash equivalents at the end of the year	7	615,469	288,386	592,982

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.

Glen Eden School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Glen Eden 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.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) 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.

f) 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.

g) 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.

h) Inventories

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

i) 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.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) 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) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

o) 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.

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	947,333	853,736	933,082
Teachers' Salaries Grants	1,963,664	1,644,609	1,773,335
Use of Land and Buildings Grants	668,099	560,517	583,527
Ka Ora, Ka Ako - Healthy School Lunches Programme	325,546	-	335,060
Other Government Grants	-	500	-
	<u>3,904,642</u>	<u>3,059,362</u>	<u>3,625,004</u>

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	748	2,000	17,684
Fees for Extra Curricular Activities	4,328	4,600	4,174
Trading	36,631	36,000	40,132
Fundraising and Community Grants	46,795	35,000	108,880
International Student Fees	-	5,000	-
	<u>88,502</u>	<u>82,600</u>	<u>170,870</u>
Expense			
Extra Curricular Activities Costs	10,229	6,000	3,505
Trading	6,822	3,200	3,194
Fundraising and Community Grant Costs	6,419	5,000	8,707
International Student - Other Expenses	1,100	1,000	-
	<u>24,570</u>	<u>15,200</u>	<u>15,406</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>63,932</u>	<u>67,400</u>	<u>155,464</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	93,041	122,600	118,791
Employee Benefits - Salaries	2,200,686	1,904,609	2,024,352
Staff Development	27,546	42,752	18,123
Depreciation	121,610	108,188	113,609
Other Learning Resources	1,739	2,800	622
	<u>2,444,622</u>	<u>2,180,949</u>	<u>2,275,497</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,954	8,000	7,760
Board Fees and Expenses	117,463	75,300	6,445
Operating Leases	293	500	993
Other Administration Expenses	43,240	79,025	67,167
Employee Benefits - Salaries	142,047	131,000	99,481
Insurance	-	1,000	8,046
Service Providers, Contractors and Consultancy	14,019	13,760	13,761
Ka Ora, Ka Ako - Healthy School Lunches Programme	325,546	-	335,060
	650,562	308,585	538,713

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	45,523	-	2,223
Heat, Light and Water	23,329	26,000	33,414
Rates	44	120	61
Repairs and Maintenance	18,784	45,375	52,488
Use of Land and Buildings	668,099	560,517	583,527
Employee Benefits - Salaries	58,960	56,000	34,137
Other Property Expenses	91,487	106,200	133,802
	906,226	794,212	839,652

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	615,469	288,386	592,982
Cash and cash equivalents for Statement of Cash Flows	615,469	288,386	592,982

Of the \$615,469 Cash and Cash Equivalents, \$10,893 is held by the School on behalf of the Kahui Ako Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	158	20,286	20,286
Interest Receivable	2,881	2,833	2,833
Teacher Salaries Grant Receivable	189,101	142,233	142,233
	<u>192,140</u>	<u>165,352</u>	<u>165,352</u>
Receivables from Exchange Transactions	3,039	23,119	23,119
Receivables from Non-Exchange Transactions	189,101	142,233	142,233
	<u>192,140</u>	<u>165,352</u>	<u>165,352</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	261	687	687
	<u>261</u>	<u>687</u>	<u>687</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	203,107	300,000	201,462
Total Investments	<u>203,107</u>	<u>300,000</u>	<u>201,462</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	563,119	-	-	-	(15,890)	547,228
Furniture and Equipment	240,703	31,208	-	-	(42,771)	229,141
Information and Communication Technology	51,810	31,760	-	-	(20,482)	63,087
Leased Assets	56,935	29,180	-	-	(39,461)	46,654
Library Resources	24,005	3,786	(3,746)	-	(3,006)	21,040
	<u>936,572</u>	<u>95,934</u>	<u>(3,746)</u>	<u>-</u>	<u>(121,610)</u>	<u>907,150</u>

The net carrying value of furniture and equipment held under a finance lease is \$46,654 (2023: \$56,935)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	645,078	(88,380)	556,698	635,608	(72,489)	563,119
Furniture and Equipment	482,858	(253,717)	229,141	479,152	(238,449)	240,703
Information and Communication Technology	179,000	(115,913)	63,087	157,753	(105,943)	51,810
Leased Assets	113,870	(67,216)	46,654	110,203	(53,268)	56,935
Library Resources	61,485	(40,445)	21,040	68,368	(44,363)	24,005
	1,482,291	(565,671)	916,620	1,451,084	(514,512)	936,572

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	27,974	18,227	18,227
Accruals	21,022	7,760	7,760
Banking Staffing Overuse	-	-	23,733
Employee Entitlements - Salaries	189,101	147,598	147,598
Employee Entitlements - Leave Accrual	32,513	27,391	27,391
	270,610	200,976	224,709
Payables for Exchange Transactions	270,610	200,976	224,709
	270,610	200,976	224,709

The carrying value of payables approximates their fair value.

13. Borrowings

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	-	-	7,106
	-	-	7,106

The school had borrowings which have been fully repaid (31 December 2023 \$7,106).

14. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	500	700	700
	500	700	700

15. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	119,511	109,798	120,288
Increase to the Provision During the Year	45,523	-	2,223
Use of the Provision During the Year	(58,336)	-	(3,000)
Provision at the End of the Year	<u>106,698</u>	<u>109,798</u>	<u>119,511</u>
Cyclical Maintenance - Current	47,927	47,689	40,940
Cyclical Maintenance - Non current	58,771	62,109	78,571
	<u>106,698</u>	<u>109,798</u>	<u>119,511</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

16. 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	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	29,513	31,505	37,209
Later than One Year and no Later than Five Years	27,801	36,252	28,361
Future Finance Charges	(6,100)	-	(5,956)
	<u>51,214</u>	<u>67,757</u>	<u>59,614</u>
Represented by			
Finance lease liability - Current	25,997	31,505	33,144
Finance lease liability - Non current	25,217	36,252	26,470
	<u>51,214</u>	<u>67,757</u>	<u>59,614</u>

17. Funds Held for Capital Works Projects

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

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 7 & Block 10	21,166	107,306	(128,472)	-	-
Totals	<u>21,166</u>	<u>107,306</u>	<u>(128,472)</u>	<u>-</u>	<u>-</u>

Represented by:

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Rooms 1 - 4 ILE	-	82,490	(36,995)	(45,495)	-
Block 7 & Block 10	(5,500)	326,001	(299,335)	-	21,166
Block 3 Hub Water Damage	10,000	-	(10,000)	-	-
Flood Damage to Blocks 2 & 7	-	16,393	(16,393)	-	-
Totals	4,500	424,884	(362,723)	(45,495)	21,166

Represented by:

Funds Held on Behalf of the Ministry of Education

21,166

18. Funds Held on Behalf of Kahui Ako

Glen Eden School is the lead school funded by the Ministry of Education to provide Kahui Ako services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	10,150	10,150	-
Funds Received from Cluster Members	5,431	-	14,951
Total funds received	15,581	10,150	14,951
Funds Spent on Behalf of the Cluster	4,688	-	4,801
Funds remaining	10,893	10,150	10,150
Funds Held at Year End	10,893	10,150	10,150

19. Related Party Transactions

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

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

Kathryn Arbon is the Deputy Principal. During the year the School employed Kathryn's son to perform caretaker duties for \$1,869. Because this amount is less than \$25,000 (incl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

20. 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 \$
<i>Board Members</i>		
Remuneration	2,370	2,620
<i>Leadership Team</i>		
Remuneration	492,708	314,517
Full-time equivalent members	4	2
Total key management personnel remuneration	495,078	317,137

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	170-180
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	2.00
110 - 120	1.00	1.00
120 - 130	1.00	1.00
130 - 140	0.00	1.00
140 -150	1.00	0.00
	5.00	5.00

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

21. Contingencies

There are no contingent liabilities 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$0).

(b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2023: \$0).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	615,469	288,386	592,982
Receivables	192,140	165,352	165,352
Investments - Term Deposits	203,107	300,000	201,462
Total financial assets measured at amortised cost	1,010,716	753,738	959,796

Financial liabilities measured at amortised cost

Payables	270,610	200,976	224,709
Borrowings - Loans	-	-	7,106
Finance Leases	51,214	67,757	59,614
Total financial liabilities measured at amortised cost	321,824	268,733	291,429

24. Events After Balance Date

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

Independent Auditor's Report

To the readers of Glen Eden School's Financial Statements For the year ended 31 December 2024

RSM Hayes Audit

Level 13, 125 Queen Street,
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

www.rsmnz.co.nz

The Auditor-General is the auditor of Glen Eden School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 17, that comprise the statement of responsibility, statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 23 May 2025. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board of Trustees 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

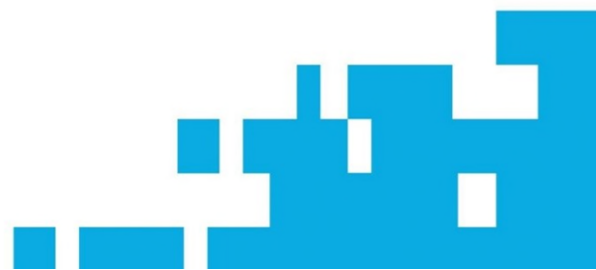
Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes Members of the Board, Annual Plan Progress, Data for GEPS, Kiwisport, Statement of Compliance with the Education and Training Act 2020 requirement to be a Good Employer for the Year Ending December 2024 and Giving Effect to Te Tiriti, 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.

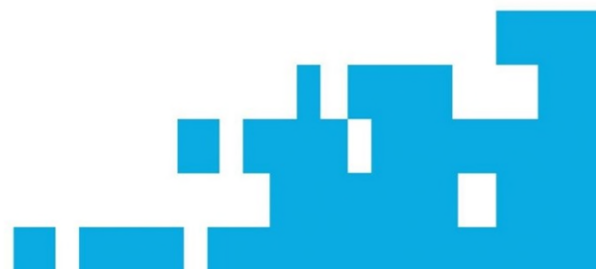
Independence

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* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to read 'B. Lyon', written in a cursive style.

Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Annual Plan Progress 2024 - 2026

Vision: Empowered Proud Students

In partnership with whānau and community we design and deliver education that responds to need and sustains identity, language and culture. Every learner will be supported to achieve their highest educational standard. A Māori bilingual pathway is offered from Year 4.

	Tahi	Rua	Toru
Goals	Create an environment in which everyone feels welcome and empowered to live our vision and values	Enhance the professional capabilities of all kaimahi/staff	Develop a school culture where whānau and students are fostered to be active participants in the learning process
Strategic Initiatives	Develop and implement clear processes for new student, whānau and kaimahi induction and engagement Expand opportunities for whakawhanaungatanga	Build kaimahi knowledge to strengthen teaching & learning programmes Increase kaimahi knowledge and use of Te Reo me ōna tikanga across the kura Give effect to Te Tiriti o Waitangi	Develop a new assessment and reporting system for reading, writing and maths.
Strategic Actions	Design new student, staff and whānau induction processes GEPS values will be enacted and a continued point of reference Provide a range of opportunities for whānau to engage in whakawhanaungatanga and have input into the kura	Ensure there are relevant PLD opportunities for kaimahi to inquire into and develop their teaching and learning practice, including in Te Reo me ōna tikanga Māori Provide opportunities for teachers to participate in a Professional Growth Cycle in areas of specific interest Engage with external providers to develop understanding of Te Tiriti and mana whenua	Introduce a shared digital learning and communication platform across the kura Provide regular opportunities for whānau hui about teaching and learning
Outcomes	Everyone feels valued as part of the GEPS wider whānau	Our staff members are highly skilled, motivated and confident educators within an Aotearoa/NZ kura	Whānau are regularly engaged in and informed about their children's learning

2024 Annual Plan - Goal Tahi - Create an environment in which everyone feels welcome and empowered to live our vision and values		
Strategic Initiative - Develop and implement clear processes for new student, whānau and kaimahi induction and engagement		
Strategic Actions	Specifics	Measures
Design new student and whānau induction process	New students & whānau meet with DP and/or P Mihi whakatau for new whānau/tamariki/kaimahi in each class on first day at kura Continue with Pōwhiri each term Kaiako make a time within the first few weeks of a student starting to contact/meet whānau Publish the induction pack on the school adminsite so it is always accessible Develop induction pack for relievers new to our kura	Relevant information shared with kaiako for new students Mihi whakatau and pōwhiri occur regularly
Summary: - Induction pack developed for new relievers and put onto school adminsite. This is printed and given to new relievers. - Mihi whakatau done for new teacher aides. - Pōwhiri and/or mihi whakatau done at the beginning of each term for new staff, tamariki and whānau as well as for visitors, including ERO & Pasifka Principals - Induction information for new teachers published on school adminsite. - New students now meet with P or DP before beginning. Notes are recorded and shared with their teacher prior to starting. New tamariki now start day after meeting.		
GEPS values will be enacted and a continued point of reference	New school whānau group points system based on school values and awarded weekly Opportunity for school whānau group whanaungatanga and an event at least once per term. Whānau aware of school values and what these mean in action at GEPS New staff aware of school values	New trophies and awards given weekly and points accrued over each term
Summary: - Points allocated weekly for Kairangi, Taiao and Attendance. Kairangi focus strategically changes weekly. Trophies awarded to whānau with highest scores at weekly assemblies. Overall winner for the week raises their flag on the flagpole. Weekly scores accumulate over each term with the winning whānau rewarded with a trip to Bounce. System well entrenched and each whānau has a chant when they win and raise their flag.. - Values incorporated in Whānau hui.		
Strategic Initiative - Expand opportunities for whakawhanaungatanga		
Strategic Actions	Specifics	Measures
Provide a range of opportunities for whānau to engage in whakawhanaungatanga and have input into the kura	Have at least 1 whānau event per term Have open afternoons throughout the year, including at SOD at the beginning of the year Hold at least one whānau evening where whānau can input into GEPs cultural practices	New "norms" for how we do things at GEPS are developed as we learn more from our GEPS whānau

	and understandings	
Summary: : - Whānau BBQ and meet the teachers held in Week 4 of Term 1 - Whānau hui held in Week 3 Term 2. Focus on whanaungatanga, strategic plan and an opportunity for whānau to feed into school organisation and curriculum. Great attendance and whakawhanaungatanga. - Whānau open afternoon held in Week 10 Term 2 - SLCs held over two afternoons in consecutive weeks without needing to finish school early - giving whānau options and negating the need to cover child care. This was in Term 3. - Whānau hui scheduled in Week 8, Term 3 for families new to Aotearoa - opportunity for them to learn more about our education system and GEPS as well as to connect with other new families - Whānau survey sent home in Week 6 Term 4		

2024 Annual Plan - Goal Rua - Enhance the professional capabilities of all kaimahi/staff		
Strategic Initiative - Build kaimahi knowledge to strengthen teaching & learning programmes		
Strategic Actions	Specifics	Measures
Ensure there are relevant PLD opportunities for kaimahi to inquire into and develop their teaching and learning practice, including Te Reo me ōna tikanga Māori	Engage in MOE funded PLD for teaching and learning maths and apply for more funding as necessary Develop a maths leadership team to help support the implementation of maths PLD SL team observe and give feedback about teaching and learning in curriculum focus areas at least once per term and more frequently as necessary Staff encouraged to enrol in Te reo programmes Staff PLD for reo and tikanga	All teachers have written feedback from observations at least once per term. Staff can show increased level of Te Reo through PGC documents Staff survey for kaiako around teaching and use of Māori
Summary: - Maths PLD so far this year has included: - Maths planning in teams - Kaiako hui about balanced maths programmes and teaching specific content - Maths facilitators in classes observing, coaching alongside and modelling lessons. These are differentiated based on teacher experience and need. - Three kaiako did ALiM - accelerating the progress of target students. - In class sessions focussing on place value and fractions. - Two kaiako attending Maths cluster hui. - Staff Only Days PLD for all teachers about new curriculum. - PCT teachers participated in a series of PLD sessions for teachers in their first year of teaching - Reading observations done each term with some follow up ones done as needed. - Teacher Aides did neurodiversity PLD on staff only day with RTLB as well as neurodiversity PLD. - Five teachers did Te Reo Māori PLD on staff only day. - Two kaiako did writing PLD. - One teacher aide doing oral language PLD as part of a research project that aligns with BSLA.		

- Five teachers completed BSLA PLD at the beginning of Term 3. - One teacher began BSLA PLD in Term 3.		
Provide opportunities for teachers to participate in a Professional growth cycle in areas of specific interest	Term 3 dedicated to PGC staff meetings culminating in Term 4 presentations to staff and/or BOT	Presentations in Term 4 which feed into 2025 direction
Summary: We have revised this and teachers will now use their PGCs to focus on whole school PLD.		
Strategic Initiative - Give effect to Te Tiriti o Waitangi		
Strategic Actions	Specifics	Measures
Engage with external providers to develop understanding of Te Tiriti and mana whenua	Formalise relationship with Te Kawerau a Maki and engage with Mana Kura programme Participate in MAC programme, including Hui-ā-Tau Engage with Poutama Pounamu PLD throughout the year - including at BOT level for Te Tiriti o Waitangi workshops Ensure tamariki and kaiako Māori have opportunities to succeed as Māori	Hours with Te Kawerau a Maki utilised to increase learning about mana whenua at GEPs Ākonga Māori feedback
Summary: - Mana Kura has facilitated several kaiako hui. These are developed in response to kaiako feedback via a JamBoard. This mahi is still being developed but we are beginning with focusing on our school pepeha. - SL team attended MAC Hui ā Tau in Waitangi. - Tiriti o Waitangi workshop for teachers new to Aotearoa in our Kāhui Ako. - Teachers who whakapapa Māori across the Kāhui Ako hui ias well as for Pasifika kaiako. - BOT Te Tiriti workshops - BOT PLD with Mana Kura - Kāhui Ako Bilingual whakawhanaungatanga day - Kaiako hui with Phil from MAC in Week 6 focussing on the pepeha process with reference to mana whenua. - SL team went to Tamaki MAC hui in Week 7. - Planning for Room 13 annual Term 4 haerenga began.		

2024 Annual Plan - Goal Toru Develop a school culture where whānau and students are fostered to be active participants in the learning process		
Strategic Initiative: Introduce new teaching and learning report timelines and processes		
Strategic Actions	Specifics	Measures

Introduce a shared digital learning and communication platform across the kura	Introduce SeeSaw platform for all teachers Undertake PLD with Seesaw to fully understand how to use this effectively Sign all whānau up to platform Use Seesaw for all class communications for whānau Use Seesaw platform to share learning with whānau with a view to using this as the sole reporting platform in 2025	Regular checks by SL team on usage and engagement
Summary: May:: • PLD about Seesaw Week 8 of Term 1 • Expectations set about minimum number of Seesaw posts per class set • Seesaw being used to communicate about events such as trips • 88% of tamariki have at least one person from their whānau connected June: • Kaiako making a minimum number of posts per term - a range of things focused on, e.g. maths, reading some writing, pictures of writing. • 90% of tamariki have at least 1 whānau member connected. • Seesaw analytics - 905 posts of student work made, 500 comments about student work made, 367 whānau visits September: • 92% of tamariki have at least 1 whānau member connected • Seesaw analytics (year to date) - 2158 posts of student work made, 263 unique family logins. NB: Seesaw have changed how they present the analytics so these are not directly comparable to previous updates. October: • Seesaw analytics (year to date) - 3076 posts of student work made, 283 unique family logins. • Seesaw was used to share writing progressions with whānau in Term 3.		
Provide opportunities for whānau hui about teaching and learning	Plan multiple times throughout the year that whānau can come in to see learning in action, learn about progress of their tamariki and learn more about subject areas and the progressions	Regular meetings throughout the year
Summary: : • Open afternoon for whānau held in Week 10 Term 2. • SLCs held early in Term 3. • Whānau open afternoon held at the end of Term 3.		
Develop a new assessment and reporting system for reading, writing and maths	Use indicators from progressions and assessment tools to develop new reporting templates that show clearly where students are at Develop indicators in: Writing by end of Term 2 Reading by end of Term 3 Maths by end of Term 4	All indicators developed by end Term 4 Writing indicators reported on to whānau in Term 3 Reading indicators reported on to whānau by end of Term 4

Summary:

- Writing indicators launched at SOD in Week 5 Term 2
- Writing indicators used in Term 3 and progress reported to whānau for each student
- Reading indicators done early Term 3.
- Seesaw used to progress with whānau in Term 3.

Due to the new Maths and English curriculum further work on this was postponed until we are all clear on what the new curriculum, teaching resources and assessment will mean for our kura.

Data for GEPS 2024

Due to changing SMS we have lost most of our data for the 2024 year so have had to manually do this report.

Reading OTJs 2024												
	End of Term 2						End of Term 4					
	Below		At		Above		Below		At		Above	
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Y2	11	11	3	10	-	5	8	5	5	15	1	6
Y3	15	16	4	5	7	7	9	10	8	6	8	12
Y4	10	11	5	9	2	9	8	6	5	12	5	10
Y5	16	6	6	9	6	7	13	3	13	9	7	7
Y6	5	4	6	6	10	9	7	4	8	6	10	9

Observations

Overall Improvement:

- Across all year levels, there's a noticeable decrease in the number of students performing 'Below' expectations from Term 2 to Term 4.
- Simultaneously, there's an increase in students achieving 'At' or 'Above' expectations, indicating positive progress in reading proficiency over the year.

Gender Differences:

- In the earlier years (Y2 and Y3), girls tend to outperform boys, with higher numbers in the 'At' and 'Above' categories.
- By Year 6, the performance gap between boys and girls narrows, with both genders showing similar achievements.

Year-Level Trends:

- **Year 2:** Significant improvement, especially among girls, with a notable increase in the 'At' and 'Above' categories by Term 4.

- **Year 3:** Both boys and girls show progress, but girls have a higher number of students in the 'Above' category by Term 4.
- **Year 4:** Girls demonstrate substantial growth, with a marked increase in the 'Above' category. Boys show moderate improvement.
- **Year 5:** Boys show a significant increase in the 'At' category, while girls maintain steady performance.
- **Year 6:** Both genders exhibit consistent performance, with a balanced distribution across 'At' and 'Above' categories.

Writing OTJs 2024												
	End of Term 2						End of Term 4					
	Below		At		Above		Below		At		Above	
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Y2	9	8	5	17	2	0	7	6	8	17	1	2
Y3	13	14	9	10	2	4	10	14	12	11	3	3
Y4	12	10	3	15	0	4	9	9	6	17	0	4
Y5	21	8	7	13	1	2	16	6	10	17	1	2
Y6	16	9	6	8	1	2	11	6	11	11	1	2

Overall Improvement:

- Across all year levels, there's a general decrease in the number of students performing 'Below' expectations from Term 2 to Term 4.
- Simultaneously, there's an increase in students achieving 'At' or 'Above' expectations, indicating positive progress in writing proficiency over the year.

Gender Differences:

- In the earlier years (Y2 and Y3), girls tend to outperform boys, with higher numbers in the 'At' and 'Above' categories.
- By Year 6, the performance gap between boys and girls narrows, with both genders showing similar achievements.

Year-Level Trends:

- **Year 2:** Significant improvement, especially among girls, with a notable increase in the 'Above' category by Term 4.
- **Year 3:** Both boys and girls show progress, but girls have a higher number of students in the 'Above' category by Term 4.
- **Year 4:** Girls demonstrate substantial growth, with a marked increase in the 'Above' category. Boys show moderate improvement.
- **Year 5:** Boys show a significant increase in the 'At' category, while girls maintain steady performance.
- **Year 6:** Both genders exhibit consistent performance, with a balanced distribution across 'At' and 'Above' categories.

Maths OTJs 2024												
	End of Term 2						End of Term 4					
	Below		At		Above		Below		At		Above	
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Y2	5	3	9	19	1	3	6	3	8	18	1	4
Y3	7	6	12	19	4	5	7	5	12	20	4	5
Y4	5	11	6	8	9	6	3	10	8	9	8	7
Y5	18	10	5	5	8	7	10	5	14	8	6	7
Y6	6	10	5	2	9	5	3	6	8	7	10	5

Overall Improvement:

- Across all year levels, there's a general decrease in the number of students performing 'Below' expectations from Term 2 to Term 4.
- Simultaneously, there's an increase in students achieving 'At' or 'Above' expectations, indicating positive progress in mathematics proficiency over the year.

Gender Differences:

- In the earlier years (Y2 and Y3), girls tend to outperform boys, with higher numbers in the 'At' and 'Above' categories.
- By Year 6, the performance gap between boys and girls narrows, with both genders showing similar achievements.

Year-Level Trends:

- **Year 2:** Girls show a higher number of students in the 'At' and 'Above' categories compared to boys in both terms.
- **Year 3:** Both boys and girls show steady performance, with girls slightly ahead in the 'At' and 'Above' categories.
- **Year 4:** Boys demonstrate a higher number of students in the 'Above' category compared to girls in both terms.
- **Year 5:** Significant improvement observed in boys, with a notable increase in the 'At' category and decrease in the 'Below' category by Term 4.
- **Year 6:** Both genders exhibit consistent performance, with a balanced distribution across 'At' and 'Above' categories.

School

Glen Eden Primary School

KIWISPORT NOTE

Refer to the 2023 Annual report and the note included in the audited accounts. This is a sample only.

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$5172.96 (excluding GST). The funding was spent on maintaining our school swimming pool. We aim to have 100% of students benefiting from regular lessons & from lunchtime play activity in the pool.

Statement of compliance with the Education and Training Act 2020 requirement to be a good employer for the year ending December 2024

Glen Eden School is an equal opportunity employer that is committed to diversity and inclusion in the workplace.

We prohibit discrimination and harassment of any kind based on age, sex, race, colour, ethnic or national origin, disability, employment status, ethical or religious belief, family status, marital status, sexual orientation, and political opinion. We provide a safe environment and working conditions for all employees.

Glen Eden School is committed to equal opportunities in all aspects of employment within our organisation including recruitment, training, promotion, conditions of service and career development.

We make appointment decisions based solely on the qualifications, merit and the needs at the time and select the person most suited to the position in terms of experience, qualifications and aptitude.

Our employment policies, including Equal Opportunities policy are available for all staff and community to view. For more information, read through our EEO policy, found on the Glen Eden SchoolDocs policy pages.

Giving effect to Te Tiriti - Glen Eden Primary School

Te Tiriti workshops with Poutama Pounamu	BOT - learning about Te Tiriti and the BOTs obligations and workshopping about enacting Te Tiriti. Two 2 hour workshops.
Te Tiriti workshops with Poutama Pounamu	ASLs, WSLs, P 6 workshops over the course of the year. Relationship with Poutama Pounamu has been over several years.
Mana kura PLD	Formalised relationship with Te Kawerau ā Maki. Several staff meetings over the year to learn about mana whenua, the area and tikanga.
MAC kura	Involved with MAC for over 5 years. Have attended many hui and 2 hui-a-tau. Several staff were involved over time.
Bilingual Māori class	Began in 2020 with Year 5 & 6. BOT committed to funding this to ensure there is a haerenga every second year.
Te Ahu o te reo Māori	Almost all teaching staff applied for this. Only some got on so we joined with another kura and employed a kaiako to take some Te Ahu courses for those who missed. About 10 staff doing this. Several staff over the past few years have also completed te reo Māori study through Te Wananga o Aotearoa.
Te reo kia ora wananga	A Kāhui ako wananga for Years 6, 8 and 10. Set at marae and chance to learn waiata, learn haka, hear from inspirational Māori achievers, whakawhanaungatanga and be with other tamariki and kaiako Māori. There are 4 wananga days in 2024.
Māori kaiako hui	Began at GEPS in 2024 and now being hosted once per term in other Kāhui kura.
Ongoing reo learning	All staff do pepeha and karakia each week at Friday forum. We are learning new karakia each term and building on pepeha knowledge. Pōwhiri, waiata, karakia, pepeha and kupu are all part of our "every day" in our kura.