

TAWHITI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2248

Principal: Sarah Johnston

School Address: Galt Street, Hawera

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Accountant / Service Provider:

Education  *Services.*
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TAWHITI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Tawhiti School

Statement of Responsibility

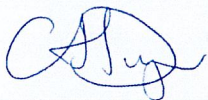
For the year ended 31 December 2024

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.



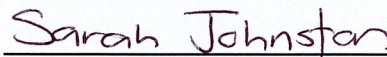
Full Name of Presiding Member

Carley Dwyer

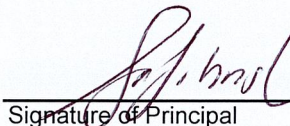
Signature of Presiding Member

27 May 2025

Date:



Full Name of Principal



Signature of Principal

27 May 2025

Date:

Tawhiti School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,990,534	2,740,560	3,122,889
Locally Raised Funds	3	134,049	50,000	97,893
Interest		54,581	23,000	49,289
Gain on Sale of Property, Plant and Equipment		247	-	486
Other Revenue		-	-	845
Total Revenue		3,179,411	2,813,560	3,271,402
Expense				
Locally Raised Funds	3	45,777	8,000	27,605
Learning Resources	4	2,329,301	2,224,116	2,538,762
Administration	5	155,520	145,950	149,178
Interest		2,255	1,516	2,701
Property	6	554,683	451,217	537,720
Loss on Disposal of Property, Plant and Equipment		6,385	-	818
Total Expense		3,093,921	2,830,799	3,256,784
Net Surplus / (Deficit) for the year		85,490	(17,239)	14,618
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		85,490	(17,239)	14,618

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,283,072	1,219,758	1,255,952
Total comprehensive revenue and expense for the year		85,490	(17,239)	14,618
Contribution - Furniture and Equipment Grant		1,875	-	12,502
Equity at 31 December		1,370,437	1,202,519	1,283,072
Accumulated comprehensive revenue and expense		1,370,437	1,202,519	1,283,072
Equity at 31 December		1,370,437	1,202,519	1,283,072

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	763,400	397,200	499,429
Accounts Receivable	8	158,770	202,431	158,539
GST Receivable		-	6,477	24,156
Prepayments		13,578	12,722	14,005
Inventories	9	2,575	1,856	4,236
Investments	10	850,000	600,000	700,000
		1,788,323	1,220,686	1,400,365
Current Liabilities				
GST Payable		5,973	-	-
Accounts Payable	12	180,060	154,132	176,878
Borrowings	13	3,948	-	3,948
Revenue Received in Advance	14	44,949	-	5,312
Provision for Cyclical Maintenance	15	9,399	13,310	12,968
Finance Lease Liability	16	37,340	23,480	33,458
Funds held for Capital Works Projects	17	296,543	-	70,901
Funds held on behalf of Kahui Ako Cluster	18	54,284	92,706	68,811
Funds held on behalf of STKI Rapid Response Cluster	19	27,477	-	-
Funds held on behalf of SLT Support Funding Cluster	20	35,757	-	-
		695,730	283,628	372,276
Working Capital Surplus/(Deficit)		1,092,593	937,058	1,028,089
Non-current Assets				
Property, Plant and Equipment	11	396,812	376,735	370,454
		396,812	376,735	370,454
Non-current Liabilities				
Borrowings	13	9,870	-	13,818
Provision for Cyclical Maintenance	15	78,441	74,682	65,091
Finance Lease Liability	16	30,657	36,592	36,562
		118,968	111,274	115,471
Net Assets		1,370,437	1,202,519	1,283,072
Equity		1,370,437	1,202,519	1,283,072

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 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		945,574	844,973	923,693
Locally Raised Funds		178,449	50,000	92,893
Goods and Services Tax (net)		30,129	-	(17,679)
Payments to Employees		(524,231)	(492,000)	(519,681)
Payments to Suppliers		(394,193)	(353,088)	(363,107)
Interest Paid		(2,255)	(1,516)	(2,701)
Interest Received		51,151	-	46,134
Net cash from/(to) Operating Activities		284,624	48,369	159,552
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(112,154)	(105,000)	(81,870)
Purchase of Investments		(150,000)	-	(100,000)
Net cash from/(to) Investing Activities		(262,154)	(105,000)	(181,870)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	12,502
Finance Lease Payments		(31,642)	(26,086)	(22,096)
Loans Received		-	-	19,740
Repayment of Loans		(3,948)	(3,948)	1,974
Funds Administered on Behalf of Other Parties		275,216	-	25,762
Net cash from/(to) Financing Activities		241,501	(30,034)	37,882
Net increase/(decrease) in cash and cash equivalents		263,971	(86,665)	15,564
Cash and cash equivalents at the beginning of the year	7	499,429	483,865	483,865
Cash and cash equivalents at the end of the year	7	763,400	397,200	499,429

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 2024

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 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 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 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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	961,920	849,469	872,153
Teachers' Salaries Grants	1,633,717	1,602,515	1,883,857
Use of Land and Buildings Grants	389,406	288,576	356,473
Other Government Grants	5,491	-	10,406
	<u>2,990,534</u>	<u>2,740,560</u>	<u>3,122,889</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations and Bequests	52,098	34,500	40,040
Fees for Extra Curricular Activities	30,309	3,000	18,625
Trading	1,607	-	1,516
Fundraising and Community Grants	50,035	12,500	37,712
	<u>134,049</u>	<u>50,000</u>	<u>97,893</u>
Expense			
Extra Curricular Activities Costs	41,679	8,000	26,330
Trading	1,661	-	1,275
Fundraising and Community Grant Costs	2,437	-	-
	<u>45,777</u>	<u>8,000</u>	<u>27,605</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>88,272</u>	<u>42,000</u>	<u>70,288</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	108,446	99,650	105,225
Employee Benefits - Salaries	2,039,930	1,977,515	2,288,797
Staff Development	65,849	63,000	55,149
Depreciation	114,431	83,301	88,951
Other Learning Resources	645	650	640
	<u>2,329,301</u>	<u>2,224,116</u>	<u>2,538,762</u>

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,690	5,850	5,464
Board Fees and Expenses	3,601	3,300	4,861
Other Administration Expenses	49,080	54,800	52,211
Employee Benefits - Salaries	70,338	65,000	65,497
Insurance	7,691	3,000	6,361
Service Providers, Contractors and Consultancy	16,120	14,000	14,784
	<u>155,520</u>	<u>145,950</u>	<u>149,178</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	12,961	16,766	34,176
Heat, Light and Water	26,786	23,000	23,189
Rates	730	675	675
Repairs and Maintenance	16,710	17,200	33,728
Use of Land and Buildings	389,406	288,576	356,473
Employee Benefits - Salaries	49,890	52,000	58,115
Other Property Expenses	58,200	53,000	31,364
	<u>554,683</u>	<u>451,217</u>	<u>537,720</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	763,400	397,200	499,429
Cash and cash equivalents for Statement of Cash Flows	<u>763,400</u>	<u>397,200</u>	<u>499,429</u>

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

Of the \$763,400 Cash and Cash Equivalents, \$296,543 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 \$763,400 Cash and Cash Equivalents, \$44,949 of Revenue Received in Advance is held by the school, as disclosed in note 14.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	4,075	-
Receivables from the Ministry of Education	3,549	-	-
Interest Receivable	12,851	6,266	9,421
Banking Staffing Underuse	-	54,018	-
Teacher Salaries Grant Receivable	142,370	138,072	149,118
	<u>158,770</u>	<u>202,431</u>	<u>158,539</u>
Receivables from Exchange Transactions	12,851	10,341	9,421
Receivables from Non-Exchange Transactions	145,919	192,090	149,118
	<u>158,770</u>	<u>202,431</u>	<u>158,539</u>

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Sports Uniforms	2,575	1,856	4,236
	<u>2,575</u>	<u>1,856</u>	<u>4,236</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	850,000	600,000	700,000
Total Investments	<u>850,000</u>	<u>600,000</u>	<u>700,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	88,991	-	(2,083)	-	(12,014)	74,894
Furniture and Equipment	201,028	111,970	(4,282)	-	(62,111)	246,605
Information and Communication Technology	15,102	1,515	-	-	(7,690)	8,927
Leased Assets	63,785	33,948	(279)	-	(32,144)	65,310
Library Resources	1,548	-	-	-	(472)	1,076
	370,454	147,433	(6,644)	-	(114,431)	396,812

The net carrying value of equipment held under a finance lease is \$65,310 (2023: \$63,785)

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	407,529	(332,635)	74,894	414,277	(325,286)	88,991
Furniture and Equipment	614,551	(367,946)	246,605	538,212	(337,184)	201,028
Information and Communication Technology	46,950	(38,023)	8,927	105,884	(90,782)	15,102
Leased Assets	120,270	(54,960)	65,310	97,902	(34,117)	63,785
Library Resources	47,649	(46,573)	1,076	47,649	(46,101)	1,548
	1,236,949	(840,137)	396,812	1,203,924	(833,470)	370,454

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	27,773	7,510	18,659
Accruals	5,793	3,537	3,643
Employee Entitlements - Salaries	142,370	138,072	149,118
Employee Entitlements - Leave Accrual	4,124	5,013	5,458
	<u>180,060</u>	<u>154,132</u>	<u>176,878</u>
Payables for Exchange Transactions	180,060	154,132	176,878
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>180,060</u>	<u>154,132</u>	<u>176,878</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	3,948	-	3,948
	<u>3,948</u>	<u>-</u>	<u>3,948</u>
Loans due after one year	9,870	-	13,818
	<u>9,870</u>	<u>-</u>	<u>13,818</u>

14. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue in Advance	44,949	-	-
Grants in Advance - Ministry of Education	-	-	5,312
	<u>44,949</u>	<u>-</u>	<u>5,312</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	78,059	71,226	58,543
Increase to the Provision During the Year	20,905	16,766	16,758
Use of the Provision During the Year	(3,180)	-	(14,660)
Other Adjustments	(7,944)	-	17,418
Provision at the End of the Year	87,840	87,992	78,059
Cyclical Maintenance - Current	9,399	13,310	12,968
Cyclical Maintenance - Non current	78,441	74,682	65,091
	87,840	87,992	78,059

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.

16. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	39,323	23,480	35,144
Later than One Year and no Later than Five Years	31,980	36,592	37,159
Future Finance Charges	(3,306)	-	(2,283)
	67,997	60,072	70,020
Represented by			
Finance lease liability - Current	37,340	23,480	33,458
Finance lease liability - Non current	30,657	36,592	36,562
	67,997	60,072	70,020

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.

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	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	-

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
BLK A AMS		220922	16,471	-	-	-	16,471
Heating Replacement		220920	(337)	-	337	-	-
Learning Support Mods		218003	5,200	6,365	(11,565)	-	-
LSC Space BLK G		220196	-	54,430	-	-	54,430
BLK K Filtration		220921	-	17,937	(17,937)	-	-
Totals			21,334	78,732	(29,165)	-	70,901

Represented by:

Funds Held on Behalf of the Ministry of Education	70,901
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.

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Funds Held at Beginning of the Year	68,811	92,706	92,706
Funds Received from MOE	26,900	-	32,135
Funds Received from Cluster Members			
Total funds received	95,711	92,706	124,841
Funds Spent on Behalf of the Cluster	41,427	-	56,030
Funds remaining	54,284	92,706	68,811
Funds Held at Year End	54,284	92,706	68,811

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.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members			
Funds Received from MOE	42,000	-	-
Total funds received	42,000	-	-
Funds Spent on Behalf of the Cluster	14,523	-	-
Funds remaining	27,477	-	-
Funds Held at Year End	27,477	-	-

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.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members			
Funds Received from MOE	40,270	-	-
Total funds received	40,270	-	-
Funds Spent on Behalf of the Cluster	4,513	-	-
Funds remaining	35,757	-	-
Funds Held at Year End	35,757	-	-

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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	-	-
<i>Leadership Team</i>		
Remuneration	432,057	375,063
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	<u>432,057</u>	<u>375,063</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 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	150 - 160	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:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	5.00
120 - 130	0.00	1.00
	<u>2.00</u>	<u>6.00</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:

	2024 Actual	2023 Actual
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 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.

25. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$425,516 (2023: \$525,671) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
BLK A AMS	425,516
Total	425,516

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 2024 (Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	763,400	397,200	499,429
Receivables	158,770	202,431	158,539
Investments - Term Deposits	850,000	600,000	700,000
Total financial assets measured at amortised cost	<u>1,772,170</u>	<u>1,199,631</u>	<u>1,357,968</u>

Financial liabilities measured at amortised cost

Payables	180,060	154,132	176,878
Borrowings - Loans	13,818	-	17,766
Finance Leases	67,997	60,072	70,020
Total financial liabilities measured at amortised cost	<u>261,875</u>	<u>214,204</u>	<u>264,664</u>

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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of TAWHITI SCHOOL (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit 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 22, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 27 to 34 but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Mark Fraser

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Tawhiti School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Carley Dwyer	Presiding Member	Elected	Sep 2025
Sarah Johnston	Principal	ex Officio	
Doug Potts	Parent Representative	Elected	Sep 2025
Mike Eggink	Parent Representative	Co-opted	Oct 2024
Hamish Dunlop	Parent Representative	Elected	Sep 2025
Anna Dawson	Parent Representative	Elected	Sep 2025
Ruiha Berry	Parent Representative	Elected	Sep 2025
Chris Pick	Parent Representative	Co-opted	Sep 2025
Tayla Carlson	Staff Representative	Elected	Sep 2025

Tawhiti School

Kiwisport

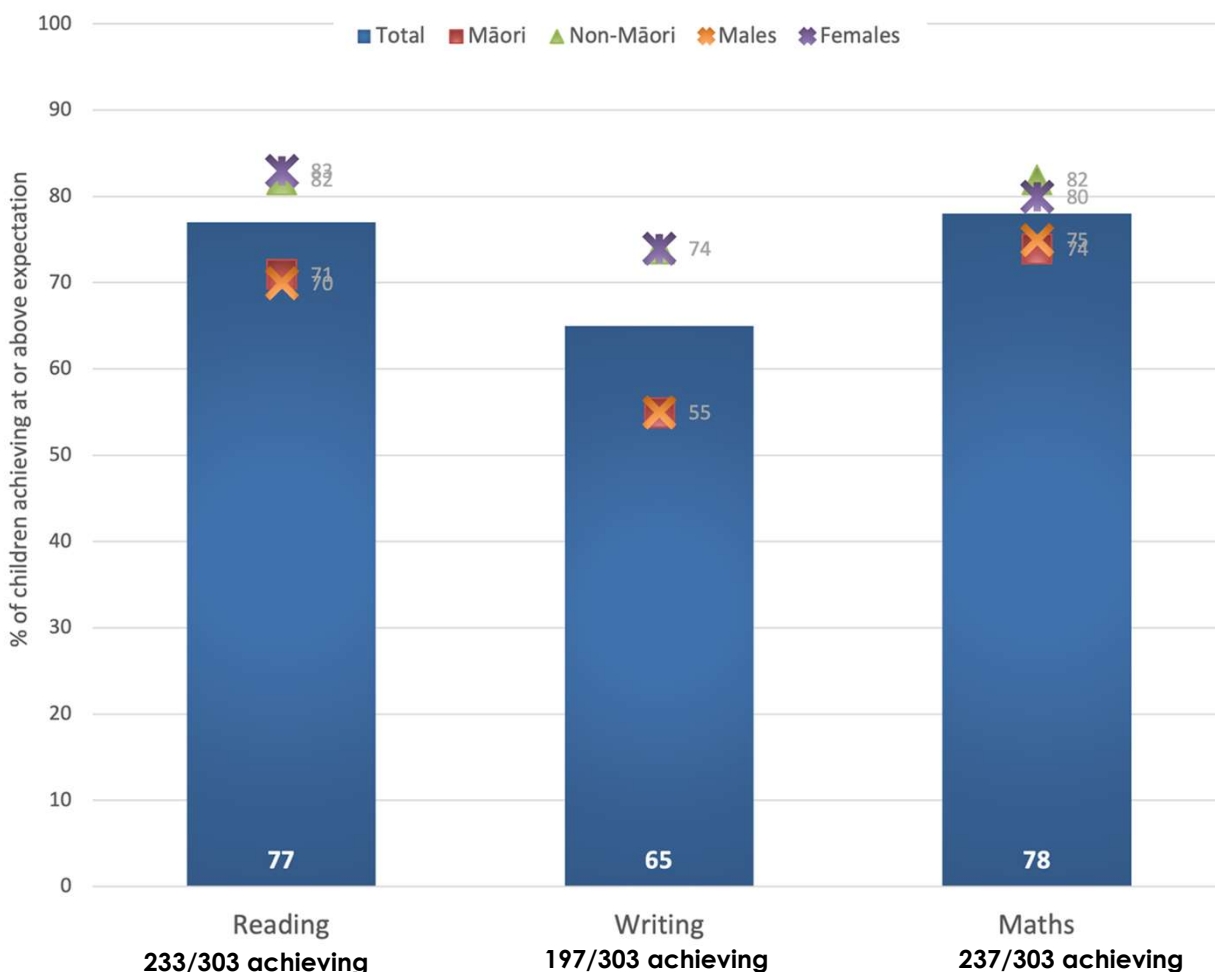
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$4,991 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Whole School Literacy and Numeracy Achievement



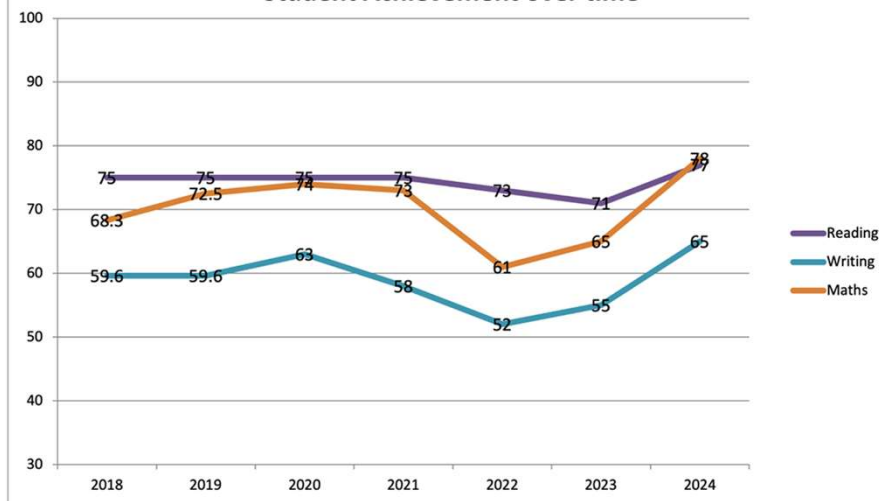
Children who started at Tawhiti

Reading: 203/261 78%

Writing: 169/261 65%

Maths 205/261 79%

Student Achievement over time

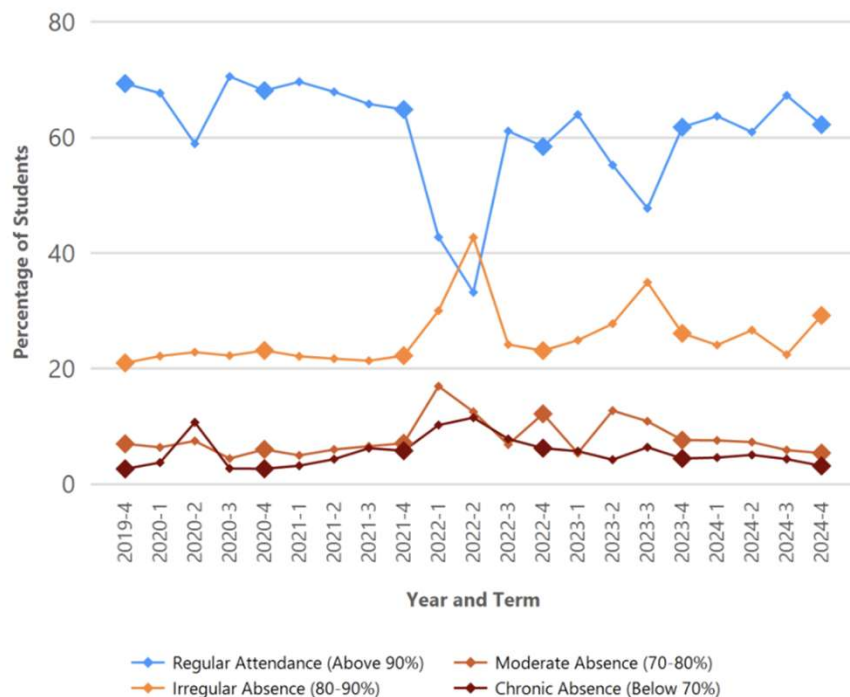


- There has been growth across all three curriculum areas. 6% growth in reading, 10% in writing and 13% in maths in the last year.
- Results are more equitable (gender and ethnicity) in maths than in literacy.
- Overall across all learning areas the % of Māori achieving is lower than Non-Māori and the % of males achieving is lower than females.

Trends

Because of seasonal changes from term to term its best to compare the same term over time. Compare Term 2 to Term 2.

How have your student attendance categories changed over time?



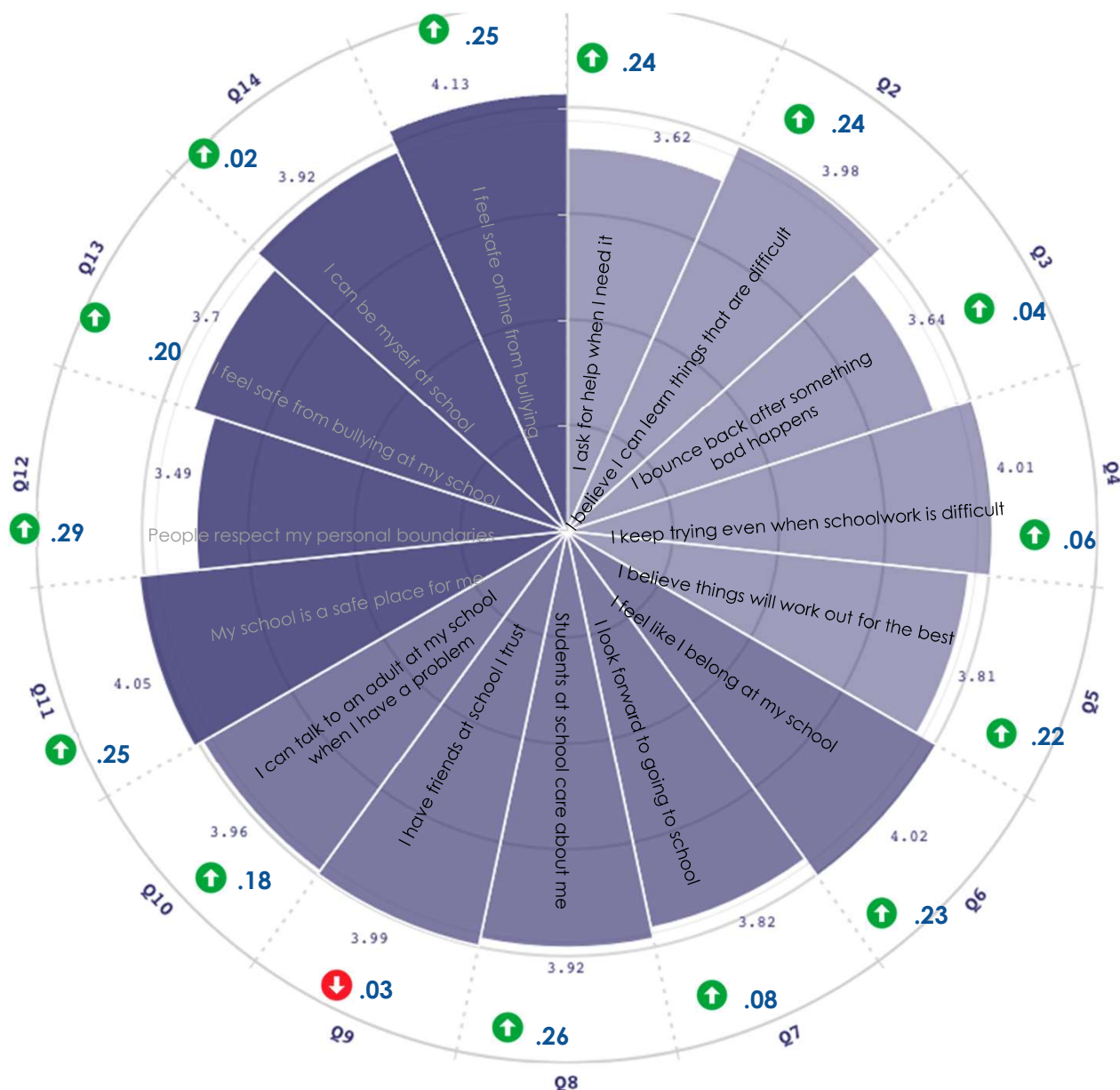
Year Term	Regular	Irregular	Moderate	Chronic
2019-4	69%	21%	7%	3%
2020-1	68%	22%	6%	4%
2020-2	59%	23%	8%	11%
2020-3	71%	22%	4%	3%
2020-4	68%	23%	6%	3%
2021-1	70%	22%	5%	3%
2021-2	68%	22%	6%	4%
2021-3	66%	21%	7%	6%
2021-4	65%	22%	7%	6%
2022-1	43%	30%	17%	10%
2022-2	33%	43%	13%	12%
2022-3	61%	24%	7%	8%
2022-4	58%	23%	12%	6%
2023-1	64%	25%	5%	6%
2023-2	55%	28%	13%	4%
2023-3	48%	35%	11%	6%
2023-4	62%	26%	8%	4%
2024-1	64%	24%	8%	5%
2024-2	61%	27%	7%	5%
2024-3	67%	22%	6%	4%
2024-4	62%	29%	5%	3%

- Throughout 2024 we have averaged 63.5% regular attendance. In 2023, we averaged 57%.
- There are some interesting trends and insights that can be gained from looking at the full attendance matters report. Firstly, Friday is our day of lowest attendance. Tuesday and Wednesday are our highest.
- The attendance during the last two weeks of Term 4 were very low - this pulled down the overall attendance data for the term.
- Year 5 had the lowest levels of regular attendance in Term 4. This is the group with the lowest achievement. Further monitoring and action into this needs to be done in 2025.

More detailed analysis into Year groups, gender, ethnicity and terms can be found in our Every Day Attendance report. This is a summary.

Tawhiti school

OVERVIEW OF WELLBEING USING PIVOT DATA



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).

Strategic Goals

PROGRESS TOWARDS KEY IMPROVEMENT PRIORITIES

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

<i>Expected Outcomes by end of 2024</i>	<i>Current Position</i>	<i>Progress</i>
Increase writing achievement of boys (target 50% achieving)	There has been a 11% increase in writing achievement of boys over the last 6 months. We had 44% achieving at the end of 2023 and we now have 55% achieving. Junior data within the school is strong with 80%+ at Y1/2	Achieved
Increase writing achievement of Māori (target 50% achieving)	There has been a 13% increase in Māori writing achievement, increasing from 42% at the end of 2023 to 55% currently. Junior data coming through the school is strong.	Achieved
Boys to be achieving equitable results with girls (note end of 2025 target)	The equity gap between boys and girls is still high (19%). This gap has closed by 3% over the last year.	Further progress needed to meet 2025 target
Māori to be achieving equitable results with Non-Māori (note: end of 2025 target)	The equity gap is still high 19%, however, we have decreased this gap by 7%. The gap between Maori and Non-Maori at the end of 2023 was 26% and it is now 19%.	Further progress needed to meet 2025 target

Strategic Goal 2: Develop self-directed akonga in a curriculum rich in Literacy, Numeracy and maturaanga Maori

<i>Expected Outcomes by end of 2024</i>	<i>Current Position</i>	<i>Progress</i>
School practise will reflect the Indicators within He Hikinga of the 'Teaching and Learning' matrix Achieve Māori language learning immersion Level 4	At the end of 2023, we were in He Hikinga in 1/12 domains. We are now operating firmly at or above this level in 8/12 domains. Achieved Maori language learning Level 4b	2025 strategic goal now achieved. Embed through 2025. Focus on monitoring aspect.

Strategic Goal 3: Prioritise the hauora/wellbeing of all akonga, setting them up to successfully engage in learning

<i>Expected Outcomes by end of 2024</i>	<i>Current Position</i>	<i>Progress</i>
PIVOT data collected is analysed and used in a timely manner to make a difference All three sections of PIVOT wellbeing survey have an average score of 3.75 or higher.	We have seen growth in the 3 domains - safety, belonging and resilience. We are now sitting an average of 3.85, 3.94 and 3.81 respectively. We now have 4/15 areas across these domains with an average score of 4 or higher. We have 0/15 at end of 2023.	Achieved

Tawhiti School

Currently under review

We are reviewing this policy for its content and how well the school implements it. To share your comments and rate its implementation, click the "Start your review" button.

About the review process ⓘ

[Start your review](#)

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Tawhiti School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Tawhiti School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


Tawhiti School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Tawhiti School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Tawhiti School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their

understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Tawhiti School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** [↗](#)
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** [↗](#)
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** [↗](#)

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Last review	Term 4 2022
Topic type	Core