

TAWHAI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3036
Principal:	Karen Poole
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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TAWHAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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16 May 2024

Hamish Anton
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Tawhai School for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the financial performance and cash flows for the year then ended; and

- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

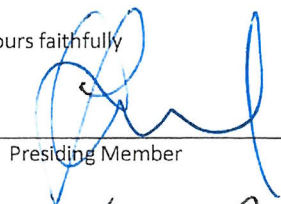
Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



Presiding Member

Jaydy Marshall
Presiding member

28/5/24



Principal

Karen Poole

28/5/24



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Tawhai School (the 'School'). The Auditor-General has appointed me, Hamish Anton, 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 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2024. 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.

Deloitte.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, KiwiSport Report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Hamish Anton
Partner
for Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Tawhai School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Judy Marsh
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

28/5/24
Date:

Karen Poole
Full Name of Principal

[Signature]
Signature of Principal

28/5/24
Date:

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

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,023,346	2,593,882	2,761,829
Locally Raised Funds	3	93,363	80,000	40,389
Interest		20,889	7,000	4,494
Total Revenue		3,137,598	2,680,882	2,806,712
Expense				
Locally Raised Funds	3	36,098	12,750	15,475
Learning Resources	4	2,378,609	2,110,775	2,134,642
Administration	5	166,522	188,532	181,668
Interest		4,881	3,150	2,834
Property	6	512,540	455,441	452,583
Loss on Disposal of Property, Plant and Equipment		-	-	570
Total Expense		3,098,650	2,770,648	2,787,772
Net Surplus / (Deficit) for the year		38,948	(89,766)	18,940
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		38,948	(89,766)	18,940

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

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

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,109,713	985,775	1,079,619
Total comprehensive revenue and expense for the year	38,948	(89,766)	18,940
Contributions from / (Distributions to) the Ministry of Education	35,577	-	-
Contribution - Furniture and Equipment Grant	15,403	-	11,154
Equity at 31 December	1,199,641	896,009	1,109,713
Accumulated comprehensive revenue and expense	1,199,641	896,009	1,109,713
Equity at 31 December	1,199,641	896,009	1,109,713

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.

Tawhai School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	396,861	190,868	467,070
Accounts Receivable	8	178,239	144,129	160,413
GST Receivable		11,109	16,761	22,691
Prepayments		8,715	15,227	17,708
Investments	9	205,000	-	40,000
Funds Receivable for Capital Works Projects	15	73,738	-	73,738
		<u>873,662</u>	<u>366,985</u>	<u>781,620</u>
Current Liabilities				
Accounts Payable	11	219,157	166,447	201,320
Revenue Received in Advance	12	3,581	80	-
Provision for Cyclical Maintenance	13	16,674	18,667	18,750
Finance Lease Liability	14	14,847	17,224	12,470
Funds held for Capital Works Projects	15	11,321	-	121
		<u>265,580</u>	<u>202,418</u>	<u>232,661</u>
Working Capital Surplus/(Deficit)		608,082	164,567	548,959
Non-current Assets				
Property, Plant and Equipment	10	674,462	781,803	600,286
		<u>674,462</u>	<u>781,803</u>	<u>600,286</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	45,869	29,757	30,139
Finance Lease Liability	14	37,034	20,604	9,393
		<u>82,903</u>	<u>50,361</u>	<u>39,532</u>
Net Assets		<u><u>1,199,641</u></u>	<u><u>896,009</u></u>	<u><u>1,109,713</u></u>
Equity		<u><u>1,199,641</u></u>	<u><u>896,009</u></u>	<u><u>1,109,713</u></u>

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

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

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		743,611	658,341	749,822
Locally Raised Funds		93,492	80,000	43,861
Goods and Services Tax (net)		11,582	-	(5,930)
Payments to Employees		(342,329)	(318,750)	(348,873)
Payments to Suppliers		(356,988)	(819,755)	(333,208)
Interest Paid		(4,881)	(3,150)	(2,834)
Interest Received		12,184	7,000	3,940
Net cash from/(to) Operating Activities		156,671	(396,314)	106,778
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(58,977)	(125,000)	(50,631)
Purchase of Investments		(165,000)	-	(40,000)
Net cash from/(to) Investing Activities		(223,977)	(125,000)	(90,631)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,403	-	11,154
Finance Lease Payments		(11,074)	(13,744)	(12,949)
Funds Administered on Behalf of Other Parties		(7,232)	-	(273,208)
Net cash from/(to) Financing Activities		(2,903)	(13,744)	(275,003)
Net increase/(decrease) in cash and cash equivalents		(70,209)	(535,058)	(258,856)
Cash and cash equivalents at the beginning of the year	7	467,070	725,926	725,926
Cash and cash equivalents at the end of the year	7	396,861	190,868	467,070

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, and the 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.

Tawhai School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 20b.

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale. 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 are depreciated over their estimated useful lives on a straight line 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	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

m) 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.

n) 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, to 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.

o) 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

q) 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.

r) 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.

s) 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 Schools 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.

t) Financial Instruments

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

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) 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.

w) Budget Figures

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

x) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	751,562	662,941	749,998
Teachers' Salaries Grants	1,944,483	1,691,150	1,751,657
Use of Land and Buildings Grants	327,301	239,791	260,174
	<u>3,023,346</u>	<u>2,593,882</u>	<u>2,761,829</u>

The school has opted in to the donations scheme for this year. Total amount received was \$51,322.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	20,560	39,000	6,772
Fees for Extra Curricular Activities	31,451	10,000	19,347
Fundraising & Community Grants	41,352	31,000	14,270
	<u>93,363</u>	<u>80,000</u>	<u>40,389</u>
Expense			
Extra Curricular Activities Costs	22,600	12,750	15,475
Fundraising & Community Grant Costs	13,498	-	-
	<u>36,098</u>	<u>12,750</u>	<u>15,475</u>
<i>Surplus for the year Locally raised funds</i>	<u>57,265</u>	<u>67,250</u>	<u>24,914</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	96,284	128,000	72,725
Library Resources	474	750	484
Employee Benefits - Salaries	2,156,781	1,867,150	1,937,127
Staff Development	33,716	37,300	31,861
Depreciation	91,354	77,575	92,445
	<u>2,378,609</u>	<u>2,110,775</u>	<u>2,134,642</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,524	7,132	7,533
Board Fees	3,150	4,000	4,050
Board Expenses	5,955	5,850	6,400
Communication	16,185	16,400	15,935
Consumables	12,448	19,900	17,296
Legal Fees	2,176	2,000	1,493
Other	14,129	18,650	12,878
Employee Benefits - Salaries	83,006	88,600	93,906
Insurance	7,709	11,000	7,777
Service Providers, Contractors and Consultancy	15,240	15,000	14,400
	166,522	188,532	181,668

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	14,765	15,200	14,996
Consultancy and Contract Services	48,437	47,000	30,970
Cyclical Maintenance Provision	18,004	15,000	10,465
Grounds	6,915	21,300	33,423
Heat, Light and Water	10,240	14,200	9,588
Rates	1,336	1,800	1,261
Repairs and Maintenance	25,323	42,000	27,833
Use of Land and Buildings	327,301	239,791	260,174
Security	7,187	5,000	5,795
Employee Benefits - Salaries	53,032	54,150	58,078
	512,540	455,441	452,583

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	396,861	190,868	467,070
Cash and cash equivalents for Statement of Cash Flows	396,861	190,868	467,070

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

Of the \$396,861 Cash and Cash Equivalents \$11,321 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. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,800	5,481	1,929
Interest Receivable	9,259	-	554
Teacher Salaries Grant Receivable	167,180	138,648	157,930
	178,239	144,129	160,413
Receivables from Exchange Transactions	11,059	5,481	2,483
Receivables from Non-Exchange Transactions	167,180	138,648	157,930
	178,239	144,129	160,413

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	205,000	-	40,000
Total Investments	205,000	-	40,000

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	383,749	-	-	-	(25,586)	358,163
Furniture and Equipment	142,678	41,302	-	-	(35,140)	148,840
Information and Communication Technology	47,257	78,111	-	-	(16,616)	108,752
Leased Assets	20,213	58,520	(13,718)	-	(12,070)	52,945
Library Resources	6,389	1,314	-	-	(1,942)	5,762
Balance at 31 December 2023	600,286	179,247	(13,718)	-	(91,354)	674,462

The net carrying value of equipment held under a finance lease is \$52,945 (2022: \$20,213)

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	547,059	(188,896)	358,163	538,544	(154,795)	383,749
Furniture and Equipment	461,359	(312,519)	148,840	429,657	(286,979)	142,678
Information and Communication Technology	304,087	(195,335)	108,752	225,976	(178,719)	47,257
Leased Assets	61,495	(8,550)	52,945	60,741	(40,528)	20,213
Library Resources	117,040	(111,278)	5,762	115,726	(109,337)	6,389
Balance at 31 December	1,491,040	(816,578)	674,462	1,370,644	(770,358)	600,286

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	36,283	11,268	27,770
Accruals	7,132	6,723	7,533
Employee Entitlements - Salaries	167,180	138,648	157,930
Employee Entitlements - Leave Accrual	8,562	9,808	8,087
	<u>219,157</u>	<u>166,447</u>	<u>201,320</u>

Payables for Exchange Transactions	219,157	166,447	201,320
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	<u>219,157</u>	<u>166,447</u>	<u>201,320</u>
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The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Student Income in Advance	-	80	-
MOE Grants in Advance	3,581	-	-
	<u>3,581</u>	<u>80</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	48,889	33,424	38,424
Increase to the Provision During the Year	11,575	15,000	11,632
Use of the Provision During the Year	(4,350)	-	-
Other Adjustments	6,429	-	(1,167)
Provision at the End of the Year	<u>62,543</u>	<u>48,424</u>	<u>48,889</u>
Cyclical Maintenance - Current	16,674	18,667	18,750
Cyclical Maintenance - Non current	45,869	29,757	30,139
	<u>62,543</u>	<u>48,424</u>	<u>48,889</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	19,664	17,224	14,563
Later than One Year and no Later than Five Years	42,578	20,604	11,507
Future Finance Charges	(10,361)	-	(4,207)
	<u>51,881</u>	<u>37,828</u>	<u>21,863</u>

Represented by

Finance lease liability - Current	14,847	17,224	12,470
Finance lease liability - Non current	37,034	20,604	9,393
	<u>51,881</u>	<u>37,828</u>	<u>21,863</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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Outdoor Covered Sports Court		225088	(70,588)	-	-	-	(70,588)
235503 ERC for Flooding Remediation		235503	121	-	-	-	121
AMS Combined Clks 5,7-QLS Crm Upgrade		241634	(3,150)	-	-	-	(3,150)
245463 Spouting Storm Damage		245463	-	11,200	-	-	11,200
Totals			<u>(73,617)</u>	<u>11,200</u>	<u>-</u>	<u>-</u>	<u>(62,417)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	11,321
Funds Receivable from the Ministry of Education	(73,738)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
LSC Office		220479	(14,619)	8,250	6,369	-	-
SIP Outdoor Covered Sports Court		225088	185,440	-	(256,028)	-	(70,588)
LSM Fencing		229524	47,202	304	(47,506)	-	-
235503 ERC for Flooding Remediation		235503	-	3,091	(2,970)	-	121
AMS Combined Clks 5,7-QLS Crm Upgrade		241634	-	-	(3,150)	-	(3,150)
Totals			<u>218,023</u>	<u>11,645</u>	<u>(303,285)</u>	<u>-</u>	<u>(73,617)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	121
Funds Receivable from the Ministry of Education	(73,738)

16. 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 conditions 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.

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,150	4,050
<i>Leadership Team</i>		
Remuneration	616,012	572,620
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	619,162	576,670

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 3 and 4 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	140 - 150
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

Other Employees

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

	2023 FTE Number	2022 FTE Number
Remuneration \$000		
100 - 110	3.00	2.00
110 - 120	3.00	1.00
120 - 130	-	-
	6.00	3.00

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

18. 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 number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

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.

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$-31,809 (2022:\$-38,900) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP Outdoor Covered Sports Court	264,707	303,228	-38,521
235503 ERC for Flooding Remediation	0	2,970	-2,970
AMS Combined Clks 5,7-QLS Crm Upgrade	0	3,150	-3,150
245463 Spouting Storm Damage	12,832	0	12,832
Total	277,539	309,348	-31,809

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	396,861	190,868	467,070
Receivables	178,239	144,129	160,413
Investments - Term Deposits	205,000	-	40,000
Total financial assets measured at amortised cost	<u>780,100</u>	<u>334,997</u>	<u>667,483</u>

Financial liabilities measured at amortised cost

Payables	219,157	166,447	201,320
Finance Leases	51,881	37,828	21,863
Total financial liabilities measured at amortised cost	<u>271,038</u>	<u>204,275</u>	<u>223,183</u>

22. Events After Balance Date

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

23. Comparatives

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

Tawhai School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jaydy Marsh	Presiding Member	Elected	Sep 2025
Karen Poole	Principal	ex Officio	
Karen Poole	Principal	ex Officio	Sep 2025
Ginny Treadwell	Parent Representative	Elected	Sep 2025
Rebecca Daniels	Parent Representative	Elected	Sep 2025
Robert Mackie	Parent Representative	Elected	Sep 2025
Andrew Wiggins	Parent Representative	Elected	Sep 2025
Hayden Patel	Parent Representative	Appointed	
Raewyn Lummis	Parent Representative	Appointed	
Dave Whiteman	Staff Representative	Elected	Sep 2025

Tawhai School

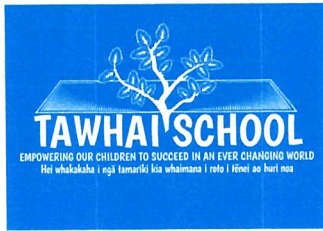
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$4,878 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Tawhai School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



69 Glen Road
Stokes Valley
Lower Hutt

Tele: (04) 563 6329

How we have given effect to Te Tiriti o Waitangi

Tawhai School recognises our role and responsibility to honour and give effect to Te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Tawhai School is giving effect to Te Tiriti o Waitangi.

In 2023 we:

- Worked to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.
We continued our work with the Maori Achievement Collaborative and embedded our Hauora Framework. Our overriding whakatauki - 'Poipoia te kānano kia puāwai' (Nurture the seed and it will blossom) was evident in plans and programmes throughout the year. Connections with Korauui Marae continued to flourish with conversations guiding and supporting our planning.
- Took all reasonable steps to make instruction available in tikanga Māori and te reo Māori.
Staff delivery of Te Reo Māori in 2023 improved which was evidenced by the te reo stocktake. Daily karakia and waiata are a regular aspect of classroom programmes. School wide competence and confidence in Mihi Whakatau and Poroporoaki tikanga has significantly grown.
With the support and guidance of our presiding member, a school kākahu was made. Opportunities for both whānau and ākonga to learn the whatu weaving technique were made on a regular basis. Classes also contributed to the preparation of the feathers and the making of the kākahu.
The school board supported the additional expense of the Te Puna Reo programme for 2024. This will continue to build teacher capabilities in Te Reo Māori and daily tikanga practices.
- Achieved equitable outcomes for our Māori students.
Our end of year data supports the achievement of equitable outcomes for our Māori ākonga. Reading = 89%, Writing 82%, Mathematics 84% of students achieving at or above the expected curriculum level.
- Provided opportunities for learners to appreciate the importance of Te Tiriti o Waitangi and Te Reo Māori.
All teachers had access to resources to support learning about Te Tiriti o Waitangi and several ākonga attended the ceremony on Waitangi Day at Orongomai Marae.

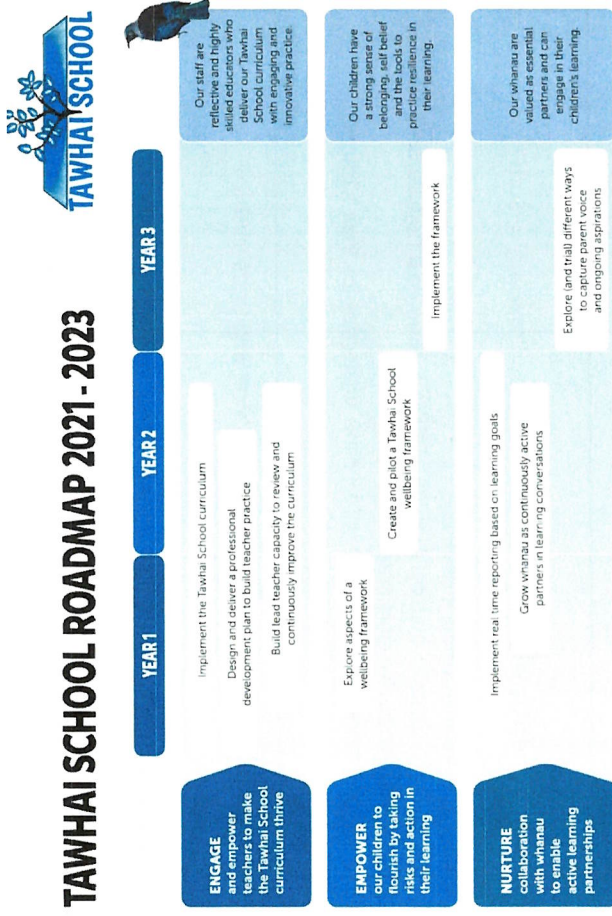
Analysis of Variance 2023

School name:

Tawhai School, Stokes Valley, Lower Hutt

School Number:

3036



Strategic Goal:

Empower our children to flourish by taking risks and action in their learning

Annual Goal:

To implement the Hauora framework in programmes.

Target:

For teachers to demonstrate their understanding of the framework evidenced by planning and integration in programmes.

Actions we competed/ Outcomes

- Reviewed draft Hauora Framework at teacher prep days.
- Teachers gave feedback on the visual design and some changes were made.

- Previous LSC presented a Trauma workshop at teacher preparation day.
- Room tours were carried out at staff hui and aspects of Hauora Framework displayed were shared.
- Lead teachers facilitated a workshops at each staff hui and each lead teacher made explicit connections with their lead areas and the framework
 - Restorative
 - PB4L
 - Te Whare Tapa Wha
 - Cultural Practices
 - Inquiry
- LSC and SENCO roles were clearly defined and shared with staff.
- Principal completed her sabbatical report on Trauma and Neurodiversity. This was shared with the staff, school board and submitted to MOE.
- PB4L set review took place with Wendy Taylor. Her feedback was very positive and she was impressed with how the Framework had linked everything together.
- The SLT met with Kim Nikora this term where we looked at building a kete of waiata for cultural practices, such as mihi whakatau and poroporoaki. We are working on developing our knowledge of the purpose and place of waiata, and also how we can teach history and language features through waiata.

Thoughts for next year:
 Curriculum planning for 2024 has been supported by whānau and student voice. Providing a 'Safe Place' is a priority strategic goal. We have enrolled in the :

- KIVA programme (anti bullying) to support students wellbeing
- A comprehensive te reo programme, to support cultural identity. Te Puna reo - 'We nurture and develop life-long te ao Māori learners who confidently impact their whānau, hapū, iwi and communities'.
- A digital safety programme to support parents to provide safe online strategies for their tamariki.

Strategic Goal:	Nurture collaboration with whanau to enable active learning partnerships
Annual Goal:	Explore and trial different ways to capture parent voice and aspirations
<u>Actions we competed/ Outcomes</u>	
<ul style="list-style-type: none"> • The local curriculum expo display was well attended and a successful addition to our whānau picnic. Limited feedback was received, but all was incredibly positive, parents commented on enjoying the less formal approach to access the information. • Learning conversations allowed an opportunity for all parents to meet with their child's teacher. • DP, Horoeka Hub leader & Reading Recovery teacher used Term 1 assessment data to select tamariki for literacy intervention programmes (Buzz and Reading Recovery). • The Whānau group was established and held their first meeting in term 1. Feedback was provided from the group to help support some 	

- of our next steps (Matariki, Hauora Framework, our schools te reo journey).
- Our first Poroporoaki was held at the end of the term and feedback from whānau who attended (those leaving) was positive - they felt part of the school community. We continued to celebrate with poroporoaki at the end of each term.
- We celebrated Samoan Language week and we had a lovely performance from some of our Samoan students and their families. This has led to initial conversations around establishing a Pasifika group. Cook Islands Language Week, Tongan Language Week, and Te wiki o te reo Maori were also celebrated.
- Korowai sessions were introduced and became ongoing as part of our whānau hui. The korowai sessions, run by our Presiding Member, were held on Monday's after school. Funding from a grant enabled the purchase of the equipment required to make the korowai and our caretaker has made a number of wooden frames to support the project. We extended this group by providing a lunchtime club to our ākonga.
- Celebrations of learning were held at the end of term 2 and 3. These were very well attended by whānau.
- The students receiving additional support via Reading Recovery and the Buzz Programme are making steady progress and these programmes will continue next year. Current assessment data will be used to identify new students when spaces become available on the programmes.
- Principal and DP attended a Strategic Planning workshop in term 3. Sadly, with our cultural lead teacher being absent for term 3 and 4, we did not make the progress intended with our whānau group.
- The Kapa Haka performance group were well supported by their whānau at the Upper Hutt Festival and a video of the performance was shared for those who were not able to be there.
- Stakeholder voice was gathered via our electronic survey and post-it activity. The school board met in the holidays and considered whānau, ākonga and staff feedback (this included SCOT and PESTLE tools completed by staff and the board, and student and whānau voice has been collected via surveys and post-its). This feedback helped to inform 3 key priority areas for 2024.
- 2024/2025 Strategic Plan was drafted and approved by the school board.
- We had several events in the last term to encourage parents on site:
 - Parent Helper Thank you morning tea
 - Christmas Carol afternoon
 - PB4L t-shirt presentation
 - Leavers' Dinner
 - Final assembly

Thoughts for next year:

- An entry interview has been formulated and I am hoping to trial this with a new enrolment prior to the end of the year so that it can be embedded as part of our enrolment process in 2024.
- The board is investing money to educate parents on Digital Safety - this will include an evening for parents and provide ongoing access to resources which will support them to navigate the safe management of using devices. This was a key priority that was identified both in the general parent survey and the Health Education Survey.
- Support parents to understand our KIVA programme (Bullying Prevention Programme). Defining "bullying behaviour" needs to be a priority.
- Explore SMS Edge and trial communication alternatives with whānau.

Learning Targets

Targets:

84% (37/44) Maori students (Yrs 3-6) are at stanine 4 or above in PAT Maths.
 20% (9/44) are at stanine 4 and we would like to move half of these students (4 students) to stanine 5 or above and ensure the rest do not drop below stanine 4.
 16% (7/44) are at Stanine 3 or below.

77% (34/43) of Year 5 students are at stanine 4 or above.
 We would like to increase this to 83% which would mean 3 students would need to move to stanine 4 or above. We would also need to ensure no students in stanine 4 fall below.
 The scale score will need to be more than 9.2 to show accelerated progress.

Background information (why we chose this target):

84% (37/44) of our Maori students were at stanine 4 or above in PAT Maths but 20% (9 students) were at stanine 4. These students could be at risk of falling below if they are not closely monitored. We would also like to move some of these students to stanine 5 or above and have more students achieving at stanines 7-9. Those students will not be target students but will be monitored.
 77% (34/43) of Year 5 students were at stanine 4 or above in PAT Maths. This was lower than other year groups and 12/43 (28%) students are at stanine 3 and 4 and will need to be closely monitored.
 The average scale score for this year group is 9.2 but we would be wanting to see accelerated progress from the target group.
 PAT was chosen as it shows capability across the strand as well as number. It also gives the ability to measure scale score progress.

Actions- what we did:

- PAT testing was completed at the beginning of the year and teachers looked at the results to guide next steps and share with parents at goal setting. Two staff attended the PLD with Rob Profit and this was shared with teachers and teacher aides at TOD on Monday 24 April.
- Goals were set in Maths and shared with parents at goal setting meetings. Some teachers chose Maths to report on in Term 1 and those who hadn't reported on Maths in Term 2.
- Teacher Only Day took place on 24 April. Staff were introduced to the draft curriculum, looked at good practice, discussed ideas for using resources and encouraging discussion and deep thinking. Staff also looked at planning.
- Target children have been identified and term 1 data added. They continued to be monitored throughout the year.
- Teachers have been trialling a lot of the resources shared at TOD and staff hui. The Maths lead teacher has noticed more conversations around maths teaching and has observed in some rooms and has seen good teacher practice. Lead teacher has been asked to check goals and discuss programmes as staff become more aware of the needs of children.
- Maths PD was shared termly at staff hui.
- Maths lead teacher modelled some lessons in Term 3 and shared resources with teachers.
- Teachers continued to teach maths following the Tawhai School guidelines to ensure coverage. A PD session was held to give teachers

ideas to improve their programmes.

- Some teachers did observations of maths lessons to get ideas for their own teaching.
- 12 students attended the Wellington Maths competition, they did well and enjoyed the experience.
- 8 students did the Otago problem solving competition over 4 months. 4 students got a Merit.
- PAT testing was administered to Yrs 3-6 to monitor progress and GLOSS and JAM were also completed in Term 4.

What Happened:

Targets:

Maths: (Year 5)

Maths Target: 83% of Year 5 students are at stanine 4 or above. To achieve this target 3 students will need to move to stanine 4 or above. The scale score will need to be more than 9.2 to show accelerated progress.

In Term 4, 82% of Year 5 students were at stanine 4 or above in Maths. This is 1% less than our end of year expected target.

- Our target was to shift 3 children from stanine 3 to stanine 4 or higher.
- This was achieved as 3 target students moved from stanine 3 to 4.
- Unfortunately one student moved backwards from stanine 4 to stanine 3.
- There was a big shift in children achieving stanines 7-9, in Term 1 there were 8 and in Term 4 there were 15 working at stanine 7-9.

The OTJ data shows 90% of Year 5 children are working at or above the expected curriculum level.

- A years progress is a scale score shift of +9
- These students were below expectations in Term 1. Even though several are still below, most have made a year or more progress.

Scale Score shift Year 5 Term 1-4
Expected shift is 9 (1 years progress)

Name	Term 1	Term 4	Scale score shift
RS	6.7	29.4	+22.7
EC	22.4	32.4	+10
HG	22.4	29.4	+7
BS	17.8	27.8	+10
JP	26.2	29.4	+3.2
TL-S	24.4	40.6	+16.2
CD	27.8	41.9	+14.1
FR	26.2	36.6	+10.4
MK	27.8	33.8	+6
BM	24.4	33.8	+9.4

Maori Students

Maori Maths Target: 84% (37/44) Maori students (Yrs 3-6) are at stanine 4 or above in PAT Maths.

FAT: Mathematics

Number of Students (Completed)	Mean Stanine
45/45	5.6 (5)*

In Term 4, 90% of Maori students achieved a stanine of 4 or above so we have exceeded the target by 6%.

- In Term 1, 83% of Maori students were at stanine 4, in Term 4 90% were at stanine 4 or above.
- In Term 1, 16% of Maori students were at stanine 1-3 (Below), in Term 4 this was 9%.
- In Term 1, 20% of Maori students were at stanine 4 (At risk), in Term 4 this was 16%.
- In Term 1, 18% of Maori students were at stanines 7-9 (Above), in Term 4 this was 28%.

Maori target students scale score shift

Name	Term 1	Term 4	Scale score shift
BS	17.8	27.8	+10
MRR	-4.7	17.6	+22.3
AF	28.3	25.5	-2.8
TL-S	24.4	40.6	+16.2

Comments:

- Teachers were using teaching practices shared at the TOD early in Term 2
- Regular sharing of new ideas and practices from PD kept teachers on track
- Opportunities for senior students to attend Maths competitions gave them motivation and competition
- Mathletics and Mathseeds were used to support Maths teaching
- Monitoring of target students has kept a focus on the children needing more support and guidance
- The use of MoveNproves, RecallN reason and other TLF strategies have made the learning more fun and have included the opportunity for students to learn from each other and through games.

Literacy

Target:

- **READING:** 81% of our Year 3 students will be At or Above the expected level in STAR Reading. To achieve this target 6 students will need to move from a stanine 2 or 3, to stanine 4 or Above.
- **WRITING:** 82% of our Year 3 students will be At or Above the expected level in Writing. To achieve this target 4 students will need to move from Below to At or Above.
86% of our Year 4 students will be At or Above the expected level in Writing. To achieve this target 3 students will need to move from

Below to At or Above.

Background Information (why we chose this target):

READING:

The STAR test is a test designed to help teachers determine achievement levels of Year 3-6 students in Reading. The test comprises four sub-tests; Word Recognition, Sentence Comprehension, Paragraph Comprehension and Vocabulary.

The stanine results for each year level were examined. The National, and therefore the school expectation, is for most students to be achieving at stanine 4, 5 or 6 (average) or stanine 7, 8 or 9 (above average).

STAR Expected Norms									
Stanine	1	2	3	4	5	6	7	8	9
Norm	23% Below		54% At			23% Above			
At and Above	77%								

At the beginning of 2023, 69% of year 3's were working At or Above the expected level in STAR Reading. A total of 15 students were Below (31%). To achieve the target of 81%, 6 children will need to move from Below to At. The 5 students who scored stanine 4 (at risk of falling below) will also need to be monitored carefully to ensure that they remain at stanine 4 or above.

WRITING:

At the end of 2022, 43 (76%) or our Year 2 students were At or Above the expected level in Writing based on classroom teacher O.T.J.'s. A total of 14 (25%) of students were Below or Well Below the expected end of year level.

At the end of 2022, 42 (81%) or our Year 3 students were At or Above the expected level in Writing based on classroom teacher O.T.J.'s. A total of 10 (19%) of students were Below or Well Below the expected end of year level.

Actions (what we did):

- The STAR report has been completed and shared with Hub leaders and teams. Staff ideas were gathered to look at ways of better

- supporting target students in the focus areas to be developed.
- Target students were identified and shared with staff.
- Literacy goals were set and shared with staff.
- Student Reading and Writing learning goals were co-constructed with whānau and these were posted on Educa.
- In terms 1, 2, 3 and 4, Year 2-6 teachers participated in Writing PLD with Verity Short (Biblio Consulting). This included modelling/teaching sessions, followed by learning conversations to discuss effective teaching strategies.
- Draft Writing Book Expectations were completed and shared with students to ensure consistency in Writing across the school.
- The Whānau Reading Programme provided much needed reading support for some of our target students.
- Individual student Reading learning goals were reviewed by class teachers and posted on Educa for parents.
- A School wide review of student workbooks was carried out to ensure consistency in approach across the school. As part of this review teachers also had a big focus on supporting students to edit and proofread their work with greater accuracy and care.
- Those students working below the expected level were provided with some additional homework in writing for the upcoming school holidays.

What Happened:

Target:

Reading: (Year 3)

READING TARGET: 81% of our Year 3 students will be At or Above the expected level in STAR Reading. To achieve this target 6 students will need to move from a stanine 2 or 3, to stanine 4 or Above.

All Year 3 students (100%) scored a stanine At or Above Average in the EOY STAR test, therefore we have successfully met our target.

STAR - Year 3 (EOY)

Critical			Average			Above Average			Total
1	2	3	4	5	6	7	8	9	
			1	7	6	6	17	18	55
			2%	13%	11%	11%	31%	33%	
			14 (25%)			41 (75%)			

- 14 (25%) of Year 3 students are achieving At the expected level.
- 41 (75%) of Year 3 students are achieving Above the expected level.
- All 6 target students went up 1-5 stanines in the end of year STAR test.

- 1 student went up 1 stanine
- 1 student went up 2 stanines
- 3 students went up 4 stanines
- 1 student went up 5 stanines

Comments:

- All target students received additional support via Whānau Reading in Term 4.
- Regular monitoring and support of target students in Reading was in place to ensure ongoing progress.
- Target students received additional reading and spelling support over the school term breaks.
- Classroom teachers supported students with additional cloze exercises and vocabulary work.

Writing: (Year 3)

WRITING TARGET: 82% of our Year 3 students will be At or Above the expected level in Writing. To achieve this target 4 students will need to move from Below to At or Above.

In Term 4, 82% of Year 3 students were At or Above the expected level in Writing, therefore we have successfully met our target.

EOY Writing

Year	Well Below	Below	At	Above	At/Above
3	9%	10%	71%	9%	82%

4 students were targets and now 2 students are working At the expected level and 2 students are working Below. Of the two students working below, one student has made some progress, however not significant enough to be At for the end of year level. The other student still working at Below has poor attendance and does not currently meet the Ministry of Education's threshold of 'regular' attendance of 90% or higher.

Comments:

- Regular monitoring and support of target students has enabled the target students to make accelerated progress.
- Ongoing professional development in writing with an external provider has supported teachers to develop effective literacy practices.
- Providing students with purposeful learning opportunities that relate to real-life contexts, issues and experiences has ensured student engagement in writing.
- Teachers have been involved in professional discussions around effective teaching strategies in writing at both hub and staff hui. This has

- helped to strengthen teacher knowledge and capability.
- Additional homework in writing was provided to target students in the holiday break to ensure regular writing opportunities for the students.
- The school will need to continue to work closely with families to ensure students are attending on a regular basis as it is very difficult to get any traction with learning when students are not at school.

Writing: (Year 4)

WRITING TARGET: 86% of our Year 4 students will be At or Above the expected level in Writing. To achieve this target 3 students will need to move from Below to At or Above.

In Term 4, 78% of Year 4 students were At or Above the expected level in Writing. Unfortunately we have not met our end of year target of 86%.
EOY Writing

Year	Well Below	Below	At	Above	At/Above
4	14%	8%	76%	2%	78%

3 students were targets this year and unfortunately all 3 students have not made enough gains to meet the end of year expected level. Two of the students have made some progress and are currently working just Below the level and one student still remains Below. This student also has poor attendance and does not currently meet the Ministry of Education's threshold of 'regular' attendance of 90% or higher.

Comments:

- The class target students have been regularly monitored and supported.
- Unfortunately the teacher of two of the target students did not attend the professional development in writing due to absences.
- Additional homework in writing was provided in the holiday break to ensure regular writing opportunities for the target students.
- Ongoing monitoring of student attendance will be required to ensure that students are sufficiently present at school to receive adequate teaching instruction.
- The whānau of these students were supported over the long Christmas break to ensure that the students do not fall further behind over this extended break.

Key Actions for Reading, Writing and Maths in 2024

- Prioritise reading, writing and maths. Each hub will create a weekly timetable that ensures teachers are effectively allocating one hour per day to these curriculum areas.
- Weekly planning in reading, writing and maths will reflect differentiation for individuals/groups, specific instructional learning and independent tasks.

- Planning will be regularly discussed and shared at hub hui. Inquiry plan will be developed collaboratively in hubs.
- Hub leaders will monitor planning and implementation of the timetable.
- Principal and Deputy Principal will regularly walk through the classrooms and record points of interest from teacher practice and student interactions.
- Professional development will be provided when the new curriculum is confirmed and assessment practices will be informed by MOE.
- Professional development in writing will be undertaken across the school.
- Year 0-2 kaiako will become familiar with the expanded level 1 curriculum.
- Literacy and maths implementation plans will be updated to ensure they clearly articulate a set of guidelines for how we teach.
- Teachers will be supported to develop a shared understanding of what a year's progress should look like and strategies to ensure ākonga progress.
- Reporting to parents will be reviewed and aligned to new requirements.

Whole School Data (see below)

2023 School wide data NZC levels

Year Level Reading 2023

Year	Well Below	Below	At	Above	Well Above	At/Above
0	0%	0%	100%	0%	0%	100%
1	0%	18%	52%	24%	6%	82%
2	2%	13%	44%	31%	11%	86%
3	5%	2%	59%	31%	3%	93%
4	8%	2%	53%	37%	0%	90%
5	5%	7%	77%	12%	0%	89%
6	6%	6%	63%	25%	0%	88%

Whole School Reading

Well Below	Below	At	Above	Well Above	At/Above
4%	7%	60%	25%	4%	89%

Comments:
 Overall 89% of ākonga are meeting expectations.
 The highest performing cohort is Year 3 (93%) and the lowest performing cohort is Year 1 (82%).
 Next year we would like explore the 'extended curriculum' to capture a more accurate picture of where our ākonga are on entry and be able to reflect more measurable progress.

Year Level Writing 2023

Year	Well Below	Below	At	Above	Well Above	At/Above
0	0%	0%	100%	0%	0%	100%
1	0%	18%	78%	4%	0%	82%
2	2%	10%	74%	8%	6%	86%
3	9%	10%	71%	9%	2%	82%
4	14%	8%	76%	2%	0%	78%
5	0%	12%	88%	0%	0%	88%
6	17%	10%	69%	4%	0%	73%

Whole School Writing

Well Below	Below	At	Above	Well Above	At/Above
7%	10%	77%	4%	1%	83%

Comments:
 Overall 83% of ākonga are meeting expectations.
 The highest performing cohorts are Year 2 (88%) and 5 (88%) and the lowest performing cohort is Year 6 (73%).
 Refer to specific comments on target commentaries.

Year Level Maths 2023

Year	Well Below	Below	At	Above	Well Above	At/Above
0	0%	0%	52%	43%	4%	100%
1	0%	6%	66%	26%	2%	94%
2	0%	3%	60%	26%	11%	97%
3	2%	5%	72%	19%	2%	93%
4	4%	6%	51%	31%	8%	90%
5	5%	5%	74%	12%	5%	90%
6	8%	21%	60%	12%	0%	72%

Whole School Maths

Well Below	Below	At	Above	Well Above	At/Above
3%	7%	63%	23%	5%	90%

Comments:
Overall 90% of ākonga are meeting expectations.
The highest performing cohort is Year 2 (97%) and the lowest performing cohort is Year 6 (72%)
Refer to specific comments on target commentaries.

Reading Ethnicity

	Well Below	Below	At	Above	Well Above	At/Above
Asian	4%	10%	56%	27%	2%	85%
Maori	2%	9%	73%	15%	2%	89%
MELAA	0%	33%	33%	33%	0%	66%
NZ European/Pakeha/Other European	5%	6%	56%	29%	4%	89%
Pacific Peoples	0%	7%	72%	17%	3%	93%

Writing Ethnicity

	Well Below	Below	At	Above	Well Above	At/Above
Asian	10%	13%	71%	6%	0%	77%
Maori	5%	13%	78%	4%	0%	82%
MELAA	33%	0%	67%	0%	0%	67%
NZ European/Pakeha/Other European	6%	9%	78%	5%	2%	85%
Pacific Peoples	0%	14%	83%	0%	3%	86%

Maths Ethnicity

	Well Below	Below	At	Above	Well Above	At/Above
Asian	0%	8%	54%	29%	8%	92%
Maori	7%	9%	62%	20%	2%	84%
MELAA	0%	0%	100%	0%	0%	100%
NZ European/Pakeha/Other European	2%	6%	63%	23%	5%	92%
Pacific Peoples	0%	7%	76%	14%	3%	93%

Reading Gender

	Well Below	Below	At	Above	Well Above	At/Above
Female	3%	4%	66%	23%	4%	86%
Male	5%	11%	54%	27%	3%	84%

Writing Gender

	Well Below	Below	At	Above	Well Above	At/Above
Female	3%	9%	81%	4%	3%	88%
Male	10%	12%	74%	4%	0%	78%

Maths Gender

	Well Below	Below	At	Above	Well Above	At/Above
Female	2%	8%	69%	21%	1%	90%
Male	3%	7%	58%	24%	8%	90%

2024 recommendations:

- As mentioned above, the use of the extended curriculum for our new entrants (where necessary) will support evidence of progress over time.
- Look at how we frame, capture and document progress of all ākonga - our goal/target should be that all ākonga will make a years expected progress.
- Review and respond to new government requirements - this will have an impact on what data we are required to collect and analyse and therefore what is informing our learning targets.