

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	648
Principal:	Bruce James
School Address:	217 South Road, Caversham, Dunedin 9012
School Phone:	03 455 8315
School Email:	office@carisbrook.school.nz

Accountant / Service Provider:

**Solutions
Services**
Collaborative School Administration

CARISBROOK SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Carisbrook 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.

Nikita Wendy Hall
Full Name of Presiding Member


Signature of Presiding Member

27/05/25
Date:

BRUCE MCKENZIE JAMES
Full Name of Principal


Signature of Principal

27/05/2025
Date:

Carisbrook School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Justin Courtney	Presiding Member	Elected	Oct 2024
Nikita Hall	Trustee/Accountant Presiding Member	Co-opted Elected	Sep 2025
Bruce James	Principal	ex Officio	
Emily Scott	Parent Representative	Elected	Sep 2025
Ashleigh McClenaghan	Staff Representative	Elected	Sep 2025
Amy McFadzien	Trustee/Accountant	Co-opted	Sep 2025
Ana Tu'i	Parent Representative	Elected	Sep 2025
In Attendance			
Karene Scott	BOT Secretary		

Carisbrook School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,475,761	4,167,408	4,113,127
Locally Raised Funds	3	121,118	98,734	142,428
Interest		43,635	20,000	27,132
Total Revenue		4,640,514	4,286,142	4,282,687
Expense				
Locally Raised Funds	3	105,212	83,200	86,314
Learning Resources	4	2,756,773	2,540,793	2,528,022
Administration	5	608,662	615,730	592,424
Interest		4,234	-	3,795
Property	6	1,005,258	1,024,185	976,109
Total Expense		4,480,139	4,263,908	4,186,664
Net Surplus for the year		160,375	22,234	96,023
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		160,375	22,234	96,023

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

Carisbrook 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		615,462	615,462	519,439
Total comprehensive revenue and expense for the year		160,375	22,234	96,023
Contribution - Furniture and Equipment Grant		13,071	-	-
Equity at 31 December		788,908	637,696	615,462
Accumulated comprehensive revenue and expense		788,908	637,696	615,462
Equity at 31 December		788,908	637,696	615,462

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.

Carisbrook School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	320,592	117,968	102,658
Accounts Receivable	8	233,064	182,950	182,950
GST Receivable		31,424	13,222	13,222
Prepayments		30,509	18,039	18,039
Investments	9	891,862	441,773	441,773
Funds Receivable for Capital Works Projects	15	-	18,821	18,821
		1,507,451	792,773	777,463
Current Liabilities				
Accounts Payable	11	327,292	204,073	204,073
Revenue Received in Advance	12	496,500	32,850	32,850
Provision for Cyclical Maintenance	13	49,208	8,211	106,747
Finance Lease Liability	14	23,623	19,155	19,155
Funds held for Capital Works Projects	15	16,825	28,235	28,235
Funds Held on Behalf of the Attendance & Engagement Cluster	16	-	13,000	6,000
		913,448	305,524	397,060
Working Capital Surplus		594,003	487,249	380,403
Non-current Assets				
Property, Plant and Equipment	10	289,004	246,897	311,397
		289,004	246,897	311,397
Non-current Liabilities				
Provision for Cyclical Maintenance	13	77,227	73,567	53,455
Finance Lease Liability	14	16,872	22,883	22,883
		94,099	96,450	76,338
Net Assets		788,908	637,696	615,462
Equity		788,908	637,696	615,462

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

Carisbrook School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,348,893	1,247,131	1,192,103
Locally Raised Funds		580,536	98,734	136,325
Goods and Services Tax (net)		(18,202)	-	(4,134)
Payments to Employees		(715,470)	(632,258)	(641,657)
Payments to Suppliers		(506,579)	(694,797)	(486,180)
Interest Paid		(4,234)	-	(3,795)
Interest Received		45,114	20,000	19,516
Net cash from Operating Activities		730,058	38,810	212,178
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(55,675)	(30,500)	(89,783)
Purchase of Investments		(450,089)	-	(113,029)
Net cash (to) Investing Activities		(505,764)	(30,500)	(202,812)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,071	-	-
Finance Lease Payments		(18,130)	-	(14,093)
Funds Administered on Behalf of Other Parties		(1,301)	7,000	6,279
Net cash (to)/from Financing Activities		(6,360)	7,000	(7,814)
Net increase in cash and cash equivalents		217,934	15,310	1,552
Cash and cash equivalents at the beginning of the year	7	102,658	102,658	101,106
Cash and cash equivalents at the end of the year	7	320,592	117,968	102,658

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.

Carisbrook School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	25 years
Furniture and equipment	5-20 years
Information and communication technology	2-10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 Years

1.10. Impairment of property, plant and equipment

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. 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.

1.15. Shared Funds

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

1.16. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

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

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

1.18. Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,320,484	1,218,391	1,155,170
Teachers' Salaries Grants	2,030,760	1,845,085	1,845,085
Use of Land and Buildings Grants	741,488	709,362	709,362
Ka Ora, Ka Ako - Healthy School Lunches Programme	358,204	365,830	365,830
Other Government Grants	24,825	28,740	37,680
	<u>4,475,761</u>	<u>4,167,408</u>	<u>4,113,127</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations and Bequests	6,377	3,000	5,517
Fees for Extra Curricular Activities	39,258	31,934	34,869
Trading	21,088	20,700	22,543
Fundraising and Community Grants	23,187	27,000	49,153
Other Revenue	11,463	1,100	10,268
Transport Revenue	19,745	15,000	20,078
	<u>121,118</u>	<u>98,734</u>	<u>142,428</u>
Expenses			
Extra Curricular Activities Costs	54,555	41,600	45,881
Trading	20,152	16,000	11,655
Fundraising and Community Grant Costs	736	2,000	1,702
Other Locally Raised Funds Expenditure	727	600	1,021
Transport (Local)	29,042	23,000	26,055
	<u>105,212</u>	<u>83,200</u>	<u>86,314</u>
<i>Surplus for the year Locally raised funds</i>	<u>15,906</u>	<u>15,534</u>	<u>56,114</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	115,227	150,350	94,815
Information and Communication Technology	5,804	15,000	9,821
Employee Benefits - Salaries	2,514,290	2,267,843	2,306,081
Staff Development	12,907	12,000	12,272
Other Learning Resources	3,580	600	981
Depreciation	104,965	95,000	104,052
	<u>2,756,773</u>	<u>2,540,793</u>	<u>2,528,022</u>

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	10,740	4,500	4,326
Board Fees and Expenses	15,527	8,000	6,331
Operating Leases	2,666	28,500	8,883
Ka Ora, Ka Ako - Healthy School Lunches Programme	358,204	365,830	365,830
Other Administration Expenses	46,539	48,400	52,054
Employee Benefits - Salaries	156,884	140,500	138,166
Insurance	13,521	15,000	12,830
Service Providers, Contractors and Consultancy	4,581	5,000	4,004
	<u>608,662</u>	<u>615,730</u>	<u>592,424</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	64,479	59,000	59,688
Cyclical Maintenance	29,481	28,323	28,323
Adjustment to the Provision- Other Adjustments	(51,353)	-	2,746
Heat, Light and Water	64,205	61,500	58,081
Rates	19,643	16,000	17,743
Repairs and Maintenance	41,640	56,000	5,222
Use of Land and Buildings	741,488	709,362	709,362
Other Property Expenses	26,875	25,000	25,433
Employee Benefits - Salaries	68,800	69,000	69,511
	<u>1,005,258</u>	<u>1,024,185</u>	<u>976,109</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	250,085	117,968	102,658
Short-term Bank Deposits	70,507	-	-
Cash and Cash Equivalents for Statement of Cash Flows	<u>320,592</u>	<u>117,968</u>	<u>102,658</u>

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

Of the \$320,592 Cash and Cash Equivalents, \$68,132 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 upgrades to the school's buildings and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$320,592 Cash and Cash Equivalents and \$891,862 Investments, \$469,855 of Other Revenue in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	13,702	17,982	17,982
Receivables from the Ministry of Education	6,306	10,026	10,026
Interest Receivable	8,115	9,594	9,594
Teacher Salaries Grant Receivable	204,941	145,348	145,348
	<u>233,064</u>	<u>182,950</u>	<u>182,950</u>
Receivables from Exchange Transactions	21,817	27,576	27,576
Receivables from Non-Exchange Transactions	211,247	155,374	155,374
	<u>233,064</u>	<u>182,950</u>	<u>182,950</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	891,862	441,773	441,773
Total Investments	891,862	441,773	441,773

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairments	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	48,153	46,766	-	-	(5,201)	89,718
Furniture and Equipment	66,619	2,659	-	-	(11,599)	57,679
Information and Communication Technology	67,549	7,715	-	-	(37,973)	37,291
Motor Vehicles	88,203	-	-	-	(23,630)	64,573
Leased Assets	40,873	23,406	-	-	(24,536)	39,743
Library Resources	-	2,026	-	-	(2,026)	-
Balance at 31 December 2024	311,397	82,572	-	-	(104,965)	289,004

The net carrying value of furniture and equipment held under a finance lease is \$39,743 (2023: \$40,873)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	212,888	(123,170)	89,718	166,122	(117,969)	48,153
Furniture and Equipment	357,822	(300,143)	57,679	355,161	(288,542)	66,619
Information and Communication Technology	407,517	(370,226)	37,291	399,802	(332,253)	67,549
Motor Vehicles	118,148	(53,575)	64,573	118,148	(29,945)	88,203
Leased Assets	88,835	(49,092)	39,743	69,843	(28,970)	40,873
Library Resources	93,812	(93,812)	-	93,387	(93,387)	-
Balance at 31 December	1,279,022	(990,018)	289,004	1,202,463	(891,066)	311,397

11. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Creditors	75,011	11,543	11,543
Accruals	10,740	4,326	4,326
Employee Entitlements - Salaries	232,997	182,483	182,483
Employee Entitlements - Leave Accrual	8,544	5,721	5,721
	327,292	204,073	204,073
Payables for Exchange Transactions	327,292	204,073	204,073
	327,292	204,073	204,073

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	26,645	19,929	19,929
Other Revenue in Advance	469,855	12,921	12,921
	<u>496,500</u>	<u>32,850</u>	<u>32,850</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	160,202	160,202	129,133
Increase to the Provision During the Year	29,481	28,323	28,323
Use of the Provision During the Year	(11,895)	(106,747)	-
Other Adjustments	(51,353)	-	2,746
Provision at the End of the Year	<u>126,435</u>	<u>81,778</u>	<u>160,202</u>
Cyclical Maintenance - Current	49,208	8,211	106,747
Cyclical Maintenance - Non current	77,227	73,567	53,455
	<u>126,435</u>	<u>81,778</u>	<u>160,202</u>

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

14. 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	26,350	21,758	21,758
Later than One Year	17,996	24,260	24,260
Future Finance Charges	(3,851)	(3,980)	(3,980)
	<u>40,495</u>	<u>42,038</u>	<u>42,038</u>
Represented by:			
Finance lease liability - Current	23,623	19,155	19,155
Finance lease liability - Non-current	16,872	22,883	22,883
	<u>40,495</u>	<u>42,038</u>	<u>42,038</u>

15. 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 \$
STEM Project - 232645	28,235	4,449	(32,684)	-	-
Hall Interior Rebuild - 232646	(18,821)	236,622	(200,976)	-	16,825
Totals	<u>9,414</u>	<u>241,071</u>	<u>(233,660)</u>	<u>-</u>	<u>16,825</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

16,825

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
School Pool/LS Mobility - 223218	32,794	-	(32,794)	-	-
STEM Project - 232645	(17,406)	83,865	(38,224)	-	28,235
Hall Interior Rebuild - 232646	2,309	-	(21,130)	-	(18,821)
Boiler Repair - 237493	-	8,539	(8,539)	-	-
Totals	17,697	92,404	(100,687)	-	9,414

Represented by:

Funds Held on Behalf of the Ministry of Education	28,235
Funds Receivable from the Ministry of Education	(18,821)

16. Funds Held on Behalf of the Attendance & Engagement Cluster

Carisbrook School was the lead school and holds funds on behalf of the Attendance & Engagement Project South Dunedin cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	6,000	6,000	14,500
Funds Received from Ministry of Education	-	9,000	-
Funds Spent on Behalf of the Cluster	(6,000)	(2,000)	(8,500)
Funds Held at Year End	-	13,000	6,000

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,225	3,835
<i>Leadership Team</i>		
Remuneration	499,523	484,850
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	503,748	488,685

There are five members of the Board excluding the Principal. The Board had held twelve full meetings of the Board in the year. The Board also has five Finance and four Property members that meet monthly and as required respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in as hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	1 - 10	1 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	5.00	6.00
110 - 120	3.00	1.00
	8.00	7.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$ 6,200	\$ -
Number of People	1	-

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

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

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$558,457 (2023:\$32,684) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Hall Upgrade	558,457
Total	558,457

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts.

(a) operating lease of a photocopier;

	2024 Actual \$	2023 Actual \$
No later than One Year	1,486	1,486
Later than One Year	1,115	2,601
	<u>2,601</u>	<u>4,087</u>

The total lease payments incurred during the period were \$1,486 (2023: \$1,486).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	320,592	117,968	102,658
Receivables	233,064	182,950	182,950
Investments - Term Deposits	891,862	441,773	441,773
Total Financial assets measured at amortised cost	<u>1,445,518</u>	<u>742,691</u>	<u>727,381</u>

Financial liabilities measured at amortised cost

Payables	327,292	204,073	204,073
Finance Leases	40,495	42,038	42,038
Total Financial liabilities measured at amortised Cost	<u>367,787</u>	<u>246,111</u>	<u>246,111</u>

23. Events After Balance Date

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

24. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Carisbrook School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements 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.

A handwritten signature in blue ink, appearing to read "MHL".

Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Reading 2024 Targets:	
A	<i>100% of Reading Recovery students will make accelerated progress in 2024.</i>
B	<i>In 2024, the number of students achieving at or above the expected level in reading will increase.</i>
C	<i>To implement the newly created MOE initiatives of ELI and Decodable Texts.</i>

Intervention Programmes / Resourcing:	
A	Carisbrook School will provide the Reading Recovery programme for targeted students. In 2024, additional funding from Carisbrook School will be used to accommodate additional students.
B	One Carisbrook teacher will be trained as a Reading Recovery teacher in 2024. Another Staff member who has already been trained is working here. This means we now have five staff members who are RR trained.
C	Carisbrook Teachers will utilise 'Teaching as Inquiry' in reading, targeting two students to focus their inquiry in 2024.

Writing 2024 Targets:	
A	<i>The number of Carisbrook School students achieving at or above the expected level in writing will increase overall.</i>
B	<i>Teachers will choose (a maximum of) three students in their class (identified as priority target students currently achieving below or well below the expected level in written language) who will make accelerated progress in 2024.</i>

Intervention Programmes / Resourcing:	
A	In 2024, our teachers will use the 'Teaching as Inquiry' model in writing, targeting two students in their class.
B	We will extend the Reading Recovery programme for 2024 to cater for more students than the MOE allocation.
C	ESOL Programme including use of Learning Village
D	BLS assistants are working with our Migrant students. including
E	MOE Flexible Funding for Migrant students identified with additional needs.
F	Introduction of the ELI programme in our Junior classes

G	Purchasing Murray Gadd's book "Building Young Writers" and trial ideas.
H	Revise the basics, especially sentence structure and word walls for strong language.
I	Highly Motivating Prompts - Problem Literacy Sheds, Songs and Science Experiments.

Literacy 2025 Targets:	
A	The number of students achieving at or above the expected level in reading and writing will increase by the end of 2025.
B	Teachers will choose 2-3 students in each class, working just below their expected level in reading and writing, to make accelerated progress by the end of 2025.
C	All teachers will implement the Better Start Literacy Approach (BSLA) and structured literacy strategies to support student progress in reading and writing.
D	Teachers will use ongoing assessment data to inform targeted teaching and adapt instruction to meet the diverse literacy needs of all learners.

Numeracy 2024 Targets:	
<i>A</i>	<i>All classes across the school are using the Numicon standardised program, which will have an impact on their ability to identify patterns, count sequences and place values and values of tens</i>
<i>B</i>	<i>The number of Carisbrook students achieving at the expected level in Mathematics will increase across all year levels.</i>
<i>C</i>	<i>Teachers will assess using the Numicon Online Tool, ongoing monitoring and PAT Feb/Sept.</i>
<i>D</i>	<i>Increase family involvement by utilising the Numicon website and associated programs.</i>

Numeracy 2025 Targets:	
A	The number of students achieving at or above the expected level in numeracy will increase by the end of 2025.
B	Teachers will assess using the milestones recorded on HERO.

C	All classes across the school will use the Numicon Programme and materials to increase their achievement and engagement in Numeracy.
D	Teachers will use a range of evidence-based strategies to strengthen students' mathematical reasoning, problem-solving skills, and confidence in numeracy.

Intervention Programmes /Resourcing:	
A	Numicon (designed for 6+) Firm Foundations
B	Numicon: Big Ideas programme - provides the basis for students 5-9
C	ORS - Numicon: Breaking Barriers, Intervention programme.
D	Numicon: Years 3-5: Intervention programme.
E	Use of online websites associated with Numicon: eg, Oxford Owl (for home and school - great for distance learning), Mi-Maths

Other 2025 Targets:	
A	Complete PLD for structured Literacy and implement this in our programme
B	To improve the attitude and engagement of students towards their learning.
C	All classes will implement 'Play is the Way' concepts to improve their social and emotional well-being
D	Strengthen culturally responsive practices across the school to ensure all learners feel valued, included, and empowered in their learning.
E	Enhance collaboration between teachers, whānau, and the wider community to support student success and well-being.

Structured Numeracy Catchup – Carisbrook School **Collated by Staff After our Curriculum Meeting**

February 2025

At Carisbrook School, we're committed to making sure all our students build a strong foundation in numeracy. Our approach is all about helping kids develop confidence with numbers, problem-solving, and mathematical thinking in a way that makes sense to them.

To support this, we're using Numicon, a hands-on, visual resource that helps students understand number relationships and patterns. It's a great tool for making abstract maths concepts more concrete, particularly for younger learners and those who need extra support.

Some key areas we're focusing on in numeracy are:

- Building strong number sense – making sure students really understand how numbers work, not just memorising facts.
- Problem-solving and reasoning – encouraging kids to think critically and apply their maths knowledge to real-life situations.
- Fluency and accuracy – helping students build quick recall of number facts so they can tackle more complex problems with confidence.
- Equity and inclusion – ensuring all students, no matter their learning style, have the support they need to succeed.

We'll continue to provide professional learning for our staff, especially those who are new to our Kura, to make sure our numeracy teaching is engaging, effective, and aligned with the latest curriculum updates.

Structured Literacy Catchup – Carisbrook School

February 2025

At Carisbrook, we're rolling out the Better Start Literacy Approach (BSLA) to strengthen the way we teach literacy. BSLA is all about giving children a solid foundation in reading and writing by focusing on key skills like phonological awareness, vocabulary, and oral language.

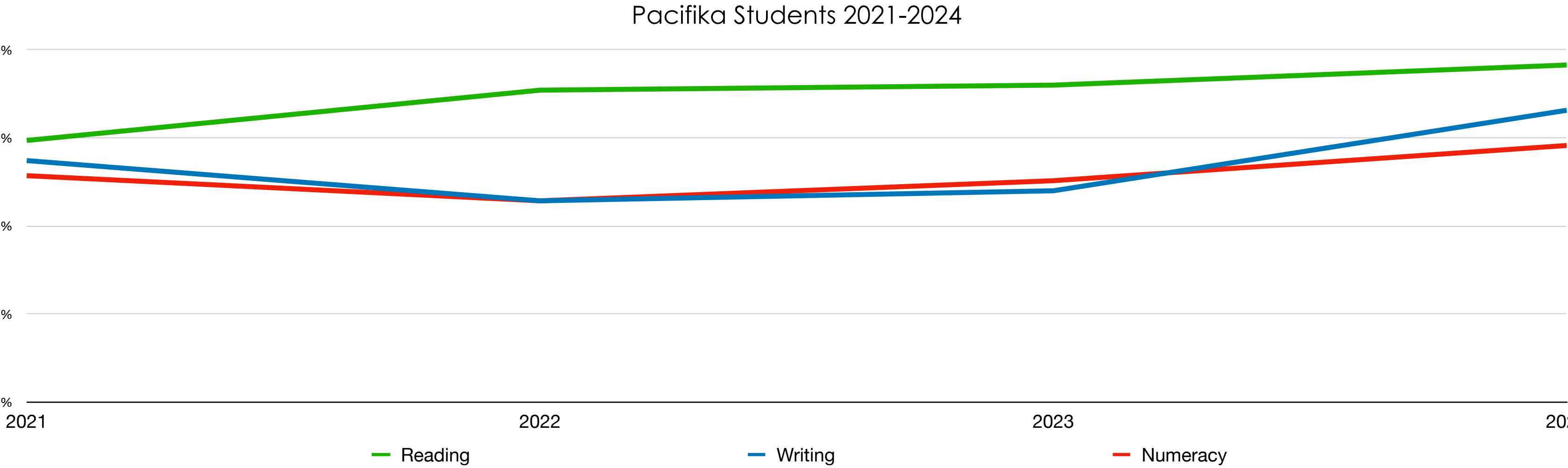
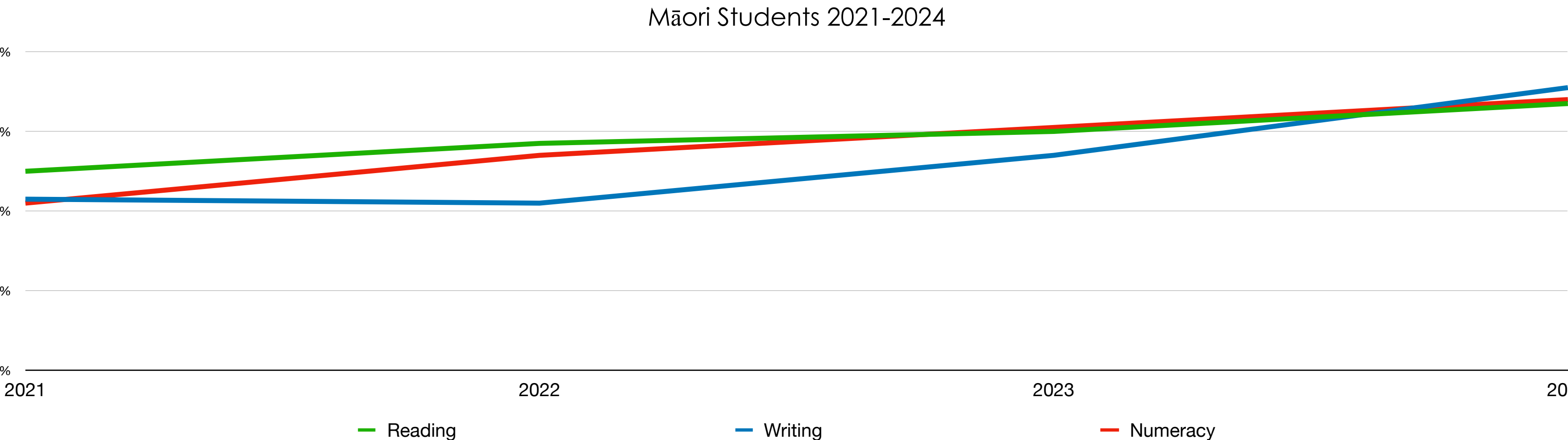
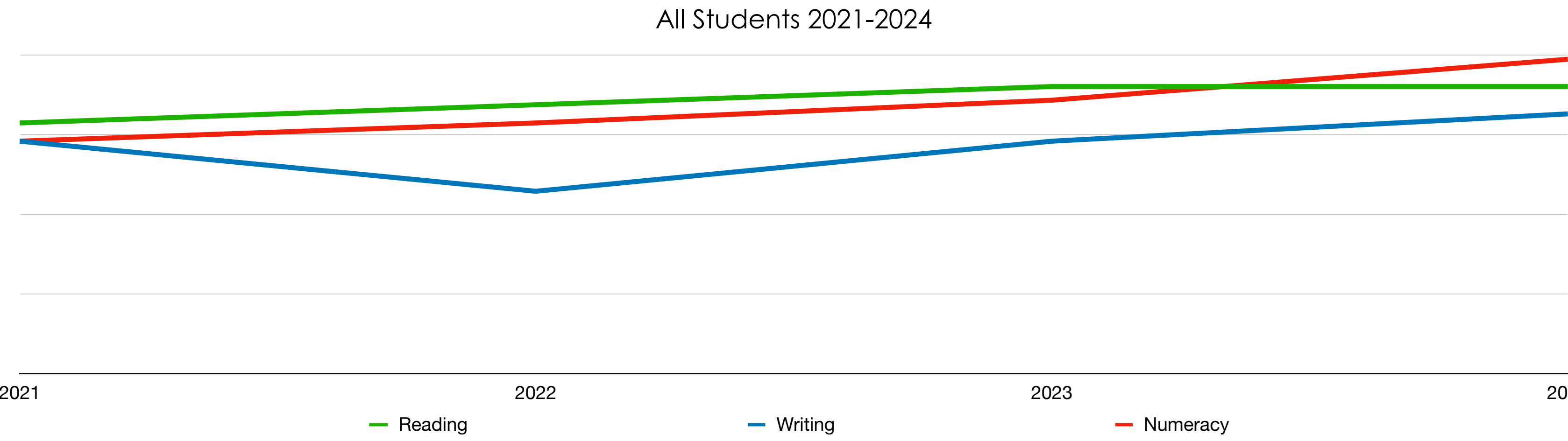
Next term, our Year 4-6 teachers will be starting their BSLA training, which will bring even more consistency and expertise to our literacy programme. This is a great step forward in making sure all our students get the best possible support with their reading and writing.

Some of the key focuses in our literacy teaching are:

- Phonemic awareness and phonics – making sure students have strong decoding and spelling skills.
- Oral language development – giving kids lots of opportunities to hear and use rich language to boost their comprehension and writing.
- Structured reading and writing progressions – providing clear pathways so students know what they're working towards.
- Targeted support – using data to guide teaching and ensure every student gets the help they need.

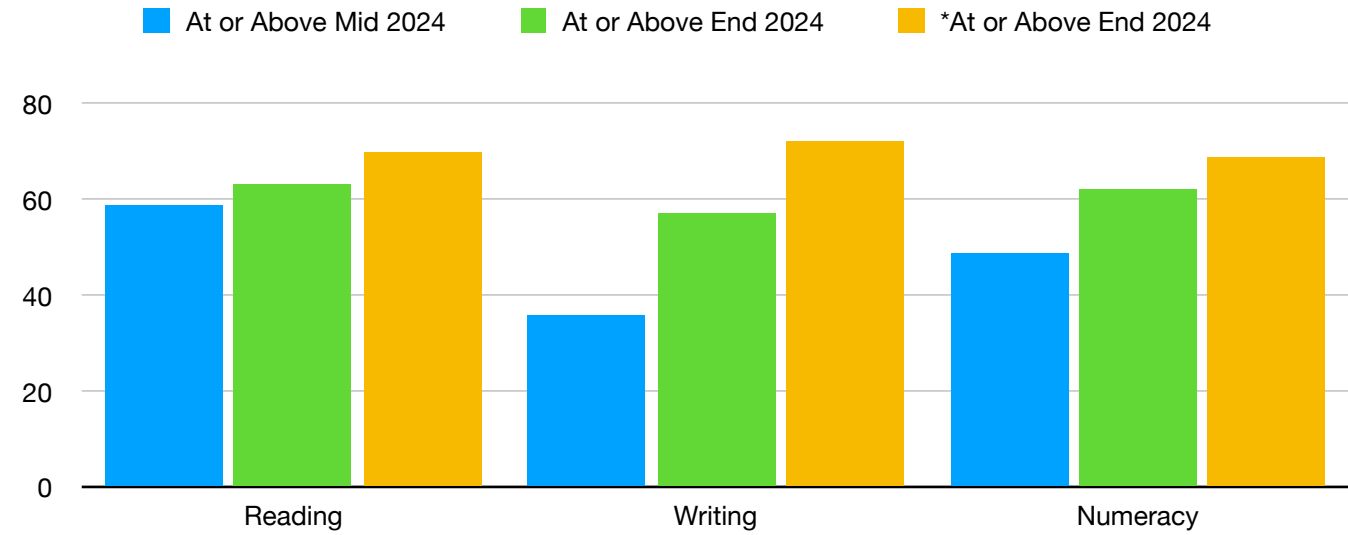
With BSLA in place, we're confident our students will become strong, capable readers and writers who can take on anything.

OTJ RESULTS	2021	2022	2023	2024
All Students				
Reading	55%	59%	63%	63%
Writing	51%	40%	51%	57%
Numeracy	51%	55%	60%	69%
Māori				
Reading	50%	57%	60%	67%
Writing	43%	42%	54%	71%
Numeracy	42%	54%	61%	68%
Pasifika				
Reading	52%	62%	63%	67%
Writing	48%	40%	42%	58%
Numeracy	45%	40%	44%	51%



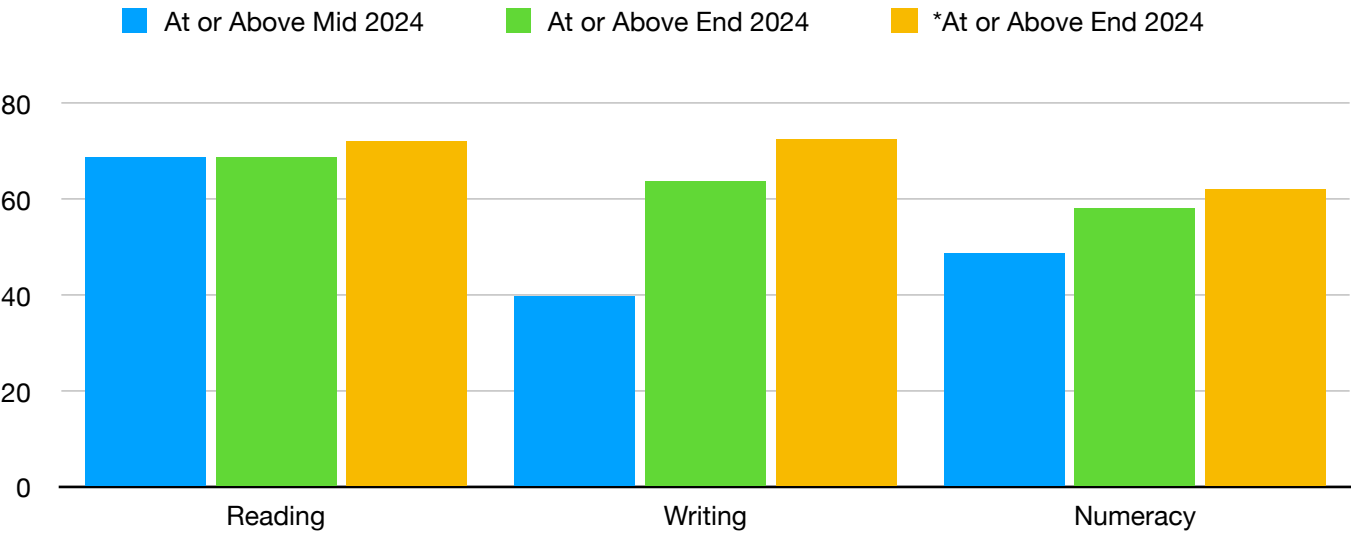
All Students

	At or Above Mid 2024	At or Above End 2024	*At or Above End 2024
Reading	59	63	70
Writing	36	57	72
Numeracy	49	62	69



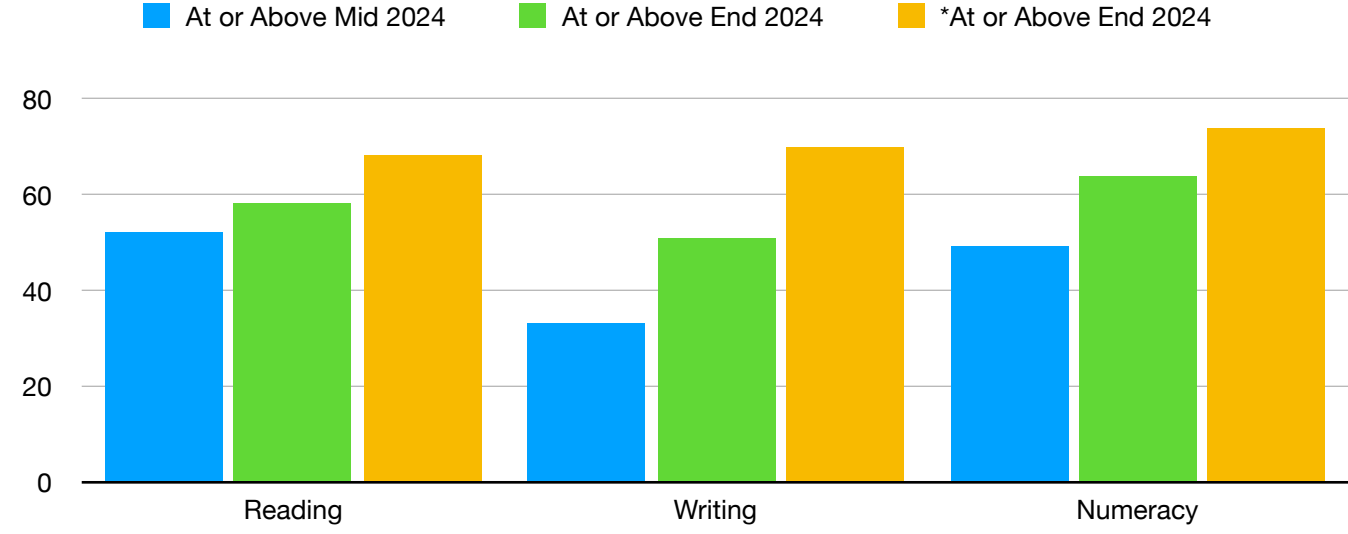
Female

	At or Above Mid 2024	At or Above End 2024	*At or Above End 2024
Reading	69	69	72
Writing	40	64	73
Numeracy	49	58	62



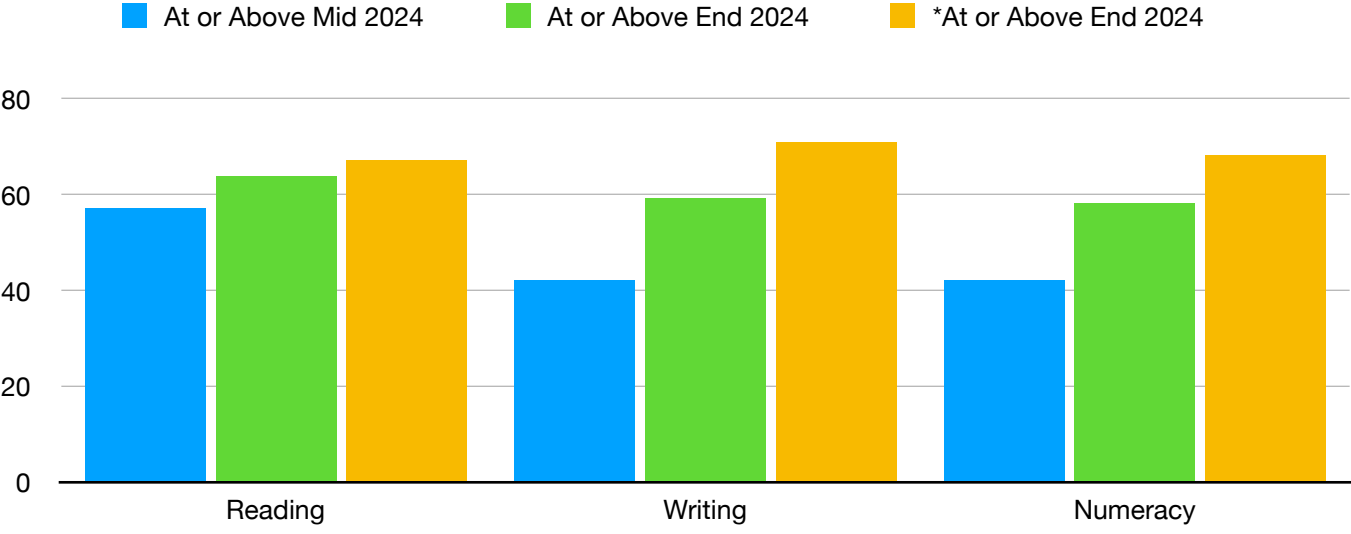
Male

	At or Above Mid 2024	At or Above End 2024	*At or Above End 2024
Reading	52	58	68
Writing	33	51	70
Numeracy	49	64	74



Maori Students

	At or Above Mid 2024	At or Above End 2024	*At or Above End 2024
Reading	57	64	67
Writing	42	59	71
Numeracy	42	58	68





CARISBROOK SCHOOL

217 South Road, Caversham, Dunedin 9012

www.carisbrook.school.nz

phone +64 3 455 8315

Kiwisport Funding 2024

For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3993.04, and the funding was spent on providing:

- Physical Education and coaching sessions.

Give Effect to Te Tiriti o Waitangi

Our school embraces a Mōku te Ao approach, guided by values such as Rangatiratanga and Whakapapa, to ensure that our teaching align with Te Tiriti o Waitangi and uplift Māori students towards success. We strive to be effective within our community by promoting a genuinely bi-cultural education system that reflects local tikanga Māori and builds familiarity with te reo Māori among our tamariki.

Personnel Policy Compliance (s73 and s74 Public service Act 2020)

For the year ended 31 December 2024

The Carisbrook Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice.
- Is a good employer and complies with all conditions included within employee contracts.
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.

Bruce James

Principal

Carisbrook School