

**TE AWA SCHOOL**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**School Directory**

<b>Ministry Number:</b>	2691
<b>Principal:</b>	Greta Van Zyl
<b>School Address:</b>	Te Awa Avenue, Te Awa 4110
<b>School Postal Address:</b>	Te Awa Avenue, Te Awa 4110
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<b>Accountant / Service Provider:</b>	Eclipse Solutions 4 Schools Limited

# TE AWA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Te Awa 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.

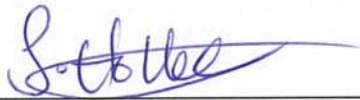
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Sasha Chloe Hope Holter

Full Name of Presiding Member



Signature of Presiding Member

10 June 2025

Date:

Cireta Charlotte Van Zyl

Full Name of Principal



Signature of Principal

10 June 2025

Date:

# Te Awa School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,485,183	2,025,747	2,331,887
Locally Raised Funds	3	50,174	13,500	76,882
Interest		32,013	10,000	18,521
Other Revenue		17,378	-	12,495
<b>Total Revenue</b>		<b>2,584,748</b>	<b>2,049,247</b>	<b>2,439,785</b>
<b>Expense</b>				
Locally Raised Funds	3	38,199	14,565	30,454
Learning Resources	4	1,576,136	1,495,103	1,526,149
Administration	5	359,494	127,065	341,813
Interest		960	1,000	1,129
Property	6	491,189	393,500	441,513
Loss on Disposal of Property, Plant and Equipment		12,814	-	-
<b>Total Expense</b>		<b>2,478,792</b>	<b>2,031,233</b>	<b>2,341,058</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>105,956</b>	<b>18,014</b>	<b>98,727</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>105,956</b>	<b>18,014</b>	<b>98,727</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.

# Te Awa School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,206,276	1,205,000	1,085,215
Total comprehensive revenue and expense for the year		105,956	18,014	98,727
Contribution - Te Mana Tūhono		-	-	9,335
Contribution - Furniture and Equipment Grant		2,458	-	12,999
<b>Equity at 31 December</b>		1,314,690	1,223,014	1,206,276
Accumulated comprehensive revenue and expense		1,314,690	1,223,014	1,206,276
<b>Equity at 31 December</b>		1,314,690	1,223,014	1,206,276

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.

# Te Awa School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	478,825	287,577	262,209
Accounts Receivable	8	106,850	105,000	94,729
GST Receivable		8,612	10,000	4,862
Prepayments		31,500	13,000	24,862
Inventories	9	26,729	3,000	2,885
Investments	10	347,852	350,000	327,202
Funds Receivable for Capital Works Projects	17	46,282	-	103,239
		<u>1,046,650</u>	<u>768,577</u>	<u>819,988</u>
<b>Current Liabilities</b>				
Accounts Payable	12	167,229	128,663	138,395
Borrowings	13	-	16,900	10,145
Revenue Received in Advance	14	5,596	-	4,713
Provision for Cyclical Maintenance	15	124,341	-	67,601
Finance Lease Liability	16	7,330	12,000	10,323
Funds held for Capital Works Projects	17	10,767	-	24,264
Funds held on behalf of School Cluster	18	20,470	-	24,451
		<u>335,733</u>	<u>157,563</u>	<u>279,892</u>
<b>Working Capital Surplus/(Deficit)</b>		710,917	611,014	540,096
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	612,054	700,000	673,620
		<u>612,054</u>	<u>700,000</u>	<u>673,620</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	-	76,000	-
Finance Lease Liability	16	8,281	12,000	7,440
		<u>8,281</u>	<u>88,000</u>	<u>7,440</u>
<b>Net Assets</b>		<u>1,314,690</u>	<u>1,223,014</u>	<u>1,206,276</u>
<b>Equity</b>		<u>1,314,690</u>	<u>1,223,014</u>	<u>1,206,276</u>

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

# Te Awa School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		747,469	777,307	761,567
Locally Raised Funds		68,435	13,500	85,439
Goods and Services Tax (net)		(3,750)	-	13,175
Payments to Employees		(305,785)	(275,500)	(328,224)
Payments to Suppliers		(284,075)	(275,093)	(255,696)
Interest Paid		(960)	(1,000)	(1,128)
Interest Received		32,869	10,000	19,046
Net cash from/(to) Operating Activities		254,203	249,214	294,179
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(37,734)	(74,898)	(80,515)
Purchase of Investments		(20,650)	(150,000)	(247,202)
Net cash from/(to) Investing Activities		(58,384)	(224,898)	(327,717)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,458	-	48,691
Finance Lease Payments		(10,994)	(5,000)	(6,208)
Repayment of Loans		(10,145)	-	(11,080)
Funds Administered on Behalf of Other Parties		39,478	-	9,920
Net cash from/(to) Financing Activities		20,797	(5,000)	41,323
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>216,616</b>	<b>19,316</b>	<b>7,785</b>
Cash and cash equivalents at the beginning of the year	7	262,209	268,261	254,424
<b>Cash and cash equivalents at the end of the year</b>	7	<b>478,825</b>	<b>287,577</b>	<b>262,209</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.

# Te Awa School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Awa 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 23.

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

The estimated useful lives of the assets are:

Building Improvements	5–50 years
Furniture and Equipment	3–10 years
Information and Communication Technology	3 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

**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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 or grants where there are unfulfilled obligations for the Group 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 and grants, should the School be unable to provide the services to which they relate.

**o) 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.

**p) 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.

**q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable, 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.

**r) 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.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	753,638	664,747	671,995
Teachers' Salaries Grants	1,196,031	1,126,000	1,163,823
Use of Land and Buildings Grants	292,364	235,000	273,932
Ka Ora, Ka Ako - Healthy School Lunches Programme	243,150	-	222,066
Other Government Grants	-	-	71
	<u>2,485,183</u>	<u>2,025,747</u>	<u>2,331,887</u>

## 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	350	-	1,500
Fees for Extra Curricular Activities	13,627	12,500	7,254
Trading	20,630	-	9,380
Fundraising and Community Grants	13,715	-	57,174
Other Revenue	1,852	1,000	1,574
	<u>50,174</u>	<u>13,500</u>	<u>76,882</u>
<b>Expense</b>			
Extra Curricular Activities Costs	4,454	8,265	7,317
Trading	26,309	-	11,057
Fundraising and Community Grant Costs	4,806	-	8,914
Other Locally Raised Funds Expenditure	2,630	6,300	3,166
	<u>38,199</u>	<u>14,565</u>	<u>30,454</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>11,975</u>	<u>(1,065)</u>	<u>46,428</u>

## 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	27,017	52,700	29,841
Information and Communication Technology	5,051	5,000	2,688
Employee Benefits - Salaries	1,414,893	1,306,850	1,372,221
Staff Development	32,059	30,000	19,966
Depreciation	95,328	97,053	97,539
Other Learning Resources	1,788	3,500	3,894
	<u>1,576,136</u>	<u>1,495,103</u>	<u>1,526,149</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,440	5,663	4,925
Board Fees and Expenses	9,155	20,700	19,895
Operating Leases	1,359	-	76
Other Administration Expenses	25,470	34,452	30,080
Employee Benefits - Salaries	48,571	44,650	45,028
Insurance	8,749	8,000	7,593
Service Providers, Contractors and Consultancy	13,600	13,600	12,150
Ka Ora, Ka Ako - Healthy School Lunches Programme	243,150	-	222,066
	<u>359,494</u>	<u>127,065</u>	<u>341,813</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	23,810	40,000	4,185
Cyclical Maintenance	69,309	16,900	27,246
Heat, Light and Water	22,469	19,500	19,912
Rates	1,044	1,000	922
Repairs and Maintenance	14,541	6,000	12,832
Use of Land and Buildings	292,364	235,000	273,932
Employee Benefits - Salaries	43,639	50,000	73,826
Other Property Expenses	24,013	25,100	28,658
	<u>491,189</u>	<u>393,500</u>	<u>441,513</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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	478,825	287,577	262,209
Cash and cash equivalents for Statement of Cash Flows	<u>478,825</u>	<u>287,577</u>	<u>262,209</u>

Of the \$478,825 Cash and Cash Equivalents, \$10,767 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 \$478,825 Cash and Cash Equivalents, \$20,470 is held by the School on behalf of the Matariki Kahui Ako Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Te Awa School holds a Visa Card with a credit limit of \$5,000.

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables from the Ministry of Education	5,684	4,000	-
Interest Receivable	1,969	1,000	2,825
Teacher Salaries Grant Receivable	99,197	100,000	91,904
	<u>106,850</u>	<u>105,000</u>	<u>94,729</u>
Receivables from Exchange Transactions	1,969	1,000	2,825
Receivables from Non-Exchange Transactions	104,881	104,000	91,904
	<u>106,850</u>	<u>105,000</u>	<u>94,729</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
School Uniforms	26,729	3,000	2,885
	<u>26,729</u>	<u>3,000</u>	<u>2,885</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	347,852	350,000	327,202
	<u>347,852</u>	<u>350,000</u>	<u>327,202</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	451,234	-	(12,004)	-	(24,590)	414,640
Furniture and Equipment	166,500	35,355	(110)	-	(43,215)	158,530
Information and Communication Technology	9,084	2,380	(700)	-	(5,070)	5,694
Motor Vehicles	27,470	-	-	-	(11,773)	15,697
Leased Assets	13,417	8,841	-	-	(9,941)	12,317
Library Resources	5,915	-	-	-	(739)	5,176
	<u>673,620</u>	<u>46,576</u>	<u>(12,814)</u>	<u>-</u>	<u>(95,328)</u>	<u>612,054</u>

The net carrying value of equipment held under a finance lease is \$12,317 (2023: \$13,417)

### 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 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	544,403	(129,763)	414,640	569,362	(118,128)	451,234
Furniture and Equipment	434,932	(276,402)	158,530	402,666	(236,166)	166,500
Information and Communication Technology	54,625	(48,931)	5,694	55,384	(46,300)	9,084
Intangible Assets	-	-	-	-	-	-
Motor Vehicles	58,864	(43,167)	15,697	58,864	(31,394)	27,470
Textbooks	-	-	-	-	-	-
Leased Assets	53,904	(41,587)	12,317	64,004	(50,587)	13,417
Library Resources	40,081	(34,905)	5,176	40,081	(34,166)	5,915
	<u>1,186,809</u>	<u>(574,755)</u>	<u>612,054</u>	<u>1,190,361</u>	<u>(516,741)</u>	<u>673,620</u>

## 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	46,751	16,000	25,834
Accruals	9,240	5,663	13,902
Employee Entitlements - Salaries	108,865	100,000	92,751
Employee Entitlements - Leave Accrual	2,373	7,000	5,908
	<u>167,229</u>	<u>128,663</u>	<u>138,395</u>
Payables for Exchange Transactions	167,229	128,663	138,395
	<u>167,229</u>	<u>128,663</u>	<u>138,395</u>

The carrying value of payables approximates their fair value.

### 13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Painting Contract due within one year	-	16,900	10,145
	<u>-</u>	<u>16,900</u>	<u>10,145</u>
	<u>-</u>	<u>-</u>	<u>-</u>

In 2018, the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2020, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

### 14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other Revenue in Advance	5,596	-	4,713
	<u>5,596</u>	<u>-</u>	<u>4,713</u>

### 15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	67,601	67,601	50,701
Increase to the Provision During the Year	24,868	16,900	16,900
Other Adjustments	31,872	(8,501)	-
Provision at the End of the Year	<u>124,341</u>	<u>76,000</u>	<u>67,601</u>
Cyclical Maintenance - Current	124,341	-	67,601
Cyclical Maintenance - Non current	-	76,000	-
	<u>124,341</u>	<u>76,000</u>	<u>67,601</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools painting contract and 10 Year Property Plan reviewed annual by the Board of Trustees.

## 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	7,330	12,000	10,333
Later than One Year and no Later than Five Years	8,366	12,100	7,739
Future Finance Charges	(85)	(100)	(309)
	<u>15,611</u>	<u>24,000</u>	<u>17,763</u>
<b>Represented by</b>			
Finance lease liability - Current	7,330	12,000	10,323
Finance lease liability - Non current	8,281	12,000	7,440
	<u>15,611</u>	<u>24,000</u>	<u>17,763</u>

## 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	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block B: ILE Upgrade (211773)	(45,589)	-	(693)	-	(46,282)
Learning Support Ramp (215417)	(2,611)	2,611	-	-	-
Block A: LSC Space (219932)	(3,867)	3,867	-	-	-
LSM: New Building Accessible Bathroom (222657)	(50,422)	48,305	2,117	-	-
Non Trafficable Roofing Remedy (244153)	12,987	2,743	(15,730)	-	-
Blk A/B/C Electrical Remediation (244154)	11,277	820	(1,330)	-	10,767
Cladding Replacement (244155)	(750)	13,530	(12,780)	-	-
Totals	<u>(78,975)</u>	<u>71,876</u>	<u>(28,416)</u>	<u>-</u>	<u>(35,515)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	10,767
Funds Receivable from the Ministry of Education	(46,282)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block B: ILE Upgrade (211773)	(45,589)	-	-	-	(45,589)
Learning Support Ramp (215417)	(2,611)	-	-	-	(2,611)
Block A: LSC Space (219932)	33,129	1,630	(38,627)	-	(3,867)
LSM: New Building Accessible Bathroom (222657)	(49,372)	-	(1,050)	-	(50,422)
Non Trafficable Roofing Remedy (244153)	-	12,987	-	-	12,987
Blk A/B/C Electrical Remediation (244154)	-	11,277	(750)	-	(750)
Cladding Replacement (244155)	-	-	-	-	11,277
Totals	<u>(64,443)</u>	<u>25,894</u>	<u>(40,427)</u>	<u>-</u>	<u>(78,975)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	24,264
Funds Receivable from the Ministry of Education	(103,239)

## 18. Funds Held on Behalf of Matariki Kahui Ako

Te Awa School is the lead school funded by the Ministry of Education to provide Kahui Ako services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	24,451	-	25,101
Total funds received	24,451	-	25,101
Funds Spent on Behalf of the Cluster	3,981	-	650
Funds remaining	20,470	-	24,451
Funds Held at Year End	<u>20,470</u>	<u>-</u>	<u>24,451</u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### *Key management personnel compensation*

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,570	3,845
<i>Leadership Team</i>		
Remuneration	278,613	259,608
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>282,183</u>	<u>263,453</u>

There are six members of the Board excluding the Principal. The Board has held ten 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	4 - 5	4 - 5
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	3	-
110 - 120	-	1
120 - 130	1	1
	<u>4</u>	<u>2</u>

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

## 21. 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	\$9,078
Number of People	-	1

## 22. 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 a liability regarding this funding wash-up, which is expected to be settled in July 2025.

### 23. Commitments

#### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$Nil (2023:\$Nil).

#### (b) Operating Commitments

As at 31 December 2024, the Board did not have any operating commitments.

### 24. 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	478,825	287,577	262,209
Receivables	106,850	105,000	94,729
Investments - Term Deposits	347,852	350,000	327,202
Total financial assets measured at amortised cost	<u>933,527</u>	<u>742,577</u>	<u>684,140</u>

#### Financial liabilities measured at amortised cost

Payables	167,229	128,663	138,395
Finance Leases	15,611	24,000	17,763
Total financial liabilities measured at amortised cost	<u>182,840</u>	<u>152,663</u>	<u>156,158</u>

### 25. Events After Balance Date

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

### 26. Comparatives

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



## Te Awa School – 2691

### Annual Plan

**Our Motto:** "Truth without Fear"

**Our Vision:** Happy, caring Ākonga with an enthusiasm for learning and a passion for life

**Our Mission:** (under construction)

**Our Values:** K.E.E.N.

**K- Knowledgeable.** Ākonga will understand what they're learning, why it matters, and what comes next. They'll be actively engaged and excited to learn, reaching their full potential. We aim to help them become lifelong learners who are happy, confident, and connected.

**E-Enthusiastic.** Ākonga will feel a sense of belong at Te Awa School, strong relationship's built through shared experiences and working together. Ākonga will show intense and eager enjoyment in academic, sporting, and cultural learning experiences.

**E-Empathetic.** Ākonga will be able to understand and share their feelings with others and learn in an environment of love and care.

**N-Nurturing.** Ākonga will learn the importance of respecting themselves, others, and the whenua. They will understand and celebrate the differences that make people unique, embracing diversity and fairness. They will always strive to do their best and uphold high standards for themselves.

## How we have given effect to Te Tiriti o Waitangi

Te Awa School is giving effect to the Te Tiriti o Waitangi through several initiatives in our teaching programs:

- **Te Tiriti Integration:** By investigating the Te Tiriti o Waitangi within the curriculum, the school is fostering student understanding of this foundational document in New Zealand history.
- **Biculturalism:** The encouragement of staff to increase their knowledge and use of te reo Māori creates a more inclusive learning environment that reflects the Te Tiriti principles of partnership.
- **Te Tiriti Knowledge for Educators:** Providing professional development (PLD) on Te Tiriti and local tikanga equips teachers to effectively address these topics in their classrooms.
- **Culturally Responsive Practices:** Adapting school systems and routines to incorporate Whakatauki (proverbs) and Karakia (ritual chants) demonstrates respect for Māori language and traditions.

Overall, Te Awa School's approach seems to be aligned with Te Tiriti principles of partnership and protection of Māori culture. This can contribute to a richer learning experience for all students.

## Kiwisport funding

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$2,988 (excluding GST). The funding was spent on sports fees and equipment. The number of students participating in organised sport continues to be at excellent levels.

## Statement of compliance with employment policy

The Te Awa School Board:

- Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at Iqra School.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies 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 the skills, qualifications, and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We work extremely hard to ensure we as a school support and enact practices to support our staff, so they feel safe within their working environment.
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	Promote EEO opportunities through our advertising and appointment processes. We ensure staff have a voice and safe place to share their thoughts and opinions about opportunities within the school.  Our practice is fair, transparent, and inclusive.
How do you practise impartial selection of suitably qualified persons for appointment?	Follow process, transparency throughout at all levels. Appointment personnel are inducted and briefed before all appointment meetings
How are you recognising. <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori</li> <li>- The employment requirements of Māori and</li> <li>- Great involvement of Māori in the Education Service</li> </ul>	We work towards meeting our obligations as Te Tiriti partners within our education setting.  Aim and aspirations as Te Tiriti partners are an integral part of our school practices and culture.  Tikanga and kawa of Māori leadership are interwoven within our school structure
How have you enhanced the abilities of individual employees?	Through focussed professional learning and development.  Coaching model that is agentic, focussed and mana-enhancing for all employees.  The ongoing development of our school culture strongly focusses on the well-being of staff, students, and our community.
How are you recognising the employment requirements of women?	Personnel appointments and practices are non-bias. Opportunities for advancement and leadership is open, transparent and available to all.

How are you recognising the employment requirements of persons with disabilities?	<p>Through staff well-being and support initiatives.</p> <p>Providing tailored and timely support and requirements so employees can perform to the best of their abilities.</p>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	Yes	No
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Does your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

# Annual Implementation Plan 2025

<p>Strategic Goal 1</p> <p>Stronger Learning Support</p>	<p>Strategic Goal 2</p> <p>NELP ref: LEARNERS AT THE CENTRE</p> <p>Taiao - To develop a caring environment where Kaitiakitanga is treasured.</p>	<p>Strategic Goal 3</p> <p>Clearer Curriculum and Smarter assessment and reporting</p>
<p><b>Annual Goal:</b></p> <p>Provide targeted, effective learning support interventions for students with additional needs, ensuring that they can achieve their full potential.</p>	<p><b>Annual Goal:</b></p> <p>Explore and integrate Maramataka authentically into our school's learning and cultural practices, enhancing understanding of Māori perspectives and promoting holistic student wellbeing.</p>	<p><b>Annual Goal:</b></p> <p>Build a strong foundation in learning science and implement consistent progress monitoring to support data-driven decisions and track student growth effectively.</p>
<p><b>Strategic Initiative for 2025:</b></p> <p>Develop individualised learning support plans for students with additional needs, informed by collaborative team strategies and ongoing assessment data.</p> <p><b>Intended Outcome for 2025:</b></p> <p>Students requiring additional learning support will show measurable progress, particularly in literacy, numeracy, and social-emotional development.</p>	<p><b>Strategic Initiative for 2025:</b></p> <p>Engage staff, students, and community in authentic learning opportunities about Maramataka, deepening collective cultural awareness and competence.</p> <p>Meaningfully weave Maramataka knowledge and principles into curriculum areas, routines, decision-making, and school-wide planning.</p> <p><b>Intended Outcome for 2025:</b></p> <p>Staff and students demonstrate increased understanding and appreciation of Maramataka and its significance to Māori culture.</p>	<p><b>Strategic Initiatives</b></p> <p>Build a strong, research-based foundation by offering professional development and ongoing learning opportunities focused on the science of learning.</p> <p>Develop and integrate robust systems for tracking student progress, ensuring consistency in data collection and analysis.</p> <p><b>Intended Outcome for 2025:</b></p> <p>Staff are well-versed in learning science, enabling them to adopt and adapt evidence-based practices that enhance instructional quality.</p> <p>Consistent, reliable progress monitoring leads to more informed decisions that address student needs and drive growth.</p> <p>An effective tracking system that clearly shows progress, helping</p>

	Students and staff experience improved emotional, social, and environmental wellbeing aligned with Maramataka practices.	educators, students, and parents understand learning trajectories and areas for improvement.
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**Annual Action Plan**

<b>Strategic Goal 1</b>				Provide targeted, effective learning support interventions for students with additional needs, ensuring that they can achieve their full potential.
<b>Strategic Initiative for 2025:</b>				Develop individualized learning support plans for students with additional needs, informed by collaborative team strategies and ongoing assessment data.
<b>Intended Outcome for 2025:</b>				Students requiring additional learning support will show measurable progress, particularly in literacy, numeracy, and social-emotional development.
<b>Giving Effect to Te Tiriti O Waitangi:</b>				<p>This goal supports Te Tiriti o Waitangi by putting into practice its core principles—partnership, protection, and participation—in a tangible way within the school setting. Here’s how:</p> <ul style="list-style-type: none"> <li>• <b>Partnership:</b> The goal calls for collaborative, individualized learning support plans developed through teamwork between learning support coordinators, classroom teachers, and external services. This collaboration mirrors the Treaty’s call for genuine partnership, ensuring that families and communities, especially those of Māori students, are involved in decision-making.</li> <li>• <b>Protection:</b> By regularly reviewing and updating learning support plans and tracking interventions, the approach safeguards the cultural and educational rights of students with additional needs. It helps ensure that these students, including Māori, receive culturally responsive support that respects and protects their identity and heritage.</li> <li>• <b>Participation:</b> The focus on targeted professional learning for teachers ensures that educators are equipped to deliver support that is inclusive and responsive to all learners. This not only enhances academic outcomes in literacy, numeracy, and social-emotional development but also ensures that every student can fully participate in their learning journey.</li> </ul> <p>In essence, the goal makes the principles of Te Tiriti o Waitangi a living part of the educational strategy, ensuring equitable and culturally sensitive support for all students.</p>
<b>Key Actions</b>	<b>Who is Responsible?</b>	<b>When Will This Happen?</b>	<b>What Actually Happened?</b>	
Review and update learning support plans for identified students, incorporating RTLB and other external support services as needed.	SMT, SENCO, Learning Support Coordinators and Classroom Teachers	Twice per year officially with whole team and fortnightly communication between specialist teacher and classroom teacher		
Implement targeted PLD for teachers focused on meeting the needs of students with additional learning challenges.	SMT, SENCO, Learning Support Coordinators and Classroom Teachers	As required throughout the year		

**Annual Action Plan**

<b>Strategic Goal 2</b>	Explore and integrate Maramataka authentically into our school's learning and cultural practices, enhancing understanding of Māori perspectives and promoting holistic student wellbeing.		
<b>Strategic Initiative for 2025:</b>	Engage staff, students, and community in authentic learning opportunities about Maramataka, deepening collective cultural awareness and competence.  Meaningfully weave Maramataka knowledge and principles into curriculum areas, routines, decision-making, and school-wide planning.		
<b>Intended Outcome for 2025:</b>	Staff and students demonstrate increased understanding and appreciation of Maramataka and its significance to Māori culture.  Students and staff experience improved emotional, social, and environmental wellbeing aligned with Maramataka practices.		
	<p>This goal supports Te Tiriti o Waitangi by putting into practice its core principles—partnership, protection, and participation—in a tangible way within the school setting. Here’s how:</p> <ul style="list-style-type: none"> <li>• <b>Partnership:</b> By exploring and integrating Maramataka (the Māori lunar calendar) in the school's learning and cultural practices, we're actively partnering with Māori to bring <i>mātauranga Māori</i> (Māori knowledge) into the daily life of the school. This aligns with the principle of working together and valuing Māori voices and perspectives.</li> <li>• <b>Protection:</b> We're protecting taonga Māori, such as traditional knowledge and practices, by not only acknowledging Maramataka but embedding it into teaching and learning. This helps ensure Māori cultural practices are preserved, respected, and passed on to the next generation.</li> <li>• <b>Participation:</b> When students, staff, and whānau are involved in learning through Maramataka, we’re creating inclusive spaces where Māori can see themselves and their knowledge systems reflected and valued in school life. It also invites all learners to understand and engage with a Māori worldview.</li> </ul>		
<b>Key Actions</b>	<b>Who is Responsible?</b>	<b>When Will This Happen?</b>	<b>What Actually Happened?</b>
Facilitate professional development for staff with local experts on Maramataka.	Bili and Kyra	Throughout the year	

Incorporate Maramataka into school assemblies, newsletters, classrooms, and communications to build ongoing awareness.	SLT	Throughout the year	
Plan school activities, gardening, environmental projects, and wellness initiatives around Maramataka cycles.	Bili	Throughout the year	
Invite whānau and community members into the school to share their knowledge, experiences, and stories related to Maramataka.	Bili and Kyra	Throughout the year	
Regularly review and evaluate Maramataka integration through staff and student reflections.	Bili	Throughout the year	

**Annual Action Plan**

<b>Strategic Goal 3</b>	<b>Clearer Curriculum and Smarter assessment and reporting</b>
<b>Strategic Initiative for 2025:</b>	<p>Build a strong, research-based foundation by offering professional development and ongoing learning opportunities focused on the science of learning.</p> <p>Develop and integrate robust systems for tracking student progress, ensuring consistency in data collection and analysis.</p>
<b>Intended Outcome for 2025:</b>	<p>Staff are well-versed in learning science, enabling them to adopt and adapt evidence-based practices that enhance instructional quality.</p> <p>Consistent, reliable progress monitoring leads to more informed decisions that address student needs and drive growth.</p> <p>An effective tracking system that clearly shows progress, helping educators, students, and parents understand learning trajectories and areas for improvement.</p>
	<p>This goal supports Te Tiriti o Waitangi by putting into practice its core principles—partnership, protection, and participation—in a tangible way within the school setting. Here’s how:</p> <ul style="list-style-type: none"> <li>• <b>Partnership:</b> By building a research-based foundation and investing in professional development, we’re ensuring that all teachers are equipped to teach effectively — including teaching Māori ākonga in ways that work best for them. If this</li> </ul>

	<p>learning includes culturally responsive pedagogies, it reflects a commitment to working in partnership with Māori whānau and communities to support student success.</p> <ul style="list-style-type: none"> <li>• <b>Participation:</b> Robust systems for tracking student progress can be a powerful tool for ensuring equitable learning opportunities, especially when they're used to identify and respond to the specific needs of Māori learners. We're creating pathways for Māori students to participate fully and succeed in the school system.</li> <li>• <b>Protection:</b> Consistent data collection and analysis can highlight disparities or patterns in achievement, enabling targeted support for Māori learners. This protects their right to high-quality, equitable education, and helps ensure that Te Tiriti promises are upheld through action, not just intention.</li> </ul>		
Key Actions	Who is Responsible?	When Will This Happen?	What Actually Happened?
Organise workshops and seminars on learning science fundamentals. (Harnessing the Science of Learning by Nathaniel Swain and Learning in the Fast Lane by Suzy Pepper Rollins.)	SLT - Matt and Greta	Throughout the year	
Create collaborative learning communities for sharing best practices.	Matt - AST	Beginning term 1	
Establish a routine schedule for data collection, review, and reflection sessions.	SLT - Matt and Greta	Throughout the year	
Regularly review student data to refine teaching approaches and interventions.	SLT - Matt and Greta Whole staff	Throughout the year	

# Statement of Variance Reporting



Annual Action Plan			
<b>Strategic Goal 1</b>	To increase Te Reo me o tikanga within our localised curriculum		
<b>Strategic Initiative for 2024</b>	<ul style="list-style-type: none"> <li>➤ Build whakawhaungatanga and manaakitanga – Te Mataiaho</li> <li>➤ Ako – begin to develop learner profile.</li> </ul>		
<b>Intended Outcome for 2024</b>	Te Mataiaho will be evident in kaiako planning and teaching approach. Collect and review a range of learner profiles from schools similar to Te Awa’s Kaupapa (Te Whare tapu o te ngākau māori)		
Key Actions	Who is Responsible?	When Will This Happen?	What Actually Happened?
<b>Weekly Waanga:</b> Conduct regular workshops for kaiako focused on integrating Te Reo and tikanga into their daily practice.	Sasha and Michael	Every Tuesday 8am-8.45	This started very strong for the first half of the year then one of the people responsible got unwell and resigned. It continued but not with the depth of knowledge.
<b>Ako:</b> Integrate key readings into all Kaiako professional growth cycles, discussion of these will be discussed in meetings	Greta will select and involve other kaimahi ideas and suggestions	Fortnightly 12/01 26/02 11/03 25/03	This started off well and ended up being more in-depth and looking at the reading in relation to our tamariki and target students on our POD’s.
<b>Promoting Tikanga and Kawa:</b> Take all year 4 to 6 ākonga to Pukemokimoki marae for a Noho in term 1	Michael to organise initially - Year 4 -6 kaiako to collaboratively plan the visit	Term 1 TBC week 8/9	We had a great day at the marae and seniors stayed. We also planned to visit and stay every term unfortunately in term 2 and 4 the missed out due to tangi, but term 4 we had one in the school hall, so they didn’t completely miss out.
<b>Iwi Engagement:</b> hold a whānau celebration day for Matariki Termly celebration breakfast with whānau	All kaimahi will share the responsibility holding this event	week 8/9 term 2 tbc confirm with Sasha PM  last day of every term	We had our whānau breakfast Thursday in last week of every term and joined in the martariki festival in Maraenui.

<b>Hauora:</b> Complete a Boxall profile assessment on every new entrant into the school.	New entrant kaiako and Sasha	4-6 weeks after starting school then after 6mths	We gave extra release to ensure these were done on all new entrant tamariki, so we have a great picture of their social and emotional wellbeing.
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Annual Action Plan			
<b>Strategic Goal 2</b>	Taiao (environment) to develop a caring environment where kaitiakitanga is fostered		
<b>Strategic Initiative for 2024</b>	<ul style="list-style-type: none"> <li>➤ Explore our Māra Hūpara and integrate into classroom programmes.</li> <li>➤ Investigate our story and local Pūrākau</li> </ul>		
<b>Intended Outcome for 2024</b>	Kaiako will show an understanding through their planning of pūrākau and our Māra Hūpara		
Key Actions	Who is Responsible?	When Will This Happen?	What Actually Happened?
All Kaiako and tamariki will visit the MTG and learn local pūrākau	Michael to book and organise the bus asap and RAMS	Term 1 week 7 whole school over two days	This was an amazing trip that the tamariki still talk about, it outlined the importance of trips outside school to ensure we give our tamariki experiences.
Integrated plans to reflect a focus on local pūrākau and tamariki can retell local pūrākau	Kaiako will collaboratively plan and will then refine details that are relevant to their individual classes.	Term 2-4 at first planning meeting	This was achieved through using the 'accountable talk' model we learnt when we had our oral language PLD with Del. It a perfect model as
<b>Ākonga-Led Initiatives:</b> Empower ākonga to take the lead in re-telling pūrākau in the Māra Hūpara and recording these on QR codes.	Matt and KEEN leaders	Term2-4	We have very few of these made and never got around to the QR codes, this will be a priority for the year.

Annual Action Plan	
<b>Strategic Goal 3</b>	Implement Literacy and numeracy through a tikanga lens
<b>Strategic Initiative for 2024</b>	<ul style="list-style-type: none"> <li>➤ Math and lit programmes will reflect the Kaupapa of Te Kura Tapa Whā.</li> <li>➤ Develop a more culturally responsive teaching and learning approach using the MAC Kaupapa.</li> </ul>

Intended Outcome for 2024	To teach tamariki the way <b>they</b> learn		
Key Actions	Who is Responsible?	When Will This Happen?	What Actually Happened?
whānau Whanaunatanga hui 3 days of individual interviews of half an hour each	All kaiako	31 <sup>st</sup> , 1 <sup>st</sup> and 2 <sup>nd</sup> Feb 2024	Both staff and whānau found this a more positive and rewarding way of introduction. Feedback from one tamariki “it was cool cause she remembered the things I liked, and we could talk about them during class”
Constantly reflect on what Kaiako have learnt from whānau hui about their ākongā and how is this impacting your teaching of individuals.	Kaiako in PODs	Fortnightly even weeks throughout the year.	We consistently reflected on this and when we had other conversations with tamariki or whānau we added to the information we had written in pastoral notes.
PLD on differentiated learning	Kaiako in PODs	Fortnightly even weeks throughout the year.	This was worked alongside the target students and professional growth cycles. We looked at testing and OTJ’s and developed differentiated learning programmes for individuals looking at what styles we saw and in discussion with
PLD on Te Kura Tapa Whā.	Kaiako in staff meetings		This didn’t happen; we took too much on.
Implement MAC tasks	Greta, Mac team, all kaimahi		Started the discussion around badges and whether they are based on all the MAC ngaku or if we choose which ones are most relevant. Discussion as to who takes over when cultural leader leaves at the end of the year. Will re-look when new person is in place as to strengths and direction.
Monitor student progress on structured literacy yr 0-3	Teachers will collect data Lucy to collate and report to board.	Terms 1 and 3	We are definitely seeing the impact of structured lit in the school, the most notable was the significant growth in 5 year 3 students who moved significantly (between 15 and 7 levels) this is a result of consistent teaching of structured literacy
Investigate the revised learning progression (new National name) in lit and num.	All kaiako	Term 3 and 4	We have made a great start on the new curriculum and the phases. We have unpacked them as a whole staff, what it looks like, sounds like and what our expectations are when it comes to teaching and utilising

			<p>the new resources. We were luckily enough to get our resources before school started and could have a good play with them before school. We have sent the jnr school on PLD outside the school to do with numercon and have watched the webinars for both that and PR1ME and how to plan, teach and assess.</p>
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