

# TAWHITI SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 2248

**Principal:** Sarah Johnston

**School Address:** Galt Street, Hawera

**School Postal Address:** 16 Galt Street, Hawera, 4610

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**School Email:** office@tawhiti.school.nz

**Accountant / Service Provider:**



# TAWHITI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Tawhiti School

## Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Chris Pick

Full Name of Presiding Member



Signature of Presiding Member

18 May 2026

Date

Sarah Johnston

Full Name of Principal



Signature of Principal

18 May 2026

Date

## Tawhiti School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	3,064,742	3,151,942	2,990,534
Locally Raised Funds	3	187,226	74,200	134,049
Interest		49,649	27,500	54,581
Gain on Sale of Property, Plant and Equipment		3,442	-	247
<b>Total Revenue</b>		<b>3,305,059</b>	<b>3,253,642</b>	<b>3,179,411</b>
<b>Expense</b>				
Locally Raised Funds	3	43,088	16,500	45,777
Learning Resources	4	2,488,356	2,512,787	2,329,301
Administration	5	148,025	150,721	155,520
Interest		6,093	1,168	2,255
Property	6	565,007	534,426	554,683
Loss on Disposal of Property, Plant and Equipment		3,520	-	6,385
<b>Total Expense</b>		<b>3,254,089</b>	<b>3,215,602</b>	<b>3,093,921</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>50,970</b>	<b>38,040</b>	<b>85,490</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>50,970</b>	<b>38,040</b>	<b>85,490</b>

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



**Tawhiti School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		1,370,437	1,287,077	1,283,072
Total comprehensive revenue and expense for the year		50,970	38,040	85,490
Contribution - Furniture and Equipment Grant		25,161	-	1,875
<b>Equity at 31 December</b>		1,446,568	1,325,117	1,370,437
Accumulated comprehensive revenue and expense		1,446,568	1,325,117	1,370,437
<b>Equity at 31 December</b>		1,446,568	1,325,117	1,370,437

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.



# Tawhiti School Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	303,515	497,102	763,400
Accounts Receivable	8	174,520	158,539	158,770
GST Receivable		38,094	24,156	-
Prepayments		12,370	14,005	13,578
Inventories	9	4,084	4,236	2,575
Investments	10	1,000,000	700,000	850,000
		<u>1,532,583</u>	<u>1,398,038</u>	<u>1,788,323</u>
<b>Current Liabilities</b>				
GST Payable		-	-	5,973
Accounts Payable	12	215,911	176,878	180,060
Borrowings	13	3,948	3,948	3,948
Revenue Received in Advance	14	-	5,312	44,949
Provision for Cyclical Maintenance	15	4,688	12,968	9,399
Finance Lease Liability	16	34,959	33,458	37,340
Funds held for Capital Works Projects	17	170,548	-	296,543
Funds held on behalf of Kahui Ako Cluster	18	14,932	68,811	54,284
Funds held on behalf of STKI Rapid Response Cluster	19	12,057	-	27,477
Funds held on behalf of SLT Support Funding Cluster	20	14,331	-	35,757
		<u>471,374</u>	<u>301,375</u>	<u>695,730</u>
<b>Working Capital Surplus/(Deficit)</b>		1,061,209	1,096,663	1,092,593
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	548,976	377,948	396,812
		<u>548,976</u>	<u>377,948</u>	<u>396,812</u>
<b>Non-current Liabilities</b>				
Borrowings	13	5,922	13,818	9,870
Provision for Cyclical Maintenance	15	93,753	99,114	78,441
Finance Lease Liability	16	63,942	36,562	30,657
		<u>163,617</u>	<u>149,494</u>	<u>118,968</u>
<b>Net Assets</b>		<u>1,446,568</u>	<u>1,325,117</u>	<u>1,370,437</u>
<b>Equity</b>		<u>1,446,568</u>	<u>1,325,117</u>	<u>1,370,437</u>

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



# Tawhiti School

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		832,678	907,119	945,574
Locally Raised Funds		140,746	74,200	178,449
Goods and Services Tax (net)		(44,067)	-	30,129
Payments to Employees		(478,008)	(460,500)	(524,231)
Payments to Suppliers		(387,226)	(390,776)	(394,193)
Interest Paid		(6,093)	(1,168)	(2,255)
Interest Received		50,436	-	51,151
Net cash from/(to) Operating Activities		108,466	128,875	284,624
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(202,835)	(75,000)	(112,154)
Purchase of Investments		(150,000)	-	(150,000)
Net cash from/(to) Investing Activities		(352,835)	(75,000)	(262,154)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		25,161	-	1,875
Finance Lease Payments		(33,579)	(52,254)	(31,642)
Repayment of Borrowings		(3,948)	(3,948)	(3,948)
Funds Administered on Behalf of Other Parties		(203,150)	-	275,216
Net cash from/(to) Financing Activities		(215,516)	(56,202)	241,501
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(459,885)</b>	<b>(2,327)</b>	<b>263,971</b>
Cash and cash equivalents at the beginning of the year	7	763,400	499,429	499,429
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>303,515</b>	<b>497,102</b>	<b>763,400</b>

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.



# Tawhiti School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tawhiti 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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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



#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 25b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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



### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

Property, plant and equipment 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 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 8 to 25 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 and finance lease liability. Financial liabilities are initially recognised at fair value and 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	842,329	911,612	961,920
Teachers' Salaries Grants	1,853,445	1,883,857	1,633,717
Use of Land and Buildings Grants	368,968	356,473	389,406
Other Government Grants	-	-	5,491
	3,064,742	3,151,942	2,990,534

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	39,824	43,000	52,098
Fees for Extra Curricular Activities	24,668	11,700	29,309
Trading	1,856	-	1,607
Fundraising and Community Grants	119,878	18,500	50,035
Other Revenue	1,000	1,000	1,000
	187,226	74,200	134,049
<b>Expense</b>			
Extra Curricular Activities Costs	25,509	16,500	41,679
Trading	2,171	-	1,661
Fundraising and Community Grant Costs	15,408	-	2,437
	43,088	16,500	45,777
<i>Surplus for the year Locally Raised Funds</i>	144,138	57,700	88,272

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	113,648	127,750	108,446
Employee Benefits - Salaries	2,213,479	2,228,857	2,039,930
Staff Development	34,134	54,000	65,849
Depreciation	126,370	101,455	114,431
Other Learning Resources	725	725	645
	2,488,356	2,512,787	2,329,301



## 5. Administration

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	9,174	5,601	8,690
Board Fees and Expenses	3,778	3,300	3,601
Other Administration Expenses	44,226	56,300	49,080
Employee Benefits - Salaries	68,913	65,500	70,338
Insurance	7,054	3,500	7,691
Service Providers, Contractors and Consultancy	14,880	16,520	16,120
	<b>148,025</b>	<b>150,721</b>	<b>155,520</b>

## 6. Property

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cyclical Maintenance	37,743	27,403	12,961
Heat, Light and Water Rates	30,084	23,500	26,786
Repairs and Maintenance	795	750	730
Use of Land and Buildings	27,411	23,000	16,710
Employee Benefits - Salaries	368,968	356,473	389,406
Other Property Expenses	50,103	50,000	49,890
	<b>49,903</b>	<b>53,300</b>	<b>58,200</b>
	<b>565,007</b>	<b>534,426</b>	<b>554,683</b>

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

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	303,515	497,102	763,400
Cash and cash equivalents for Statement of Cash Flows	<b>303,515</b>	<b>497,102</b>	<b>763,400</b>

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

Of the \$303,515 Cash and Cash Equivalents \$170,548 is subject to restrictions for the following reasons:

- \$170,548 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.



## 8. Accounts Receivable

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	80	-	-
Receivables from the Ministry of Education	3,297	-	3,549
Interest Receivable	12,064	9,421	12,851
Teacher Salaries Grant Receivable	159,079	149,118	142,370
	<u>174,520</u>	<u>158,539</u>	<u>158,770</u>
Receivables from Exchange Transactions	12,144	9,421	12,851
Receivables from Non-Exchange Transactions	162,376	149,118	145,919
	<u>174,520</u>	<u>158,539</u>	<u>158,770</u>

## 9. Inventories

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Sports Uniforms	4,084	4,236	2,575
	<u>4,084</u>	<u>4,236</u>	<u>2,575</u>

## 10. Investments

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,000,000	700,000	850,000
Total Investments	<u>1,000,000</u>	<u>700,000</u>	<u>850,000</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	74,894	123,386	-	-	(14,474)	<b>183,806</b>
Furniture and Equipment	246,605	85,192	(3,475)	-	(65,254)	<b>263,068</b>
Information and Communication Technology	8,927	1,884	-	-	(6,014)	<b>4,797</b>
Leased Assets	65,310	74,002	(2,455)	-	(40,161)	<b>96,696</b>
Library Resources	1,076	-	-	-	(467)	<b>609</b>
	<b>396,812</b>	<b>284,464</b>	<b>(5,930)</b>	<b>-</b>	<b>(126,370)</b>	<b>548,976</b>

The net carrying value of equipment held under a finance lease is \$96,696 (2024: \$65,310)

### 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.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	530,568	(346,762)	<b>183,806</b>	407,529	(332,635)	<b>74,894</b>
Furniture and Equipment	681,422	(418,354)	<b>263,068</b>	614,551	(367,946)	<b>246,605</b>
Information and Communication Technology	46,934	(42,137)	<b>4,797</b>	46,950	(38,023)	<b>8,927</b>
Leased Assets	175,475	(78,779)	<b>96,696</b>	120,270	(54,960)	<b>65,310</b>
Library Resources	47,649	(47,040)	<b>609</b>	47,649	(46,573)	<b>1,076</b>
	<b>1,482,048</b>	<b>(933,072)</b>	<b>548,976</b>	<b>1,236,949</b>	<b>(840,137)</b>	<b>396,812</b>



## 12. Accounts Payable

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	46,354	18,659	27,773
Accruals	6,025	3,643	5,793
Employee Entitlements - Salaries	159,079	149,118	142,370
Employee Entitlements - Leave Accrual	4,453	5,458	4,124
	<u>215,911</u>	<u>176,878</u>	<u>180,060</u>
Payables for Exchange Transactions	215,911	176,878	180,060
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>215,911</u>	<u>176,878</u>	<u>180,060</u>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Loans due in one year	3,948	3,948	3,948
	<u>3,948</u>	<u>3,948</u>	<u>3,948</u>
Loans due after one year	5,922	13,818	9,870
	<u>5,922</u>	<u>13,818</u>	<u>9,870</u>

## 14. Revenue Received in Advance

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Revenue in Advance	-	-	44,949
Grants in Advance - Ministry of Education	-	5,312	-
	<u>-</u>	<u>5,312</u>	<u>44,949</u>



### 15. Provision for Cyclical Maintenance

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	87,840	84,679	78,059
Increase/(decrease) to the Provision During the Year	37,743	27,403	12,961
Use of the Provision During the Year	(27,142)	-	(3,180)
<b>Provision at the End of the Year</b>	<b>98,441</b>	<b>112,082</b>	<b>87,840</b>
Cyclical Maintenance - Current	4,688	12,968	9,399
Cyclical Maintenance - Non current	93,753	99,114	78,441
	<b>98,441</b>	<b>112,082</b>	<b>87,840</b>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

### 16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	43,414	33,458	39,323
Later than One Year	74,031	36,562	31,980
Future Finance Charges	(18,544)	-	(3,306)
	<b>98,901</b>	<b>70,020</b>	<b>67,997</b>
<b>Represented by</b>			
Finance lease liability - Current	34,959	33,458	37,340
Finance lease liability - Non current	63,942	36,562	30,657
	<b>98,901</b>	<b>70,020</b>	<b>67,997</b>



## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

	2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
BLK A AMS		220922	296,543	-	(125,995)	-	170,548
Totals			296,543	-	(125,995)	-	170,548

### Represented by:

Funds Held on Behalf of the Ministry of Education	170,548
Funds Receivable from the Ministry of Education	-

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
BLK A AMS		220922	16,471	297,286	(17,214)	-	296,543
LSC Space BLK G		220196	54,430	500	(54,930)	-	-
Totals			70,901	297,786	(72,144)	-	296,543

### Represented by:

Funds Held on Behalf of the Ministry of Education	296,543
Funds Receivable from the Ministry of Education	-

## 18. Funds held on behalf of Kahui Ako Cluster

Tawhiti School is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Funds Held at Beginning of the Year	54,284	68,811	68,811
Funds Received from MOE	-	-	26,900
Total funds received	54,284	68,811	95,711
Funds Spent on Behalf of the Cluster	39,352	-	41,427
Funds remaining	14,932	68,811	54,284
Funds Held at Year End	14,932	68,811	54,284



### 19. Funds held on behalf of STKI Rapid Response Cluster

Tawhiti School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held at Beginning of the Year	27,477	-	-
Funds Received from MOE	-	-	42,000
<b>Total funds received</b>	<b>27,477</b>	<b>-</b>	<b>42,000</b>
Funds Spent on Behalf of the Cluster	15,420	-	14,523
<b>Funds remaining</b>	<b>12,057</b>	<b>-</b>	<b>27,477</b>
<b>Funds Held at Year End</b>	<b>12,057</b>	<b>-</b>	<b>27,477</b>

### 20. Funds held on behalf of SLT Support Funding Cluster

Tawhiti School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held at Beginning of the Year	35,757	-	-
Funds Received from MOE	-	-	40,270
<b>Total funds received</b>	<b>35,757</b>	<b>-</b>	<b>40,270</b>
Funds Spent on Behalf of the Cluster	21,426	-	4,513
<b>Funds remaining</b>	<b>14,331</b>	<b>-</b>	<b>35,757</b>
<b>Funds Held at Year End</b>	<b>14,331</b>	<b>-</b>	<b>35,757</b>



## 21. 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.

## 22. Remuneration

### *Key management personnel compensation*

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	-	-
<i>Leadership Team</i> Remuneration	517,179	432,057
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>517,179</u>	<u>432,057</u>

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	1 - 2	1 - 2
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 - 110	4.00	2.00
110 - 120	3.00	0.00
	<u>7.00</u>	<u>2.00</u>

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



### 23. 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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	\$0	\$0
Number of People	0	0

### 24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

### 25. Commitments

#### (a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$303,228 (2024: \$425,516) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment</b>
BLK A AMS	\$ 303,228
<b>Total</b>	<b><u>303,228</u></b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

#### (b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).



## 26. 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

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	303,515	497,102	763,400
Receivables	174,520	158,539	158,770
Investments - Term Deposits	1,000,000	700,000	850,000
Total financial assets measured at amortised cost	1,478,035	1,355,641	1,772,170

### Financial liabilities measured at amortised cost

Payables	215,911	176,878	180,060
Borrowings - Loans	9,870	17,766	13,818
Finance Leases	98,901	70,020	67,997
Total financial liabilities measured at amortised cost	324,682	264,664	261,875

## 27. Events After Balance Date

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

## 28. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TAWHITI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Tawhiti School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2025, 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.

#### Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; 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.

Our audit was completed on 18 May 2026. This is the date at which our opinion is expressed.

#### 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 audit 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 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 the Board intends to close or merge the School, or has 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 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 included in the Board's annual report**

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 Responsibility, Statement of Variance, 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 annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Statement of Variance, 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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in blue ink that reads 'Cameron Town'.

**Cameron Town**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

## Tawhiti School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Carley Dwyer	Presiding Member	Elected	Sep 2025
Chris Pick	Presiding Member	Elected	Sep 2028
Sarah Johnston	Principal	ex Officio	
Doug Potts	Parent Representative	Elected	Sep 2025
Hamish Dunlop	Parent Representative	Elected	Sep 2025
Anna Dawson	Parent Representative	Elected	Sep 2025
Chris Pick	Parent Representative	Co-opted	Sep 2025
Carley Dwyer	Parent Representative	Elected	Sep 2028
Ruiha Berry	Parent Representative	Elected	Sep 2028
Ben Annabell	Parent Representative	Elected	Sep 2028
Sara Bourke	Parent Representative	Elected	Sep 2028
Jessica Reid	Parent Representative	Elected	Sep 2028
Tayla Carlson	Staff Representative	Elected	Sep 2028

## Tawhiti School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$4,572 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Tawhiti 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.



# November 2025 Strategic Goals (AoV)



# Annual Plan

## Strategic Goal 1: Writing Current Position & Progress



Strategic Goal: Ensure success for All learners through quality, consistent teaching practises

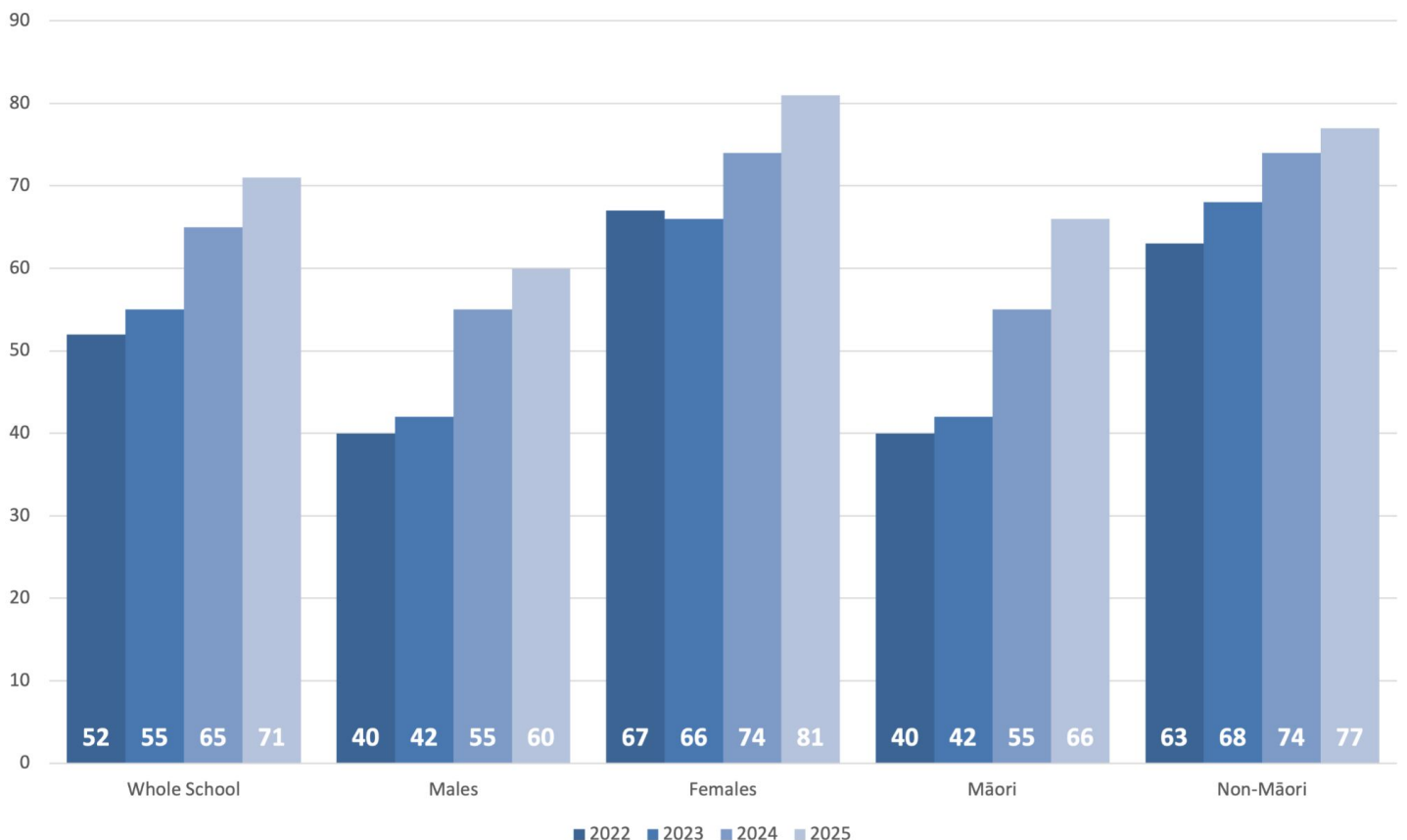
### 3 year goal (End of 2025)

- Increase writing achievement of boys and Maori (target 65%+ achieving)
- Boys to be achieving more equitable results with girls
- Maori to be achieving more equitable results with Non-Maori

### 2025 Annual Targets and measures of success:

- Increase writing achievement of boys and Maori (target 65%)
- Reduce the number of Y4-6 students in the lowest range of CSI score (2.9) to 40% or below.
- Increase the number of children achieving with spelling (target 65%)

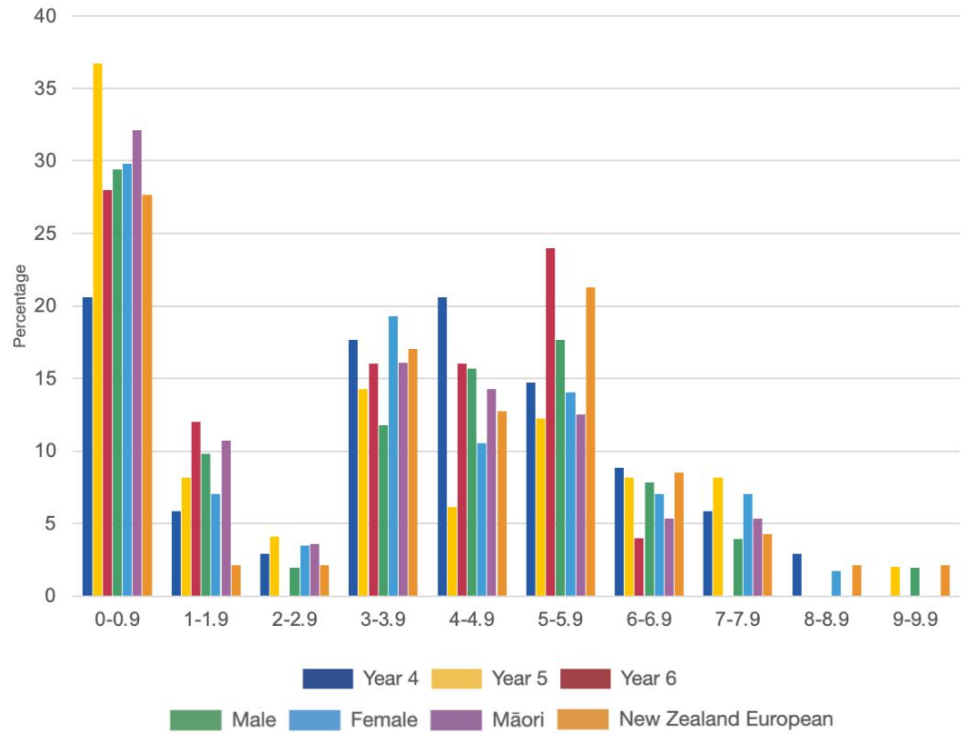
### Writing Achievement over time



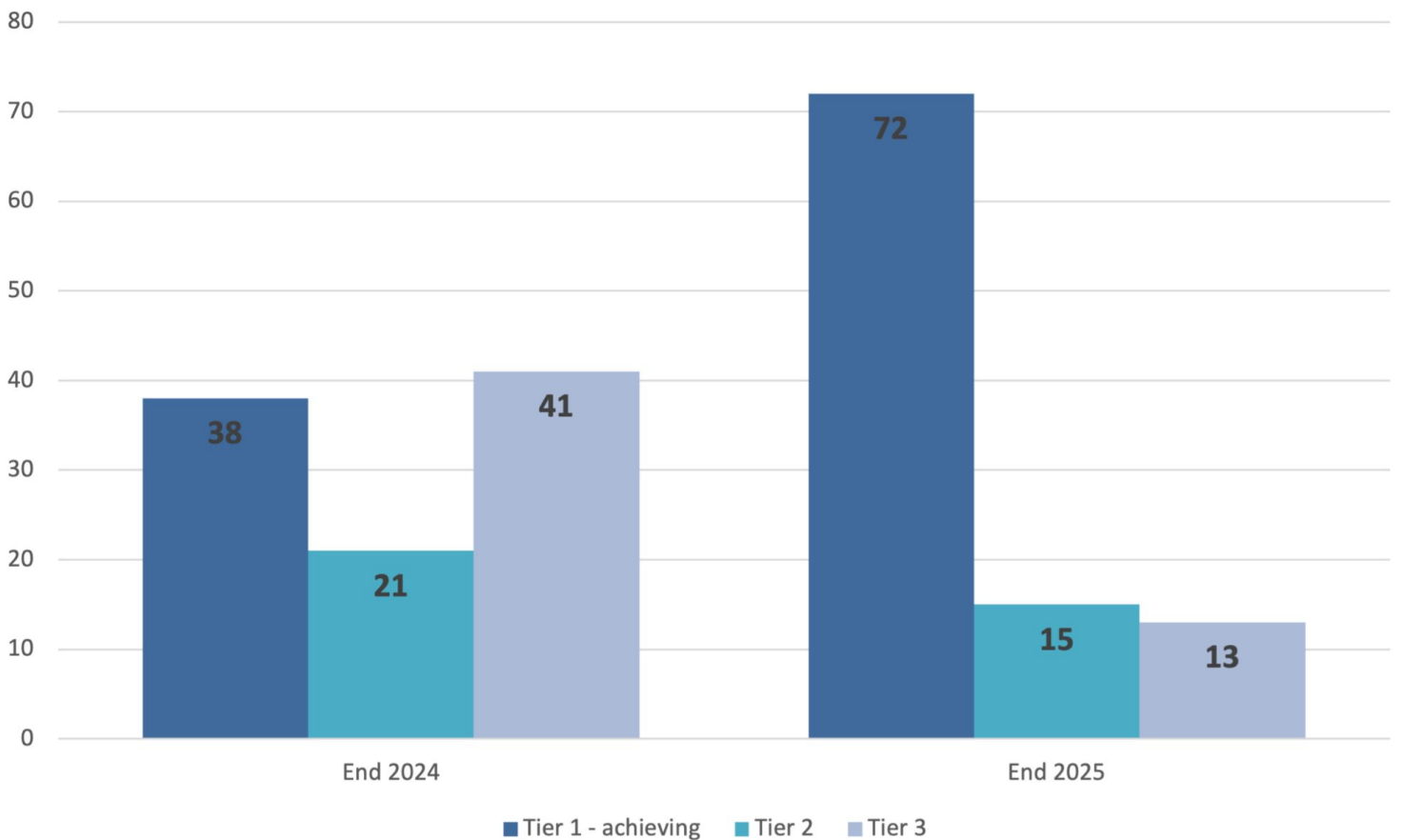
# Composition Skills

The Composition Skills Index (CSI) is an amalgam of writing results to give a single descriptor on a range between 0–10, with 7 or above as a high score.

- ◆ The average across year levels is skewed to the left.
- ◆ 41% of students are in the lowest range: 2.9 or less.
- ◆ 8% of students are in the highest range: 7 or higher.



## Spelling Achievement



**Strategic Goal 1:** Ensure progress and success for **ALL** akonga through quality, consistent teaching practises

<b>2025 Annual Targets</b>	<b>Current Position</b>	<b>Achieved?</b>
Reduce the number of Y4-6 children in the lowest range of CSI score (2.9) to 40% or below	We have reduced the number of children in the lowest range and it now sits at 41%.	We are 1% short of the set target for 2025.
Increase the number of children achieving with spelling (target 65%)	% of children achieving with spelling has risen from 38% to 72%. Ideal spelling programme have been effective in exceeding the target that we set.	YES! Achieved ✓
<b>3 year strategic goals (End of 2025)</b>	<b>Current Position</b>	<b>Achieved?</b>
Increase writing achievement of boys (target 65% achieving)	In 2023, when this target was set we had 42% of boys achieving. We have increased this by 18%, with 60% now achieving. Achieving equity for our boys in writing will be an ongoing goal.	Positive progress made but still falling short of target.
Increase writing achievement of Māori (target 65% achieving)	In 2023, when this goal was set we had 42% of Maori learners achieving in writing. We have increased this by 24% and met the goal set. We currently have 66% of Maori children achieving in writing.	YES - Achieved ✓
Boys to be achieving equitable results with girls	The equity gap between boys and girls is still high (21%). This gap has not closed and shows that while our boys are making progress so are our girls, hence the gap remaining the same.	No movement in terms of gender equity
Māori to be achieving equitable results with Non-Māori	The equity gap is now 11%. This is a reduction from a 26% gap in 2023, signalling programmes are effective in accelerating our Maori learners.	While positive progress has been made, we still have more work to do to reach the set target.

# Annual Plan

## Strategic Goal 2: Implementation of new curriculum

*Strategic Goals: Ensure success for All learners through quality, consistent teaching practises  
Develop self directed akonga in a curriculum rich in Literacy, Numeracy and matauranga Māori*

### **2025 Annual Targets:**

- Staff are confident in their understanding of the new curriculum
- Structured literacy and numeracy programmes are implemented consistently across the school in line with the new curriculum
- Resources are provided that support teaching and learning programmes
- Our schoolwide progressions, assessment and reporting aligns the new curriculum
- Establish effective Tier 2 and 3 learning support programmes to ensure students with diverse literacy learning needs make measurable progress

# Annual Plan

Strategic Goal 2: Te Reo Maori current position

Dimensions	Leading			
Levels	He Hikoki	He Hikinga	He Hiringa	He Huringa
Goals	Leaders in governance and management take all the necessary steps to enable a transition into He Hikinga.	Leaders in governance and management operate within existing conditions to protect, promote, and value the use of Māori language. Planning for change is beginning.	Leaders in governance and management actively create new conditions and prioritise support for students and teachers to develop their ability and confidence to learn and use Māori language.	Leaders in governance and management inspire and motivate others. They continue to create and sustain the conditions for Māori language to be used with increasing confidence and competence.
PLANNING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	A schoolwide progressive Māori language strategy plan is yet to be initiated or recently initiated and developed with staff, students, whānau, hapū, and iwi.	A schoolwide progressive Māori language strategy plan has been developed with whānau, hapū, and iwi. The plan has a strong focus on developing the capability of staff and students in te reo Māori.	A schoolwide progressive Māori language strategy plan reflects whānau, hapū, and iwi aspirations and continues to build the capability of staff and students in te reo Māori and considers ways to develop a marau-ā-kura to reflect a te Ao Māori world view.	A schoolwide progressive Māori language strategy plan influences all decision making and drives continuous improvement for all staff, students and their whānau and proactively enables the development of a marau-ā-kura within school and across the community.
DELIVERING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Leaders and the school board are motivated to develop and deliver a collaborative and progressive Māori language strategy plan. Leaders and the school board are focused on identifying where resources will be targeted to grow te reo Māori schoolwide.	Leaders and the school board support Māori language in the school by gathering relevant information from all dimensions to transform policies, processes and practices and are beginning to distribute targeted resources to grow te reo Māori schoolwide.	Leaders and the school board prioritise Māori language by distributing targeted resources to establish schoolwide systems, upskill staff and implement quality Māori language learning programmes and begin to lead the development of a marau-ā-kura that reflects a te Ao Māori world view.	All leaders and the school board continue to support Māori language with the role of whānau, hapū, and iwi. They understand their role and responsibilities to leading a dual curriculum/marau. Leaders and the school board continue to distribute targeted resources to sustain a schoolwide environment. They enable progressive, innovative, and quality te reo Māori learning programmes that embrace a te Ao Māori world view.
MONITORING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Leaders and the school board are yet to establish systems to monitor the school's progressive Māori language strategy plan.	Leaders and the school board collaborate with whānau, hapū, and iwi to establish a process for monitoring the effectiveness of the school's progressive Māori language strategy plan.	Leaders and the school board actively monitor the intended outcomes outlined in the progressive Māori language strategy and respond to needs of staff, students and whānau within their te reo Māori pathways through a process of self-review.	Leaders and school board in partnership with staff, students, whānau, hapū, and iwi robustly monitor intended outcomes. To ensure sustainable and innovative learning pathways and effectively use self-review to understand and respond to the needs of staff, students and whānau within their te reo Māori pathways.

Piki tahi, eke tahi ki tihi maunga

# Annual Plan

Strategic Goal 2: Te Reo Maori current position

Dimensions	Student Agency			
Levels	He Hikoki	He Hikinga	He Hiringa	He Huringa
Goals	Students do not yet recognise the value of Māori language.	Students recognise the value of Māori language and want to learn.	Students are engaged in learning and building capability in Māori language.	Students are competent in Māori language have a strong connection to whakapapa and integrate language learning at school and in the home.
PLANNING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	The student is unaware of te reo Māori lessons in the school.	The student is aware of te reo Māori lessons in the school. The student wants to learn te reo Māori.	The student has opportunities to contribute to the development of the reo Māori programme in the school.	The student contributes to the ongoing development of their individualised te reo Māori programme.
DELIVERING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	The student is yet to participate in te reo Māori lessons in the school.	The student is regularly participating in progressive te reo Māori lessons. The student has a positive attitude towards learning te reo Māori.	The student is participating in a progressive te reo Māori programme and building their te reo Māori capability.	The student is actively involved in their individualised te reo Māori programme, and is consciously sharing their knowledge with others. The student is a competent speaker of te reo Māori.
MONITORING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	The student is unaware of their te reo Māori capability.	The student knows what level they are at for te reo Māori and is beginning to develop an understanding of their next learning steps.	The student is monitoring their own progress and can identify a next learning step.	The student can confidently articulate their progression in te reo Māori and is capable of setting learning goals.



# Annual Plan

Strategic Goal 2: Te Reo Maori current position

Dimensions	Teaching and Learning			
Levels	He Hikoki	He Hikinga	He Hiringa	He Huringa
Goals	Teachers are aware of their professional responsibility to support students to value, acquire and use Māori language.	Teachers recognise and carry out their professional responsibility to support students to value, acquire and use Māori language.	Teachers collaborate with whānau, hapū, iwi and colleagues to define Māori language goals which reflect whakapapa and tikanga. They strive to build their own language capability.	Teachers are confident identifying the specific language needs of students, whānau, hapū, and iwi and can respond accordingly. They actively integrate Māori language and tikanga across the wider school curriculum.
PLANNING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Teachers are yet to plan progressive te reo Māori learning programmes that reflect the national curriculum or they are yet to implement these programmes.	Teacher planning of te reo Māori reflects the progression of the national curriculum.	Teacher planning of te reo Māori programmes respond to their students and reflects local context and language (mita) and teachers work with leaders to consider ways to develop a marau-ā-kura that reflects a te Ao Māori world view.	Planning enables a te Ao Māori world view through the marau-ā-kura, and ensures te reo Māori programmes are differentiated to support the diverse language needs of students. Te reo Māori programmes are integrated into wider contexts and curriculum areas.
DELIVERING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Teachers are yet to implement progressive te reo Māori learning programmes or are in the early stages of implementation.	Teacher delivery of te reo Māori reflects the progression of the national curriculum.	Teacher delivery of te reo Māori programmes respond to their students and reflects local context and language (mita) and they are beginning to contextualise their delivery through a dual/marau lens that reflects a te Ao Māori world view.	Delivery of te reo Māori programmes are clearly differentiated to support the diverse language needs of students. Te reo Māori is integrated into wider contexts and curriculum areas.
MONITORING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Teachers recognise the importance of Māori language in the school and begin their own te reo Māori learning journey.	Teachers demonstrate the importance of Māori language in the school and continue to progress their own confidence and capability in te reo Māori.	Teachers proactively articulate the benefits of Māori language and its contribution to the 'Hononga' goal outlined in Mahi Karanga.	Teachers champion Māori language schoolwide. They are able to contextualise their delivery through a dual curriculum/marau lens that embraces a te Ao Māori world view. Teachers are intentional about their contribution to te reo Māori revitalisation.
MONITORING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Teachers are yet to begin to develop systems and assessments to monitor the effectiveness of their programme, to support students to value, acquire and use Māori language.	Teachers monitor the effectiveness of their programme to support students to value, acquire and use Māori language.	Teachers monitor the effectiveness of their programme through a process of self-review. Together with the students and their whānau, they co-construct a way forward.	Teachers effectively use self-review to monitor and respond to the learning needs and aspirations of students and whānau within their te reo Māori pathways. Together they can identify and implement innovative strategies for improving overall outcomes.

Piki tahi, eke tahi ki tihi maunga

# Annual Plan

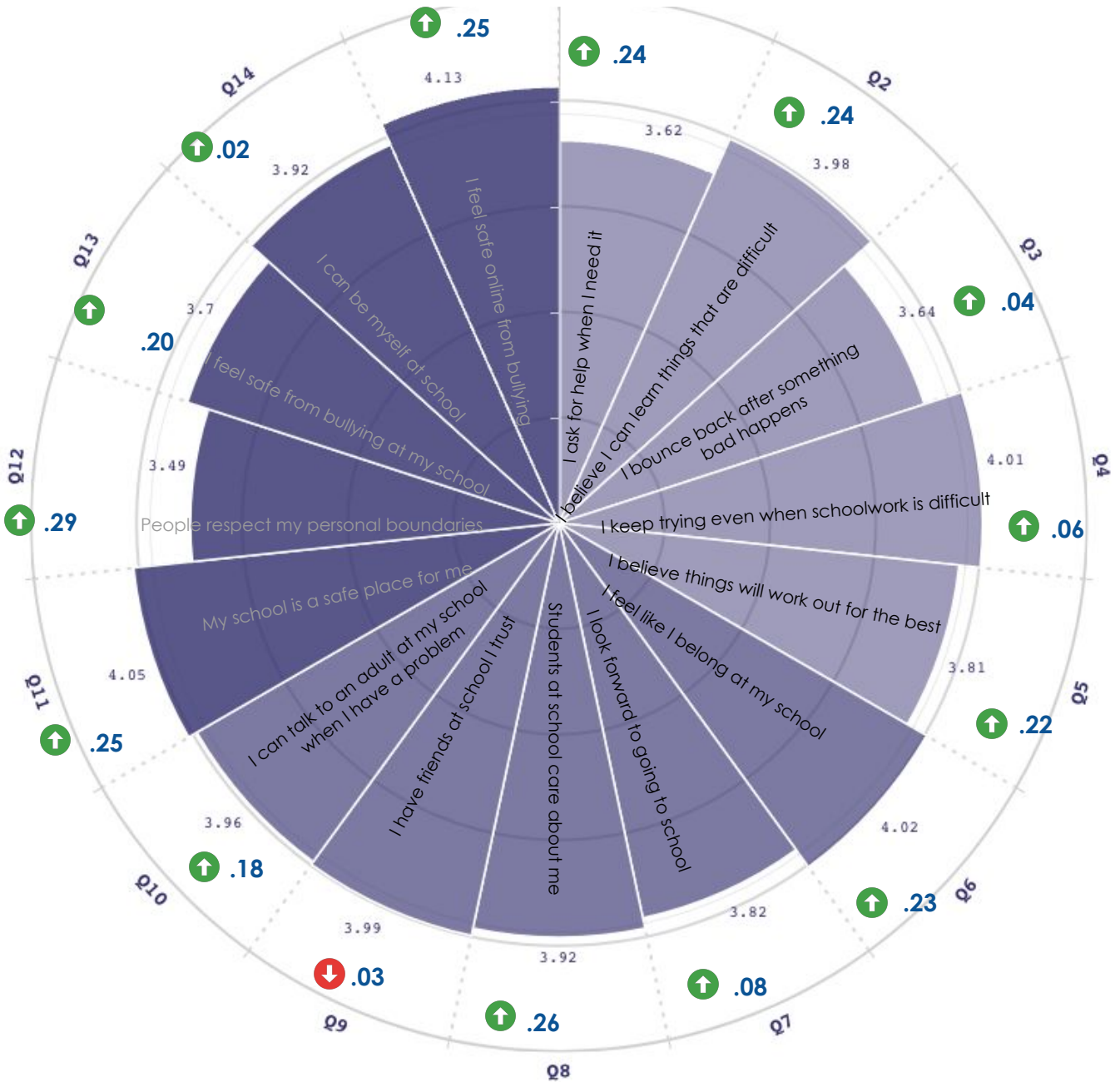
Strategic Goal 2: Te Reo Maori current position

Dimensions	Whānau, Hapū and Iwi			
Levels	He Hikoki	He Hikinga	He Hiringa	He Huringa
Goals	The school and school board understand the role of whānau, hapū, and iwi in supporting students to value, acquire and use Māori language.	The school and school board understands and articulates the role of whānau, hapū, and iwi in supporting students to value, acquire and use Māori language. The school is committed to increasing engagement with whānau, hapū, and iwi.	Whānau, hapū, and iwi are considered key partners in the learning pathway and are engaged to share their aspirations and knowledge of language and tikanga.	The knowledge and aspirations of whānau, hapū, and iwi enrich the learning pathway and provide opportunities for real-life learning. Students are supported to have a strong connection to whakapapa and integration of language learning at school and in the home.
PLANNING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	The school is yet to engage with a significant number of local whānau, hapū, and iwi to develop the schoolwide progressive Māori language strategy plan or are currently exploring whānau, hapū, and iwi aspirations for a schoolwide progressive Māori language strategy plan.	Planning for Māori language in the school is at the early stages of including the aspirations of local whānau, hapū, and iwi for Māori language.	Planning of Māori language in the school includes the aspirations of local whānau, hapū, and iwi for Māori language.	Planning for Māori language in the school and at home is driven by the knowledge, views and aspirations of whānau, hapū, and iwi.
DELIVERING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	The delivery of the progressive Māori language strategy plan is yet to reflect the aspirations of local whānau, hapū, and iwi for Māori language.	The school is beginning to increase engagement with whānau, hapū, and iwi and aims to incorporate their aspirations into the Māori language strategy plan.	The delivery of the Māori language strategy plan reflects whānau, hapū, and iwi aspirations for the language.	Whānau, hapū, and iwi are key partners in delivering the school's progressive Māori language strategy plan. Transitions between school, home and the wider community are seamless.
MONITORING	T3, 2023	T4, 2024	T3, 2023	T4, 2024
Quality Indicators	Whānau, hapū, and iwi are yet to be involved in the monitoring of the effectiveness of Māori language programmes.	The school works alongside whānau, hapū, and iwi to develop roles and collectively monitor the use of the progressive Māori language strategy plan.	The school has established roles and responsibilities with whānau, hapū, and iwi and are implementing methods to monitor the effectiveness of the progressive Māori language strategy plan.	Whānau, hapū, and iwi are key partners in the monitoring process, working closely with the school to monitor the effectiveness of Māori language learning programmes. Whānau, hapū, and iwi feel deeply connected to the learning process.

Piki tahi, eke tahi ki tihi maunga

# Wellbeing

## OVERVIEW FROM PIVOT



Baseline to Baseline	End of 2023 average	End of 2024 average	Movement
Safety	3.65	3.85	+.19
Belonging	3.78	3.94	+.14
Resilience	3.62	3.81	+.17

- 2024 target was to reach 3.75 or higher in each of the 3 areas. There has been positive growth throughout 2024 and this target has been met.
- Success areas are 'People respect my personal boundaries' with growth from 3.2 to 3.49, and Students at school care about me, increasing by .26 from 3.66 to 3.92
- Domains exceeding 4 or above include I keep trying even when schoolwork is difficult (.06), I feel like I belong at my school (.23), My school is a safe place for me (.25), and I feel safe online from bullying (.25)
- The only area to drop is 'I have friends at school I trust' with a slight drop of .03.
- Looking forward: areas for focus are 'People at my school respect my personal boundaries', 'I ask for help when I need it', and 'I bounce back quickly after something bad happens' - two areas from resilience (none from belonging).





# Tawhiti School

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Next review: Term 1 2027

## Te Tiriti o Waitangi

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Te Tiriti o Waitangi is the founding document of Aotearoa New Zealand.

### Article 1: Kāwanatanga | Honourable governance

- Equitable partnerships and genuine collaboration; undertaking governance, leadership, and decision making that is equitable and collective.

### Article 2: Rangatiratanga | Māori self-determination

- Tino rangatiratanga and mana motuhake; honouring the tikanga and kawa of mana whenua and ensuring their active participation in decisions that impact Māori in their takiwā (area).

### Article 3: Ōritetanga | Equity

- Pursuing equity; seeking out and removing barriers and bias from systems, structures, and processes, giving status and mana to all aspects of te ao Māori, actively revitalising te reo Māori, and appropriately observing tikanga Māori.

### Te Ritenga | Spiritual and religious freedom

- Free expression of spiritual and religious beliefs; honouring Māori spirituality and mātauranga Māori.
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Tawhiti School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships.

## Board responsibilities

As part of meeting their paramount objective of ensuring that every student can attain their highest possible standard of education achievement, section 127 (2) (e) requires boards to:

- seek to achieve equitable outcomes for Māori students
- take all reasonable steps to provide for students to be taught, and to learn, in te reo Māori on request of their parents or immediate caregivers
- take reasonable steps to ensure that the policies and practices for the school reflect New Zealand's cultural diversity.

School boards are also required to operate an employment policy that complies with the principles of being a good employer (Education and Training Act, s 597). This includes the responsibility to recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Our school is committed to honouring **Te Tiriti** and we are guided by the articles of **Te Tiriti o Waitangi** in doing this.

As required by the Education (School Planning and Reporting) Regulations 2023, the strategic plan of our school board includes:

- strategic goals, as developed in consultation with the **school community** (including the Māori community associated with the school), for meeting board objectives, including those set out in s 127 (2) (e) above
- information about the links between our strategic goals and any relevant national education strategies or plans, including Ka Hikitia – Ka Hāpaitia | The Māori Education Strategy
- strategies for achieving or making progress towards our strategic goals based on the identities, needs, and aspirations of our school community, including, without limitation, strategies for identifying and catering to **students whose needs have not yet been well met.**

Our strategic planning allows us to work towards and evaluate how we are achieving our objectives and fulfilling our responsibilities. We regularly review our progress towards achieving the goals set out in our strategic plan.

## Engagement and consultation

We seek to empower our Māori students to achieve educational success as Māori in ways that include, but are not limited to, academic achievement.

When developing our strategic goals and planning how we will achieve them, we:

- ensure we recognise and respond to the identities, needs, and aspirations of the Māori community associated with our school
- consult with our Māori community on how we will meet the board objectives to:
  - achieve equitable outcomes for Māori students
  - ensure we take all reasonable steps to provide for students to be taught and to learn in te reo Māori when requested by their parents or immediate caregivers
  - take reasonable steps to ensure the policies and practices of the school reflect New Zealand's cultural diversity.

We also engage regularly with our Māori community by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

## School policies, practices, and programmes

Our school policies, practices, and programmes are underpinned by our strategic plan, which outlines how we will meet board objectives. In addition, our school programmes are guided by the vision and principles of the New Zealand Curriculum, including:

- working towards a vision of young people who will work to create an Aotearoa New Zealand in which Māori and Pākehā recognise each other as full Tiriti partners, and in which all cultures are valued for the contributions they bring
- acknowledging the principles of Te Tiriti o Waitangi, and the bicultural foundations of Aotearoa New Zealand

- providing all students with the opportunity to acquire knowledge of te reo Māori me ōna tikanga
- reflecting Aotearoa New Zealand’s cultural diversity and valuing the histories and traditions of all its people.

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## Related policies

- **Board Responsibilities**
- **Curriculum and Student Achievement Policy**
- **School Community Engagement Policy**
- **School Planning and Reporting**
- **Māori Educational Achievement**
- **Inclusive School Culture**
- **Learning Support**
- **Managing Policies and Procedures**

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## Legislation

- Education and Training Act 2020
- Treaty of Waitangi Act 1975 (Schedule 1)

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## Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **Ka Hikitia – Ka Hāpaitia | The Māori Education Strategy** 
- Te Poutāhū Curriculum Centre: **Tāhūrangi – New Zealand Curriculum** 

### Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauti), Kaihautū of Riki Consultancy Ltd, who supported the SchoolDocs team with expert advice in developing an earlier version of this policy. The policy has since been updated to align with legislative changes. He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

**Release history: Term 4 2025, Term 3 2024, Term 4 2022, Term 4 2020**

<b>Last review</b>	Term 1 2024
<b>Topic type</b>	Core