

TAWHAI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3036

Principal: Karen Poole

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Accountant / Service Provider:

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TAWHAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Tawhai 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.

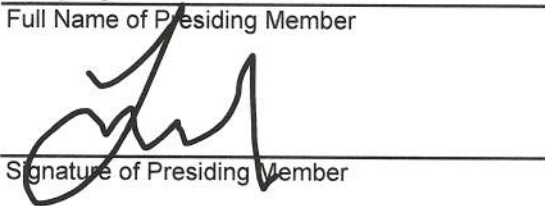
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Jaydy Marsh

Full Name of Presiding Member



Signature of Presiding Member

26th May 2025

Date:

Karen Poole

Full Name of Principal



Signature of Principal

26/05/2025

Date:

INDEPENDENT AUDITOR'S REPORT

To the readers of Tawhai School's Financial Statements for the year ended 31 December 2024

The Auditor-General is the auditor of Tawhai School (the School). The Auditor-General has appointed me, Michael Stewart, using the staff and resources of PKF Kendons Chartered Accountants 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 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 and have been prepared in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on **26 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 a 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 required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.



Michael Stewart
PKF Kendons Chartered Accountants Limited
On behalf of the Auditor-General
Lower Hutt, New Zealand

26 May 2025

Tawhai 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	2,977,578	2,701,158	3,023,346
Locally Raised Funds	3	43,292	50,000	93,363
Interest		24,504	6,000	20,889
Total Revenue		3,045,374	2,757,158	3,137,598
Expense				
Locally Raised Funds	3	17,146	20,550	36,098
Learning Resources	4	2,293,400	2,144,383	2,378,609
Administration	5	166,730	165,850	166,522
Interest		4,945	2,644	4,881
Property	6	550,033	505,574	512,540
Loss on Disposal of Property, Plant and Equipment		279	-	-
Total Expense		3,032,533	2,839,001	3,098,650
Net Surplus / (Deficit) for the year		12,841	(81,843)	38,948
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		12,841	(81,843)	38,948

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,199,641	1,017,947	1,109,713
Total comprehensive revenue and expense for the year		12,841	(81,843)	38,948
Contributions from the Ministry of Education - Te Mana Tuuhono - MOE Contributi		-	-	35,577
Contribution - Furniture and Equipment Grant		-	-	15,403
Equity at 31 December		1,212,482	936,104	1,199,641
Accumulated comprehensive revenue and expense		1,212,482	936,104	1,199,641
Equity at 31 December		1,212,482	936,104	1,199,641

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	452,095	214,979	396,861
Accounts Receivable	8	184,520	160,413	178,239
GST Receivable		17,232	22,691	11,109
Prepayments		28,163	17,708	8,715
Investments	9	75,000	40,000	205,000
Funds Receivable for Capital Works Projects	15	218,280	-	73,738
		975,290	455,791	873,662
Current Liabilities				
Accounts Payable	11	204,145	201,320	219,157
Revenue Received in Advance	12	16,479	-	3,581
Provision for Cyclical Maintenance	13	17,569	18,750	16,674
Finance Lease Liability	14	16,624	12,470	14,847
Funds held for Capital Works Projects	15	73,088	-	11,321
		327,905	232,540	265,580
Working Capital Surplus/(Deficit)		647,385	223,251	608,082
Non-current Assets				
Property, Plant and Equipment	10	649,039	767,385	674,462
		649,039	767,385	674,462
Non-current Liabilities				
Provision for Cyclical Maintenance	13	60,869	45,139	45,869
Finance Lease Liability	14	23,073	9,393	37,034
		83,942	54,532	82,903
Net Assets		1,212,482	936,104	1,199,641
Equity		1,212,482	936,104	1,199,641

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 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		746,239	695,193	743,611
Locally Raised Funds		41,166	52,000	93,492
Goods and Services Tax (net)		(6,123)	-	11,582
Payments to Employees		(343,386)	(315,900)	(342,329)
Payments to Suppliers		(340,057)	(462,182)	(356,988)
Interest Paid		(4,945)	(2,644)	(4,881)
Interest Received		30,656	6,000	12,184
Net cash from/(to) Operating Activities		123,550	(27,533)	156,671
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(104,580)	(208,500)	(58,977)
Purchase of Investments		(75,000)	-	(165,000)
Proceeds from Sale of Investments		205,000	-	-
Net cash from/(to) Investing Activities		25,420	(208,500)	(223,977)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	15,403
Finance Lease Payments		(10,961)	(16,058)	(11,074)
Funds Administered on Behalf of Other Parties		(82,775)	-	(7,232)
Net cash from/(to) Financing Activities		(93,736)	(16,058)	(2,903)
Net increase/(decrease) in cash and cash equivalents		55,234	(252,091)	(70,209)
Cash and cash equivalents at the beginning of the year	7	396,861	467,070	467,070
Cash and cash equivalents at the end of the year	7	452,095	214,979	396,861

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.

Tawhai School

Notes to the Financial Statements

For the year ended 31 December 2024

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery. 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) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. 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 surplus or deficit.

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

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) 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.

o) 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.

p) 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.

q) 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.

r) Provision for Cyclical Maintenance

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

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

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

s) 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.

t) 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.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	744,467	699,027	751,562
Teachers' Salaries Grants	1,879,766	1,741,957	1,944,483
Use of Land and Buildings Grants	353,345	260,174	327,301
	<u>2,977,578</u>	<u>2,701,158</u>	<u>3,023,346</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	16,027	10,000	20,560
Fees for Extra Curricular Activities	27,265	26,000	31,451
Fundraising and Community Grants	-	14,000	41,352
	<u>43,292</u>	<u>50,000</u>	<u>93,363</u>
Expense			
Extra Curricular Activities Costs	17,146	20,550	22,600
Fundraising and Community Grant Costs	-	-	13,498
	<u>17,146</u>	<u>20,550</u>	<u>36,098</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>26,146</u>	<u>29,450</u>	<u>57,265</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	56,857	90,150	96,284
Employee Benefits - Salaries	2,090,716	1,924,957	2,156,781
Staff Development	32,987	36,500	33,716
Depreciation	112,683	92,026	91,354
Other Learning Resources	157	750	474
	<u>2,293,400</u>	<u>2,144,383</u>	<u>2,378,609</u>

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	8,250	7,300	6,524
Board Fees and Expenses	8,731	9,300	9,105
Other Administration Expenses	37,075	44,950	44,938
Employee Benefits - Salaries	79,300	77,400	83,006
Insurance	17,474	11,000	7,709
Service Providers, Contractors and Consultancy	15,900	15,900	15,240
	<u>166,730</u>	<u>165,850</u>	<u>166,522</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	50,208	47,000	48,437
Cyclical Maintenance	15,895	20,000	18,004
Heat, Light and Water	11,867	14,200	10,240
Rates	1,570	1,800	1,336
Repairs and Maintenance	42,027	85,700	32,238
Use of Land and Buildings	353,345	260,174	327,301
Employee Benefits - Salaries	54,160	55,500	53,032
Other Property Expenses	20,961	21,200	21,952
	<u>550,033</u>	<u>505,574</u>	<u>512,540</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 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	452,095	214,979	396,861
Cash and cash equivalents for Statement of Cash Flows	<u>452,095</u>	<u>214,979</u>	<u>396,861</u>

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

Of the \$452,095 Cash and Cash Equivalents, \$73,088 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 include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$452,095 Cash and Cash Equivalents, \$16,479 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,926	1,929	1,800
Receivables from the Ministry of Education	940	-	-
Interest Receivable	3,107	554	9,259
Teacher Salaries Grant Receivable	178,547	157,930	167,180
	<u>184,520</u>	<u>160,413</u>	<u>178,239</u>
Receivables from Exchange Transactions	5,033	2,483	11,059
Receivables from Non-Exchange Transactions	179,487	157,930	167,180
	<u>184,520</u>	<u>160,413</u>	<u>178,239</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	75,000	40,000	205,000
Total Investments	<u>75,000</u>	<u>40,000</u>	<u>205,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	358,163	45,503	-	-	(26,334)	377,332
Furniture and Equipment	148,840	12,978	(5)	-	(33,896)	127,917
Information and Communication Technology	108,752	24,789	(274)	-	(30,175)	103,092
Leased Assets	52,945	3,132	-	-	(20,505)	35,572
Library Resources	5,762	1,137	-	-	(1,773)	5,126
	674,462	87,539	(279)	-	(112,683)	649,039

The net carrying value of equipment held under a finance lease is \$35,572 (2023: \$52,945)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	592,562	(215,230)	377,332	547,059	(188,896)	358,163
Furniture and Equipment	473,146	(345,229)	127,917	461,359	(312,519)	148,840
Information and Communication Technology	266,764	(163,672)	103,092	304,087	(195,335)	108,752
Leased Assets	61,652	(26,080)	35,572	61,495	(8,550)	52,945
Library Resources	118,177	(113,051)	5,126	117,040	(111,278)	5,762
	1,512,301	(863,262)	649,039	1,491,040	(816,578)	674,462

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	7,589	27,770	36,283
Accruals	8,250	7,533	7,132
Employee Entitlements - Salaries	178,547	157,930	167,180
Employee Entitlements - Leave Accrual	9,759	8,087	8,562
	204,145	201,320	219,157
Payables for Exchange Transactions	204,145	201,320	219,157
	204,145	201,320	219,157

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grant Income in Advance	4,000	-	-
Grants in Advance - Ministry of Education	12,479	-	3,581
	<u>16,479</u>	<u>-</u>	<u>3,581</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	62,543	43,889	48,889
Increase to the Provision During the Year	13,739	20,000	11,575
Use of the Provision During the Year	-	-	(4,350)
Other Adjustments	2,156	-	6,429
Provision at the End of the Year	<u>78,438</u>	<u>63,889</u>	<u>62,543</u>
Cyclical Maintenance - Current	17,569	18,750	16,674
Cyclical Maintenance - Non current	60,869	45,139	45,869
	<u>78,438</u>	<u>63,889</u>	<u>62,543</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	20,008	12,470	19,664
Later than One Year and no Later than Five Years	25,554	9,393	42,578
Future Finance Charges	(5,865)	-	(10,361)
	<u>39,697</u>	<u>21,863</u>	<u>51,881</u>
Represented by			
Finance lease liability - Current	16,624	12,470	14,847
Finance lease liability - Non current	23,073	9,393	37,034
	<u>39,697</u>	<u>21,863</u>	<u>51,881</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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Outdoor Covered Sports Court		225088	(70,588)	28,085	(3,000)	45,503	-
ERC for Flooding Remediation		235505	121	(3,091)	2,970	-	-
Combined QLS Classroom Upgrade Blks 5&7		241634	(3,150)	352,244	(566,940)	-	(217,846)
Spouting Storm Damage		245463	11,200	1,425	(13,059)	-	(434)
Replace Electrical Switchboards		241632	-	25,000	(31,068)	6,068	-
Roofing Replacement		241633	-	109,905	(36,817)	-	73,088
Totals			(62,417)	513,568	(647,914)	51,571	(145,192)

Represented by:

Funds Held on Behalf of the Ministry of Education	73,088
Funds Receivable from the Ministry of Education	(218,280)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Outdoor Covered Sports Court		225088	(70,588)	-	-	-	(70,588)
ERC for Flooding Remediation		235505	121	-	-	-	121
Combined QLS Classroom Upgrade Blks 5&7		241634	(3,150)	-	-	-	(3,150)
Spouting Storm Damage		245463	-	11,200	-	-	11,200
Replace Electrical Switchboards		241632	-	-	-	-	-
Totals			(73,617)	11,200	-	-	(62,417)

Represented by:

Funds Held on Behalf of the Ministry of Education	11,321
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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,275	3,150
<i>Leadership Team</i>		
Remuneration	632,539	616,012
Full-time equivalent members	5.15	5.00
Total key management personnel remuneration	635,814	619,162

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 a Finance committee (2 members) that met 6 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	3.00
110 - 120	3.00	3.00
120 - 130	1.00	0.00
	6.00	6.00

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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$121,752 (2023: -\$31,809) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
Combined QLS Classroom Upgrade Blks 5&7	\$
Roofing Replacement	36,452
	85,300
Total	121,752

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	452,095	214,979	396,861
Receivables	184,520	160,413	178,239
Investments - Term Deposits	75,000	40,000	205,000
Total financial assets measured at amortised cost	711,615	415,392	780,100

Financial liabilities measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Payables	204,145	201,320	219,157
Finance Leases	39,697	21,863	51,881
Total financial liabilities measured at amortised cost	243,842	223,183	271,038

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	
Ginny Treadwell	Parent Representative	Elected	Dec 2024
Rebecca Daniels	Parent Representative	Elected	Sep 2025
Robert Mackie	Parent Representative	Elected	Sep 2025
Andrew Wiggins	Parent Representative	Elected	Feb 2024
Hayden Patel	Parent Representative	Appointed	Sep 2025
Raewyn Lummis	Parent Representative	Appointed	Sep 2025
Dave Whiteman	Staff Representative	Elected	Sep 2025

Tawhai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$5,218 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Tawhai School Analysis of Variance 2024

How will our goals and actions give effect to Te Tiriti o Waitangi:

Regulation 9(1)(g)

In giving effect to Te Tiriti O Waitangi we are recognizing, respecting, and implementing the principles of partnership, participation, and protection outlined in the treaty.

Tawhai School is committed to honouring Te Tiriti O Waitangi through our words, actions and our attitudes. We expect all tamariki have the opportunity to learn about the people and places that form the history of our location. We value the role of mana whenua and recognise the unique place of Māori as the indigenous people of Aotearoa, New Zealand. We respect and nurture our relationship with our local marae, Koraunui Marae, and whānau, seeking their input and actively involving them in decision making.

Caring for our ākonga, acknowledging their tuakiritanga (identity) and having high expectations for them is key to ākonga achieving success as ākonga.

Culturally responsive teachers and support staff welcome and build relationships with tamariki and their whānau, constantly seeking to increase their understanding and knowledge of Te Reo Māori and Tikanga Māori.

We will meet regularly and actively maintain strong lines of communication with whānau, and together celebrate the success of our ākonga.



Strategic Goal 1:

Regulation 9(1)(a)

Our Teaching and Learning

Deliver quality, consistent teaching practices aligned to Te Mātaiaho

Annual Target/Goal:

Regulation 9(1)(a)

Plan and implement teaching programmes and assessment practices that will reflect the new legislation.

What do we expect to see by the end of the year?

Regulation 9(1)(d)

Teaching programmes will be aligned to the new curriculum and reflect the rich diversity of our community. Ākonga will make at least one year's progress in reading, writing and maths.

Initiatives	Actions: Regulation 9(1)(b)	Who Regulation 9(1)(c)	Resources Regulation 9(1)(c)	Time	Monitoring and measuring success Regulation 9(1)(d)
Rating scale for EOY progress	<p>Not started: The initiative has not yet begun. Planning or discussions may still be underway.</p> <p>Initiated: Initial steps have been taken to start the initiative.</p> <p>In Progress: Active work is being carried out, challenges may exist but are being addressed.</p> <p>Partially Implemented: Significant elements of the initiative have been executed. However, some key aspects remain incomplete or require further development.</p> <p>Fully Implemented: The initiative has been successfully implemented as planned, meeting its goals and delivering intended outcomes.</p> <p>Sustained/Embedded: The initiative is fully integrated into regular practices or systems, with ongoing monitoring and refinement to ensure continued success.</p>				
Planned Initiatives	Progress/Comments/Next steps				
Implementation of NZC/ Te Mātaiaho (new curriculum) and align assessment tools to give practical effect to Te Tiriti o Waitangi.	<p>In progress</p> <p>Very late in the year, a new English and Maths curriculum was introduced to teachers. Given the unexpected timing and the fact that it was introduced late in the year, the implementation of this new curriculum is still in its early stages. Teachers have begun familiarizing themselves with the framework, but the full integration into classroom practice will require further development and support in the coming year.</p>				
Implementation of Te Reo Tuatahi (Te Puna Reo)	<p>As noted in previous comments, professional development has been a key focus area to build readiness for these changes. The ongoing BSLA training has been instrumental in supporting the English Curriculum, particularly in strengthening structured literacy approaches. Additionally, Verity Short's writing professional development has provided valuable insights into improving student engagement and achievement in writing, ensuring alignment with the updated curriculum goals.</p> <p>Te Puna Reo has continued to guide teachers in enhancing their delivery of te reo Māori and consolidating tikanga practices in the classroom. This ongoing focus supports the integration of cultural responsiveness across the curriculum and ensures that our teaching reflects the values and identity of our learners.</p> <p>Looking ahead, further time, resources, and structured professional development will be crucial to fully embed these curriculum changes and maximize their impact on teaching and learning.</p>				

Promote the use of our local environment to enhance our curriculum.	<p>Partially Implemented</p> <p>Koraunui Marae Open Day: children and staff participated in the open day at Koraunui Marae, providing an opportunity to engage with local cultural practices and strengthen ties with our community.</p> <p>Local Swimming Pool: The school utilised the nearby swimming pool, incorporating swimming skills into the curriculum while making use of a valuable community resource.</p> <p>Community Events: Local community events were actively promoted, encouraging participation and creating meaningful links between the school and its surrounding environment. Tawhai hosted a community enviro schools meeting with David Prickett an ecologist who has been leading the work on the translocation of lizards to the Horoeka Reserve. Our senior students were also lucky enough to attend the World of Waste Experience (WOW) this term. This involved a trip to the landfill, Earthlink and the Dowse. The students learnt about waste in our city and they were supported to think innovatively and creatively about reducing waste in our environment.</p> <p>These actions reflect our commitment to integrating the local environment into our teaching and learning, providing students with hands-on, relevant experiences that support their education and connection to the community.</p> <p>Continuing to build on these partnerships and where possible plan to utilise community resources within the programme.</p>
<p>Annual Target/Goal: Regulation 9(1)(a)</p> <p>Implement bullying prevention and digital safety programmes to support a safe environment.</p>	
<p>What do we expect to see by the end of the year? Regulation 9(1)(d)</p> <p>Teachers will have implemented the KiVa bully prevention programme and ākonga will be using strategies that support them to feel safe.</p>	
Term 4	
Planned Initiatives	Progress/Comments/Next steps
To develop strategies to support bullying prevention and online safety.	<p>Fully Implemented</p> <p>The school has successfully implemented the KiVa programme as a key strategy to address bullying prevention. This evidence-based programme includes: classroom lessons, reporting processes and support for children. The initial KiVa survey was completed at the end of 2023 and has been administered the same time this year. We</p>

	<p>have yet to analyse that data.</p> <p>Online safety has been promoted with the Cyber Safety evening, reviewed digital agreements for both children and staff and N4L upgrade to support us to monitor internet access more effectively.</p> <p>We have committed to the KiVa programme for 2025 and will continue to embed these (and digital safety) practices.</p>
Explore programmes that meet the needs of our diverse ethnicities and special needs	<p>Fully Implemented</p> <p>This term we have explored a range of programmes to better support our learners with special needs. We initially trialled the Kiwi Reading Doctor Programme, a structured literacy programme and the Buzz Programme. All of these programmes were effective in supporting our students with their learning. Our LSC also provided additional support to students identified with dyslexia or dyslexic traits. In addition, ongoing PLD was given to our Teacher Aides to better support our ESOL students with a range of oral language activities and learning resources/supports.</p> <p>Our school Chaplain has also worked closely with students identified as having anxiety issues.</p> <p>We will continue to explore programmes for our growing number of ESOL students and advocate for our special needs students.</p>
To provide quiet workspaces for students and staff to access.	<p>Partially Implemented</p> <p>Classroom teachers continue to create quiet spaces within their rooms for students who prefer to work independently or away from distractions. Observations during Principal/DP walkthroughs have shown these areas are consistently well utilized, highlighting their value to students. Many classrooms also feature quiet library corners where students can enjoy books in a calm, focused environment.</p> <p>Students with Full Learner Licences have demonstrated responsibility and self-management, allowing them to choose their preferred workspace around the school, including the staffroom area. This level of agency has been highly appreciated by students, as it empowers them to take ownership of their learning environment and work in a way that suits their needs.</p> <p>Looking ahead, if our plans for the library hub are approved, even more workspace options will become available for both students and staff, further enhancing flexibility and engagement in our learning spaces.</p>

Strategic Goal 3:

Our Connections

Strengthen connections with our whānau

Regulation 9(1)(a)

Annual Target/Goal:		Regulation 9(1)(a)
To support whānau to be active partners in their children's learning journey.		
What do we expect to see by the end of the year?		
<ol style="list-style-type: none"> 1. Reporting to parent MOE guidelines will be fulfilled 2. Multiple opportunities will have been offered for whānau to <ul style="list-style-type: none"> • engage in learning (both their own and their child's) • participate in a range of cultural, art, sport and learning celebrations. 		Regulation 9(1)(d)
Term 4		
Planned Initiatives	Progress/Comments/Next steps	
Review our school management system Edge's capacity to fulfil reporting to parent requirements.	Partially implemented Edge is being used to email newsletters and class notices to parents/caregivers. We intended to be using the Newsfeed feature more extensively but an issue with notifications has caused us to hold off until we can ensure parents are receiving the Newsfeed. Our mid year and end of year reports have been written on Edge and shared with parents as hard copies and also emailed. More families are now using the Edge app to notify absences.	
Provide opportunities to nurture whānau relationships.	Fully Implemented <p>We have provided numerous opportunities for whānau to be actively involved in school life throughout the year, strengthening the partnership between home and school. Each term, we have hosted significant events that welcomed and engaged whānau:</p> <ul style="list-style-type: none"> • Term 1: Whānau Picnic, Learning Conversations, and a Digital Safety Evening • Term 2: Matariki Celebrations • Term 3: Learning Conversations and the School Production • Term 4: Athletics Day and the Tawhai Cup <p>In addition to these events, ongoing communication with whānau has been a priority, particularly regarding our KiVa programme. Regular updates have been shared through newsletters and learning conversations, ensuring families are well informed about our approach to bullying prevention. It has been encouraging to see parents and caregivers feel confident in submitting referrals to this programme, demonstrating their trust and partnership in addressing challenges together.</p>	

The support of whānau in reinforcing KiVa strategies at home has been instrumental in creating a safer and more inclusive school environment, contributing to a noticeable reduction in bullying incidents. Furthermore, our school chaplain has played a vital role in providing additional counseling and support to students who have experienced bullying, ensuring their emotional wellbeing is prioritized.

These efforts reflect a collective commitment to fostering a strong, supportive school community where every student feels valued and safe.

Student Data Mid year

Literacy

Reading Progress - Years 0-6

Year Level	6 months or more progress made	Less than 6 months progress made	Total Number of Students
0-1	35 (73%)	13 (27%)	48
2	42 (86%)	7 (14%)	49
3	55 (96%)	2 (4%)	57
4	47 (82%)	10 (18%)	57
5	38 (86%)	6 (14%)	44
6	37 (86%)	6 (14%)	43
Totals	254 (85%)	44 (15%)	298

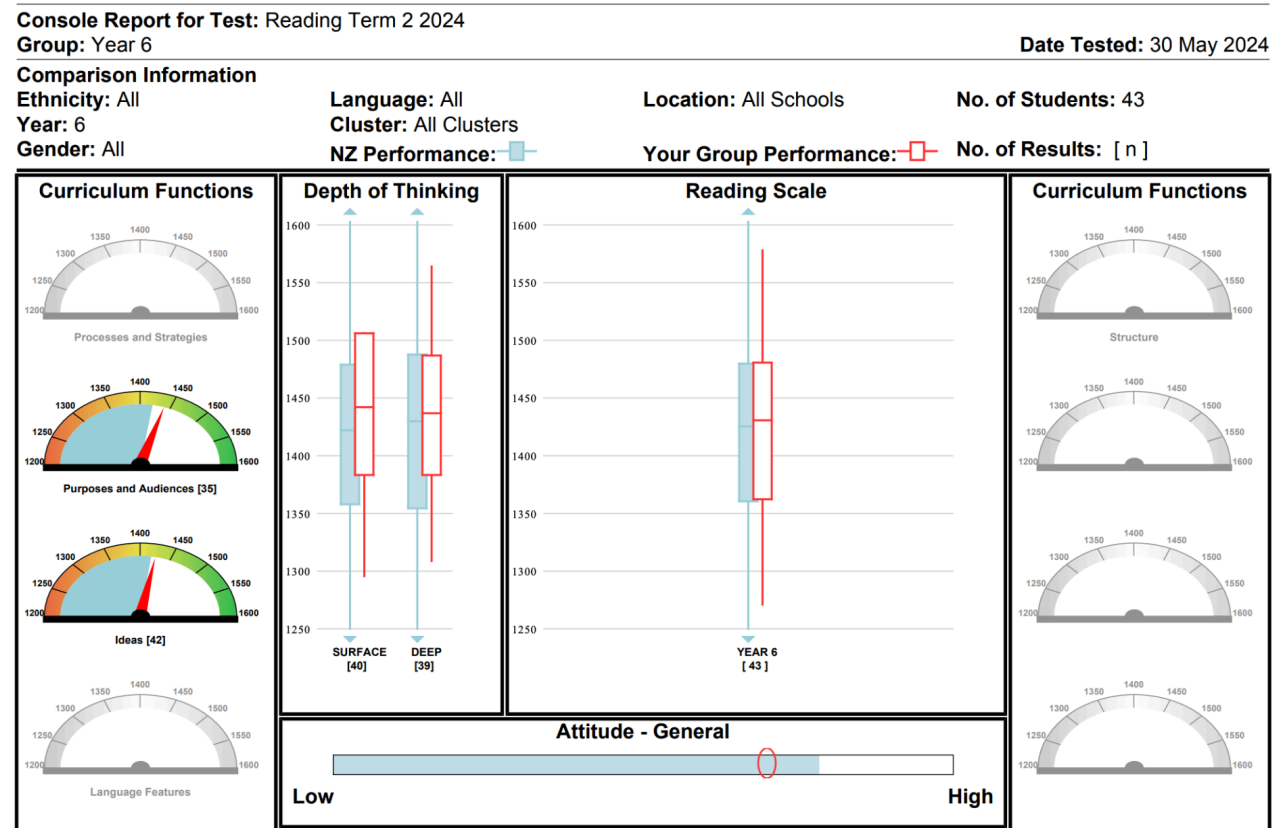
- Whilst we have 27% of Year 0-1 students who have not made the expected 6 months progress it is not uncommon for students at this level to take time to adjust to school. As students are not coming to school with the basic capabilities

that we have seen in the past, their readiness to learn will therefore take a little longer. This data supports the decision that we have made to look at alternative programmes that may assist us in fast tracking their progress.

- The year 4 cohort is also tracking slightly lower than we would like to see. In our opinion we feel that this may be one of the cohorts that was adversely affected by the Covid pandemic.
- The year 3 group has made very good progress to date, and this may be due to the reduced number of interruptions to their day. The emphasis on a regular phonic programme appears to have positively impacted on the data for these students also.

E-asttle Reading - Year 6

- This is the first time that this test has been administered with our Year 6 students. This data aligns with what we are seeing in our other assessment data and observations.
- The Year 6 students are currently tracking above the New Zealand mean score.
- It is interesting to note that our year 6 students are showing a slightly lower attitude to reading than the expected level. This does not reflect what



the class teachers are reporting and therefore we believe that there may have been some confusion around the attitude questions that were, at times, a little ambiguous.

- This assessment will be administered again in term 4 and we will be very interested in what the data shows us.

E-asTTle writing - Years 2-6

Year 0-6 students were required to write to recount a special time with friends. For this test the students were not allowed to use any spelling resources such as alphabet cards, word cards and dictionaries. The class teacher was allowed to discuss the writing prompt with the students to help generate their ideas and memories, but they were not allowed to support them during the 40 minute test. Hence, the results indicate what the students can do by themselves.

A survey was also completed by the students, and some useful information about their feelings about writing and their perceived ability in writing was also gathered as part of the test.

- The year 6 students are currently tracking above the expected level in writing for term 2.
- Our year level of concern is year 4. This data matches with our year 4 reading data as mentioned above.
- Overall this is a pleasing picture and success could be attributed to the ongoing writing PLD that the teachers are participating in with Verity Short from Biblio. The students' attitude to writing is also very positive, as shown on the Attitude score bar.
- As you can see the Ideas metre, under the Curriculum Functions, supports the underlying principles of Verity's approach to


Console Report for Test: 2024 T2 Recount

Group: All Test Candidates

Date Tested: 20 June 2024


Comparison Information

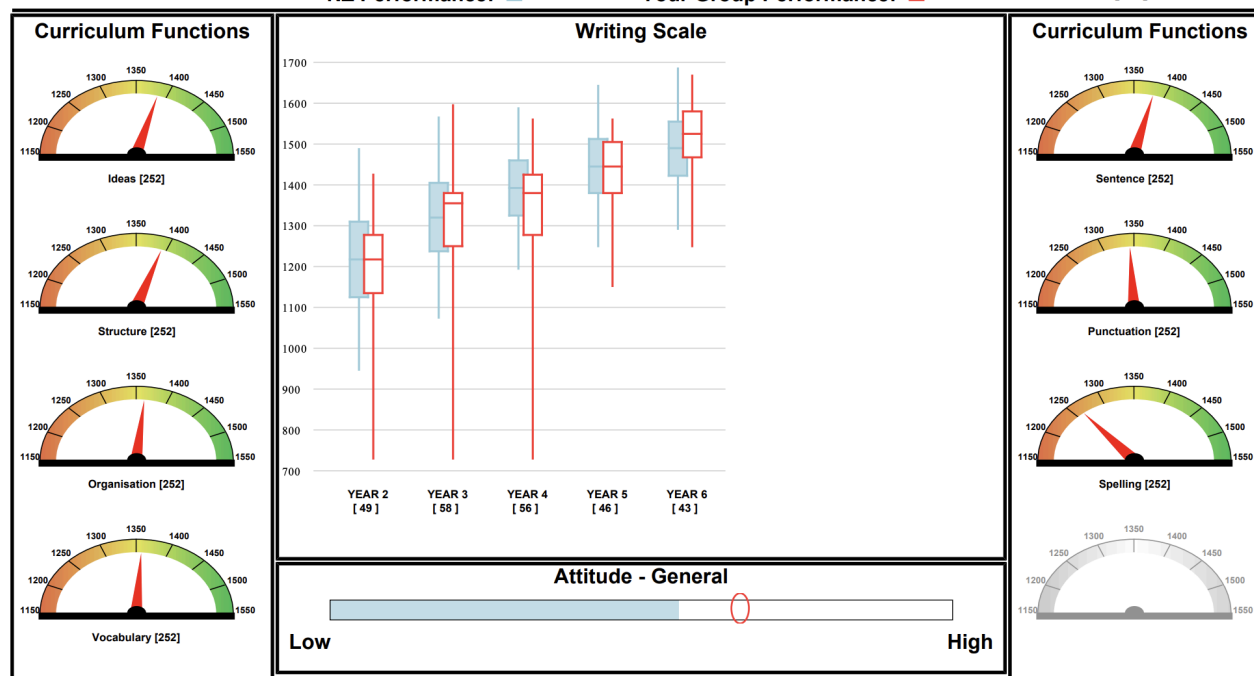
Ethnicity: All
Year: 2, 3, 4, 5, 6
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: 

Location: All Schools

No. of Students: 252

Your Group Performance:  No. of Results: [n]



Note: Norms are not available for individual elements in Writing

writing, i.e. I've got something to say.

- Spelling is an area that could be supported by the introduction of BSLA (Best Start Literacy Approach).

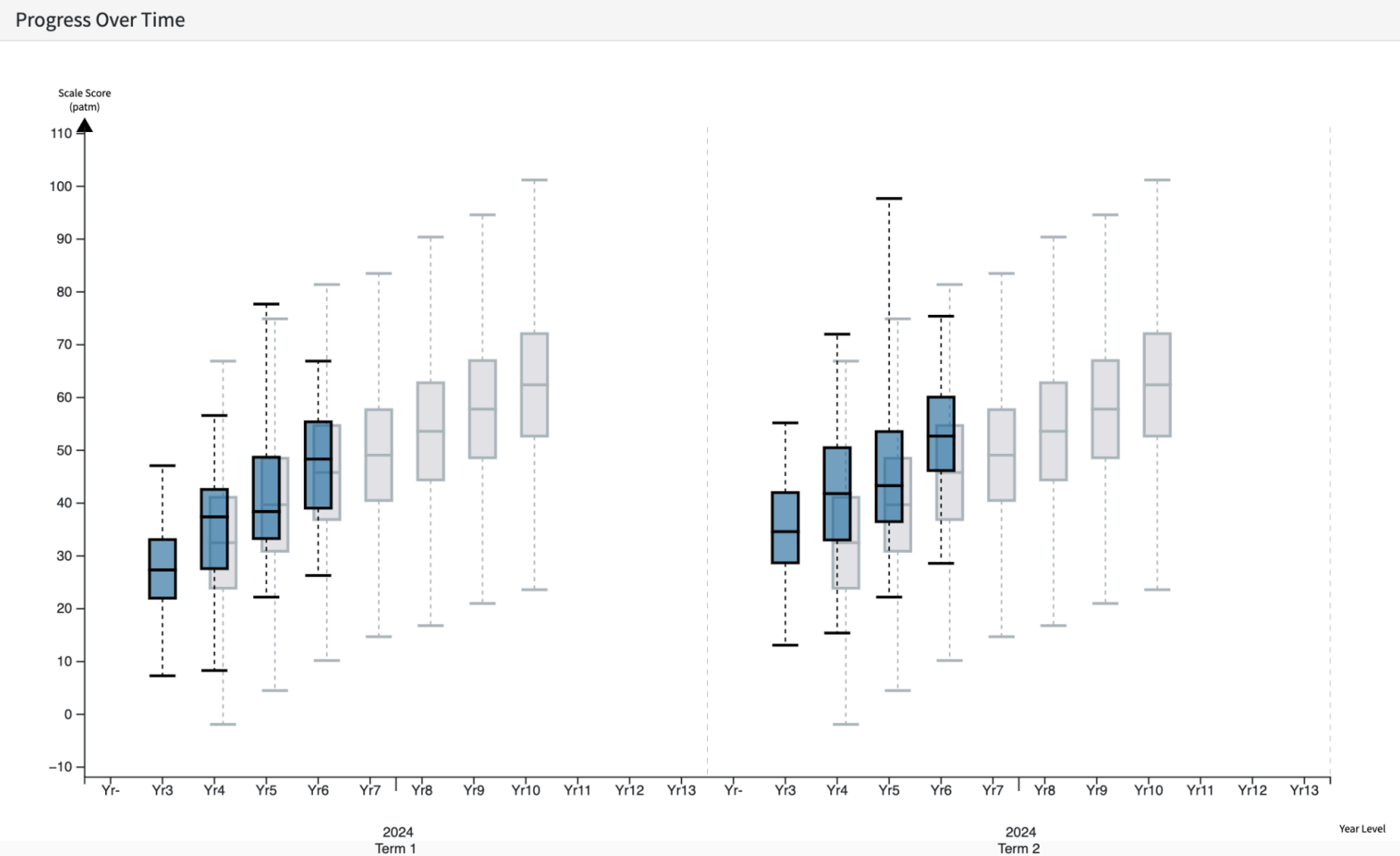
Maths

PAT - scale score shifts in Maths Yrs 3-6 Term 1 to Term 2

Year level	6 months or more shift	Less than 6 months shift made	Total number of students
Year 3	52 (93%)	2 (7%)	54/57 (3 did not do Term 1 test)
Year 4	40 (77%)	12 (23%)	52/57 (5 not tested in Term 2)
Year 5	32 (73%)	12 (27%)	44
Year 6	34 (79%)	9 (21%)	43

- The 6 months shift has been determined by measuring the scale score shift from Term 1 test to Term 2 test.
- Each year level has an average scale score shift determined by NZCER.
- Year 3 has no average progress score yet so all shifts were counted as expected progress.
- Year 4 had 23% that did not make the 6 month scale score shift. These 12 children included 3 who did the Year 5 test. They are high achievers but may have encountered content they have not covered yet.
- The Year 4 cohort will be an area to focus on as some scores were lower than Term 1. This may have been due to a high level of sickness around the time of testing where children were not as focussed. Several children needed to be tested at a different time to their own class. This was often in a different class or as soon as they came back to school after several days off.
- Year 5 had 27% that did not make the 6 month scale score shift, these children will be discussed at hub hui and monitored closely. Again several of these children had been off school due to sickness the week before testing.
- The Year 5 and 6 cohort may also not have covered all aspects covered in the test yet.

- It is also not a full 6 months as we tested in Feb and again in June but it gives us a good idea of the children that need to be monitored more closely.
- The results did show our children have a better understanding across the wider maths curriculum, including geometry, statistics and measurement.
- It should be noted that a large number of children made more than 6 months of progress .
- 9 Year 6 children did the Year 7 test and all scored stanine 7-9 (top 3 stanines).



All year groups are sitting above the national average

Year 0-2 -

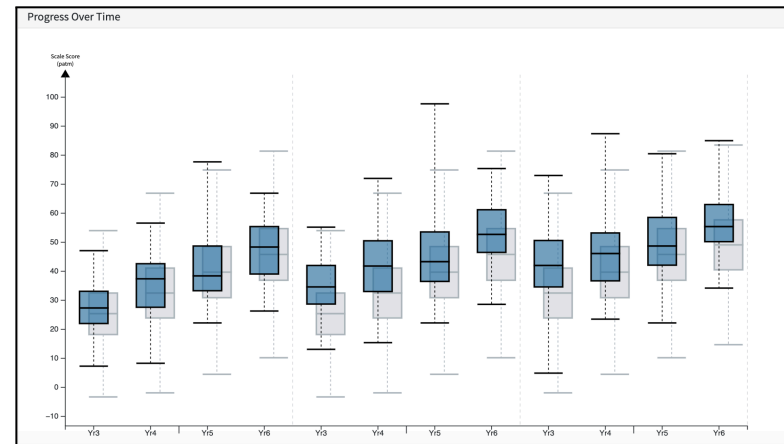
- Standardised testing is not available for these year groups.

End of Year Data Maths

PAT - scale score shifts in Maths Yrs 3-6 Term 1 to Term 4

Year level	12 months or more shift	Less than 12 months shift made	Total number of students
Year 3	55/56 98%	1/56 2%	56
Year 4	46/53 87%	7/53 13%	53
Year 5	38/45 84%	7/45 16%	45
Year 6	40/43 93%	3/43 7%	43

- The 12 month shift has been determined by measuring the scale score shift from Term 1 to Term 4.
- All year groups have increased the number of children making shifts since the mid year data.
- All scale score shifts were based on the NZCER expected one year progress scale scores.
- Several children did the test a year above to show progress and next steps.
- The number of year 4 (7) and year 5 (7) students who did not show progress is more than we would like to see. This group will need to be monitored carefully next year.
- New curriculum and “Maths No Problem” programme will be introduced next year
- This should give more consistency in how Maths is delivered to all year groups.



Progress Over Time
Term 1, Term 2 and Term 4

End of Year Literacy Data

Reading Progress (Running Record) - Years 0-6 (Term 1 - Term 4)

Year Level	12 months or more progress made	Less than 12 months progress made	Total Number of Students
0-1	BSLA	BSLA	BSLA
2 (rm 8, 9A)	BSLA	BSLA	BSLA
2	42 (93%)	3 (7%)	45
3	56 (97%)	2 (3%)	58
4	54 (92%)	5 (8%)	59
5	44 (98%)	1 (2%)	45
6	42 (95%)	2 (5%)	44
Totals	238 (95%)	13 (5%)	251

- N.B. The year 0-2 students from rooms 8, 9, 9A, 10 are not included in this EOY data as they are now following the BSLA programme which does not measure student progress with a running record.
- 238/251 (95%) of our year 2 - 6 students have made 12 months or more progress in reading based on their running record data.
- 13/251 (5%) of our year 2-6 students have made less than 12 months progress from Term 1 to Term 4.
- In the year 4 level, 5 (8%) of students are recording the highest number of students who have not made the expected 12 months or more progress. This will be a focus level for additional support in 2025.

- Our year 5 group has made the greatest progress in reading with only 1 (2%) student not making the expected 12 months or more progress.

Mid year / EOY Comparisons - Years 0-6

Year Level	Mid Year % of students making 6 months or more progress made	EOY % of students making 12 months or more progress made	Mid Year % of students making Less than 6 months progress made	EOY % of students making Less than 12 months progress made
0-1	35 (73%)	BSLA	13 (27%)	BSLA
2	42 (86%)	*42 (93%)	7 (14%)	*3 (7%)
3	55 (96%)	56 (97%)	2 (4%)	2 (3%)
4	47 (82%)	54 (92%)	10 (18%)	5 (8%)
5	38 (86%)	44 (98%)	6 (14%)	1 (2%)
6	37 (86%)	42 (95%)	6 (14%)	2 (5%)
Totals	254 (85%)	238 (95%)	44 (15%)	13 (5%)

- N.B. * Year 2 data does not include rooms 8 & 9A students
- When comparing the mid year and end of year data, the students in all levels have made a positive shift in their reading progress from term 1 - 254 (85%) to term 4 - 238 (95%).
- The greatest shift has been made in the year 5 group (12%).

E-asTTle writing - Years 2-6 (End of Year 2024)

Year 0-6 students were required to write to explain what makes a good friend. For this test the students were not allowed to use any spelling resources such as alphabet cards, word cards and dictionaries. The class teacher was allowed to discuss the writing prompt with the students to help generate their ideas and memories, but they were not allowed to support them during the 40 minute test. Hence, the results indicate what the students can do by themselves.

A survey was also completed by the students, and some useful information about their feelings about writing and their perceived ability in writing was also gathered as part of the test.

Console Report for Test: 2024 T4 Explain

Group: All Test Candidates

Date Tested: 02 December 2024

Comparison Information

Ethnicity: All

Year: 2, 3, 4, 5, 6

Gender: All

Language: All

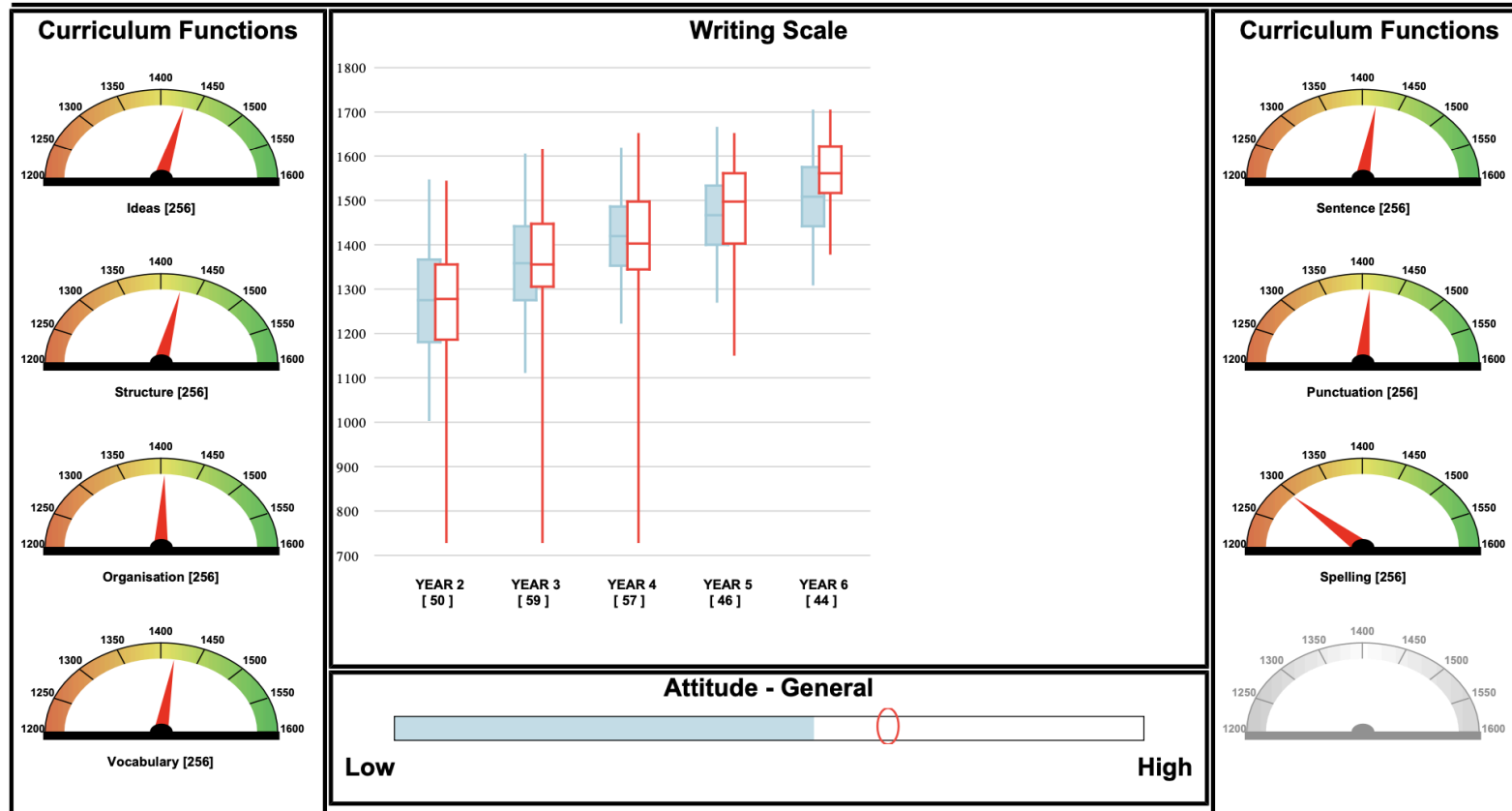
Cluster: All Clusters

NZ Performance: 

Location: All Schools

No. of Students: 256

Your Group Performance:  No. of Results: [n]



Writing Scale Overview:

The box-and-whisker plots for Years 2 to 6 demonstrate student performance compared to the NZ benchmark (blue).

Progress Across Year Levels:

- Year 2: Students are generally performing below the NZ benchmark, with a wider distribution indicating variability in

achievement.

- Year 3: Progress is evident with median performance aligning closer to the NZ benchmark, though there is still variability.
- Year 4: The median continues to rise, overlapping the NZ benchmark, showing improved alignment with national standards.
- Year 5: Steady improvement is observed, with performance mostly matching or exceeding the NZ benchmark.
- Year 6: Strong improvement, with a narrower distribution and a clear trend of meeting or exceeding national expectations.

Curriculum Functions (Gauges):

Ideas, Structure, Organisation, and Vocabulary:

- All indicators reflect above average performance (within the green range), indicating that these aspects are strengths across the board.
- Ideas and Organisation show particularly strong results, suggesting students are effectively expressing and organising their thoughts.
- Vocabulary is solid, though there is some room for further enrichment.

Sentence and Punctuation:

- These gauges show slightly lower scores compared to other functions, falling into the mid-range of green.
- Focused attention on sentence construction and punctuation rules could help students further improve in these areas.

Spelling:

- Spelling scores are somewhat weaker, nearing the lower green range. There is a clear need for interventions or continued emphasis to close the gap in this area.

Attitude – General:

- Students' general attitudes, as measured in the bottom bar, are high, reflecting positive engagement and motivation. This likely contributes to the overall progress seen across the curriculum.

Summary of Progress:

- There is evidence of consistent improvement in writing skills from Year 2 through Year 6, with students in senior years achieving at or above national benchmarks.
- Curriculum function strengths lie in Ideas, Organisation, and Structure, while Sentence, Punctuation, and Spelling require additional focus.
- The positive student attitudes suggest an effective and supportive learning environment.

Next Steps:

1. Targeted Spelling Support: Develop specific spelling interventions and strategies to improve performance in this area.
2. Sentence and Punctuation Workshops: Provide professional development for teachers to enhance students' technical writing skills.
3. Support for Lower Year Groups: Focus on Years 2 and 3 to reduce variability in achievement and bring performance closer to benchmarks earlier.
4. Continue Promoting Positive Attitudes: Maintain and embed practices such as universal experiences that foster student engagement and enthusiasm for learning.

NB: all the above will be supported by structured literacy programmes where explicit teaching is fundamental.

Data Requested by ERO

Reading At / Above			
	2022	2023	2024
	EoY	EoY	EoY
All	88%	89%	90%
Māori	94%	89%	95%
Pacific	95%	93%	80%
NZE	86%	89%	91%
Boys	84%	84%	85%
Girls	83%	93%	96%

Writing At / Above			
	2022	2023	2024
	EoY	EoY	EoY
All	82%	83%	85%
Māori	88%	82%	90%
Pacific	95%	86%	76%
NZE	79%	85%	89%
Boys	76%	78%	78%
Girls	88%	88%	95%
Mathematics At / Above			
	2022	2023	2024
	EoY	EoY	EoY
All	89%	90%	87%
Māori	88%	84%	87%
Pacific	95%	93%	80%
NZE	88%	92%	87%
Boys	91%	90%	87%
Girls	87%	90%	89%

Some further Analysis:

Reading: Overall 80% at or above

Pacifica boys: 17/24 boys are achieving at or above = 71%

Pacifica girls: 16/17 girls are achieving = 94%

Writing: Overall 76% at or above

Pacifica boys: 14/24 boys are achieving at or above = 58%

Pacifica girls: 17/17 girls are achieving at or above = 100%

Comments:

- 3 Pacifica boys (Years 4- 6) arrived during the year
- 1 Pacifica boy is receiving In Class Support
- 1 Pacifica boy will be referred to RTlit
- Attendance has been a concern for at least two of these students below
- 4 Pacifica boys are above expected levels in writing.
- With their developing sense of belonging, our focus for our non-school of origin students will be to accelerate their progress and provide all available support for the Pacifica students with additional needs. We will be actively supporting whānau to attend as much as possible.