

TAI WANANGA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 632

Principal: Toby Westrupp

School Address: Ruakura AgResearch Centre East Street

School Postal Address: P O Box 14024, Five Cross Roads, Hamilton, 3252

School Phone: 07 853 0035

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TAI WANANGA

Annual Financial Statements - For the year ended 31 December 2024

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Tai Wananga

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.

Paula Huia Rawiri

Full Name of Presiding Member



Signature of Presiding Member

29/05/2025

Date:

Toby Te Anini-o-Rongo Westrupp

Full Name of Principal



Signature of Principal

29/05/2025

Date:

Tai Wananga 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 | 4,214,491 | 3,923,949 | 4,339,275 |
| Locally Raised Funds | 3 | 46,543 | 21,100 | 38,243 |
| Interest | | 42,638 | 27,000 | 35,339 |
| Total Revenue | | 4,303,672 | 3,972,049 | 4,412,857 |
| Expense | | | | |
| Locally Raised Funds | 3 | 48,092 | 24,900 | 30,190 |
| Learning Resources | 4 | 2,384,866 | 2,306,114 | 2,342,186 |
| Administration | 5 | 882,832 | 814,837 | 897,792 |
| Interest | | 1,909 | 812 | 1,583 |
| Property | 6 | 862,005 | 818,354 | 837,904 |
| Other Expenses | 7 | - | - | 8,426 |
| Loss on Disposal of Property, Plant and Equipment | | 2,315 | - | 5,999 |
| Total Expense | | 4,182,019 | 3,965,017 | 4,124,080 |
| Net Surplus / (Deficit) for the year | | 121,653 | 7,032 | 288,777 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 121,653 | 7,032 | 288,777 |

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

Tai Wananga
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 | | 952,927 | 668,637 | 664,150 |
| Total comprehensive revenue and expense for the year | | 121,653 | 7,032 | 288,777 |
| Equity at 31 December | | 1,074,580 | 675,669 | 952,927 |
| Accumulated comprehensive revenue and expense | | 1,074,580 | 675,669 | 952,927 |
| Equity at 31 December | | 1,074,580 | 675,669 | 952,927 |

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.

Tai Wananga Statement of Financial Position

As at 31 December 2024

| | | 2024 | 2024 | 2023 |
|------------------------------------------|-------|------------------|-----------------------------|------------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 562,950 | 484,650 | 841,557 |
| Accounts Receivable | 9 | 177,720 | 182,157 | 158,521 |
| GST Receivable | | 37,591 | 14,155 | 31,955 |
| Prepayments | | 5,392 | 10,399 | 12,683 |
| Inventories | 10 | 1,360 | 1,756 | 3,312 |
| | | <u>785,013</u> | <u>693,117</u> | <u>1,048,028</u> |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 251,482 | 251,979 | 287,214 |
| Revenue Received in Advance | 13 | 42,168 | 160,124 | 155,846 |
| Provision for Cyclical Maintenance | | - | - | - |
| Finance Lease Liability | 14 | 11,117 | 15,691 | 10,179 |
| | | <u>304,767</u> | <u>427,794</u> | <u>453,239</u> |
| Working Capital Surplus/(Deficit) | | 480,246 | 265,323 | 594,789 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 411,453 | 423,210 | 361,889 |
| Work in Progress | | 205,524 | - | - |
| | | <u>616,977</u> | <u>423,210</u> | <u>361,889</u> |
| Non-current Liabilities | | | | |
| Finance Lease Liability | 14 | 22,643 | 12,864 | 3,751 |
| | | <u>22,643</u> | <u>12,864</u> | <u>3,751</u> |
| Net Assets | | <u>1,074,580</u> | <u>675,669</u> | <u>952,927</u> |
| Equity | | <u>1,074,580</u> | <u>675,669</u> | <u>952,927</u> |

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

Tai Wananga

Statement of Cash Flows

For the year ended 31 December 2024

| | | 2024 | 2024 | 2023 |
|-------------------------------------------------------------|------|------------------|------------------|----------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,498,189 | 1,399,078 | 1,658,979 |
| Locally Raised Funds | | 50,835 | 21,100 | 56,560 |
| Goods and Services Tax (net) | | (5,636) | - | (17,800) |
| Payments to Employees | | (682,409) | (464,000) | (518,895) |
| Payments to Suppliers | | (807,940) | (953,760) | (848,379) |
| Interest Paid | | (1,909) | (812) | (1,583) |
| Interest Received | | 43,869 | - | 32,854 |
| Net cash from/(to) Operating Activities | | 94,999 | 1,606 | 361,736 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (363,977) | (110,000) | (113,934) |
| Net cash from/(to) Investing Activities | | (363,977) | (110,000) | (113,934) |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (9,629) | (13,374) | (12,663) |
| Net cash from/(to) Financing Activities | | (9,629) | (13,374) | (12,663) |
| Net increase/(decrease) in cash and cash equivalents | | (278,607) | (121,768) | 235,139 |
| Cash and cash equivalents at the beginning of the year | 8 | 841,557 | 606,418 | 606,418 |
| Cash and cash equivalents at the end of the year | 8 | 562,950 | 484,650 | 841,557 |

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.

Tai Wananga

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Tai Wananga (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.

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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of 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:

| | |
|------------------------------------------|---------------|
| Furniture and Equipment | 10-15 years |
| Information and Communication Technology | 4-5 years |
| Motor Vehicles | 5 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) 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.

s) 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.

t) 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.

u) Budget Figures

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

v) 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 | 1,146,223 | 1,005,401 | 1,162,604 |
| Teachers' Salaries Grants | 1,885,893 | 1,804,516 | 2,001,811 |
| Use of Land and Buildings Grants | 706,911 | 675,504 | 686,334 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 232,029 | 213,532 | 221,169 |
| Tu Toa Transport Grant | 88,278 | 72,058 | 107,222 |
| Ruakura Transport Grant | 126,709 | 112,590 | 114,337 |
| Other Government Grants | 28,448 | 40,348 | 45,798 |
| | 4,214,491 | 3,923,949 | 4,339,275 |

3. Locally Raised Funds

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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|------------------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations and Bequests | 1,175 | 10,100 | 1,258 |
| Fees for Extra Curricular Activities | 36,371 | 2,000 | 30,602 |
| Trading | 4,049 | 6,000 | 3,999 |
| Fundraising and Community Grants | 600 | 3,000 | 2,384 |
| Other Revenue | 4,348 | - | - |
| | 46,543 | 21,100 | 38,243 |
| Expense | | | |
| Extra Curricular Activities Costs | 40,603 | 19,900 | 30,625 |
| Trading | 7,489 | 5,000 | (900) |
| Fundraising and Community Grant Costs | - | - | 465 |
| | 48,092 | 24,900 | 30,190 |
| <i>Surplus/(Deficit) for the year Locally Raised Funds</i> | (1,549) | (3,800) | 8,053 |

4. Learning Resources

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular | 149,333 | 178,098 | 134,882 |
| Employee Benefits - Salaries | 2,122,882 | 2,016,516 | 2,116,310 |
| Staff Development | 29,738 | 51,500 | 16,587 |
| Depreciation | 82,913 | 60,000 | 74,407 |
| | 2,384,866 | 2,306,114 | 2,342,186 |

5. Administration

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Audit Fees | 14,524 | 15,000 | 14,670 |
| Board Fees and Expenses | 11,226 | 15,800 | 10,135 |
| Intervention Expenses | - | 6,000 | 20,526 |
| Operating Leases | 3,589 | 10,000 | 9,190 |
| Legal Fees | - | 500 | 339 |
| Other Administration Expenses | 98,960 | 109,290 | 128,802 |
| Employee Benefits - Salaries | 317,587 | 216,000 | 281,496 |
| Insurance | 11,296 | 7,500 | 8,048 |
| Service Providers, Contractors and Consultancy | 15,180 | 17,700 | 16,073 |
| Ka Ora, Ka Ako - Healthy School Lunch Programme | 220,124 | 222,957 | 233,005 |
| Travel | 190,346 | 194,090 | 175,508 |
| | <u>882,832</u> | <u>814,837</u> | <u>897,792</u> |

6. Property

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Heat, Light and Water | 52,531 | 51,500 | 58,081 |
| Repairs and Maintenance | 37,092 | 26,600 | 31,250 |
| Use of Land and Buildings | 706,911 | 675,504 | 686,334 |
| Employee Benefits - Salaries | 37,876 | 36,000 | 29,733 |
| Other Property Expenses | 27,595 | 28,750 | 32,506 |
| | <u>862,005</u> | <u>818,354</u> | <u>837,904</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. Other Expenses

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-------------------------------------------|----------------------|-------------------------------------|----------------------|
| Loss on Uncollectable Accounts Receivable | - | - | 8,426 |
| | <u>-</u> | <u>-</u> | <u>8,426</u> |

8. Cash and Cash Equivalents

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-------------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 562,950 | 484,650 | 841,557 |
| Cash and cash equivalents for Statement of Cash Flows | <u>562,950</u> | <u>484,650</u> | <u>841,557</u> |

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

Of the \$562,950 Cash and Cash Equivalents, \$42,168 of Revenue Received in Advance is held by the school, as disclosed in note 13.

9. Accounts Receivable

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--------------------------------------------|----------------------|-------------------------------------|----------------------|
| Receivables | 3,780 | 28,300 | 6,091 |
| Interest Receivable | 1,254 | - | 2,485 |
| Teacher Salaries Grant Receivable | 172,686 | 153,857 | 149,945 |
| | <u>177,720</u> | <u>182,157</u> | <u>158,521</u> |
| Receivables from Exchange Transactions | 5,034 | 28,300 | 8,576 |
| Receivables from Non-Exchange Transactions | 172,686 | 153,857 | 149,945 |
| | <u>177,720</u> | <u>182,157</u> | <u>158,521</u> |

10. Inventories

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|----------|----------------------|-------------------------------------|----------------------|
| Uniforms | 1,360 | 1,756 | 3,312 |
| | <u>1,360</u> | <u>1,756</u> | <u>3,312</u> |

11. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|------------------------------------------|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2024 | | | | | | |
| Building Improvements | 1,436 | - | - | - | (36) | 1,400 |
| Furniture and Equipment | 207,482 | 30,767 | (2,250) | - | (24,442) | 211,557 |
| Information and Communication Technology | 70,532 | 70,818 | (65) | - | (31,090) | 110,195 |
| Motor Vehicles | 69,705 | - | - | - | (14,815) | 54,890 |
| Leased Assets | 12,646 | 33,207 | - | - | (12,519) | 33,334 |
| Library Resources | 88 | - | - | - | (11) | 77 |
| | <u>361,889</u> | <u>134,792</u> | <u>(2,315)</u> | <u>-</u> | <u>(82,913)</u> | <u>411,453</u> |

The net carrying value of equipment held under a finance lease is \$33,334 (2023: \$12,646)

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 | 1,458 | (58) | 1,400 | 1,458 | (22) | 1,436 |
| Furniture and Equipment | 515,340 | (303,783) | 211,557 | 543,395 | (335,913) | 207,482 |
| Information and Communication Technology | 311,876 | (201,681) | 110,195 | 252,418 | (181,886) | 70,532 |
| Motor Vehicles | 223,887 | (168,997) | 54,890 | 251,713 | (182,008) | 69,705 |
| Leased Assets | 186,720 | (153,386) | 33,334 | 215,228 | (202,582) | 12,646 |
| Library Resources | 2,181 | (2,104) | 77 | 2,181 | (2,093) | 88 |
| | <u>1,241,462</u> | <u>(830,009)</u> | <u>411,453</u> | <u>1,266,393</u> | <u>(904,504)</u> | <u>361,889</u> |

12. Accounts Payable

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-------------------------------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Creditors | 60,176 | 60,646 | 121,070 |
| Accruals | 16,342 | 13,758 | 14,170 |
| Employee Entitlements - Salaries | 172,686 | 153,857 | 149,945 |
| Employee Entitlements - Leave Accrual | 2,278 | 23,718 | 2,029 |
| | <u>251,482</u> | <u>251,979</u> | <u>287,214</u> |
| Payables for Exchange Transactions | 251,482 | 251,979 | 287,214 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>251,482</u> | <u>251,979</u> | <u>287,214</u> |

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-------------------------|----------------------|-------------------------------------|----------------------|
| Fees in Advance Ruakura | 1,375 | 160,124 | 1,053 |
| Fees in Advance Tu Toa | 2,593 | - | 541 |
| MOE Grants in Advance | - | - | 116,254 |
| Gateway | 38,200 | - | 37,998 |
| | <u>42,168</u> | <u>160,124</u> | <u>155,846</u> |

14. Finance Lease Liability

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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--------------------------------------------------|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 13,558 | 15,691 | 10,918 |
| Later than One Year and no Later than Five Years | 25,539 | 12,864 | 3,935 |
| Future Finance Charges | (5,337) | - | (923) |
| | <u>33,760</u> | <u>28,555</u> | <u>13,930</u> |

Represented by

| | | | |
|---------------------------------------|---------------|---------------|---------------|
| Finance lease liability - Current | 11,117 | 15,691 | 10,179 |
| Finance lease liability - Non current | 22,643 | 12,864 | 3,751 |
| | <u>33,760</u> | <u>28,555</u> | <u>13,930</u> |

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

| | 2024 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions | Closing Balances \$ |
|-----------------------------------|------|-------------|---------------------------|----------------------------|----------------|------------------------|---------------------------|
| UNC Site: Replace Glass Panelling | | 247849 | - | 18,668 | (18,668) | - | - |
| Totals | | | - | 18,668 | (18,668) | - | - |

Represented by:

| | |
|---------------------------------------------------|---|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | - |

| | 2023 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions | Closing Balances \$ |
|------------------------------|------|-------------|---------------------------|----------------------------|----------------|------------------------|---------------------------|
| Infinity Replacement Project | | 242365 | - | 19,245 | (19,245) | - | - |
| Totals | | | - | 19,245 | (19,245) | - | - |

Represented by:

| | |
|---------------------------------------------------|---|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | - |

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

| | 2024 | 2023 |
|----------------------------------------------------|------------------|------------------|
| | Actual | Actual |
| | \$ | \$ |
| <i>Board Members</i> | | |
| Remuneration | 4,400 | 3,200 |
| <i>Leadership Team</i> | | |
| Remuneration | 1,027,965 | 1,008,136 |
| Full-time equivalent members | 8.89 | 9.00 |
| Total key management personnel remuneration | 1,032,365 | 1,011,336 |

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has a Finance committee (3 members) that met 7 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

| | 2024 | 2023 |
|---------------------------------------------------------|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 170 - 180 | 160 - 170 |
| Benefits and Other Emoluments | 5 - 6 | 4 - 5 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration | 2024 | 2023 |
|---------------------|-------------------|-------------------|
| \$000 | FTE Number | FTE Number |
| 100 - 110 | 2.00 | 3.00 |
| 110 - 120 | 6.00 | 3.00 |
| 120 - 130 | 2.00 | 2.00 |
| | 10.00 | 8.00 |

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: nil).

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

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---------------------------------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 562,950 | 484,650 | 841,557 |
| Receivables | 177,720 | 182,157 | 158,521 |
| Investments - Term Deposits | - | - | - |
| Total financial assets measured at amortised cost | <u>740,670</u> | <u>666,807</u> | <u>1,000,078</u> |

Financial liabilities measured at amortised cost

| | | | |
|--------------------------------------------------------|----------------|----------------|----------------|
| Payables | 251,482 | 251,979 | 287,214 |
| Finance Leases | 33,760 | 28,555 | 13,930 |
| Total financial liabilities measured at amortised cost | <u>285,242</u> | <u>280,534</u> | <u>301,144</u> |

22. Events After Balance Date

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

23. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAI WANANGA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Tai Wananga (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 19, 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 Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 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, 23 to 37, 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.

A handwritten signature in black ink, appearing to read 'JL', written in a cursive style.

Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Tai Wananga

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|-----------------------|---------------------------|------------------------------------|--------------------------------------|
| Paula Rawiri | Presiding Member | Appointed | Sep 2025 |
| Toby Westrupp | Principal | ex Officio | |
| Davina Moke | Parent Representative | Elected | Sep 2025 |
| Endine Dixon Harris | Limited Statutory Manager | Appointed | Jul 2024 |
| Hemi Rau | Other | Appointed | Feb 2024 |
| Laurie Hakiwai | Other | Appointed | Feb 2024 |
| Karleen Puriri Turner | Other | Appointed | Sep 2025 |
| Erina Watene | Other | Appointed | Sep 2025 |
| Mathew Williams | | Co-opted | Sep 2025 |
| Hori Mana | Parent Representative | Elected | Sep 2025 |

Tai Wananga

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,580 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Tai Wananga 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.

Data Analysis of Variance 2024

2024 Academic Goals

In 2024, our goal was to enhance the overall quality of learning to drive higher achievement. The sharp decline in University Entrance data in 2022 and 2023 highlighted the need for rapid improvement across all areas. Ruakura continued its focus on Level 2, while Tu Toa integrated the new Level 1 NCEA standards into its program.

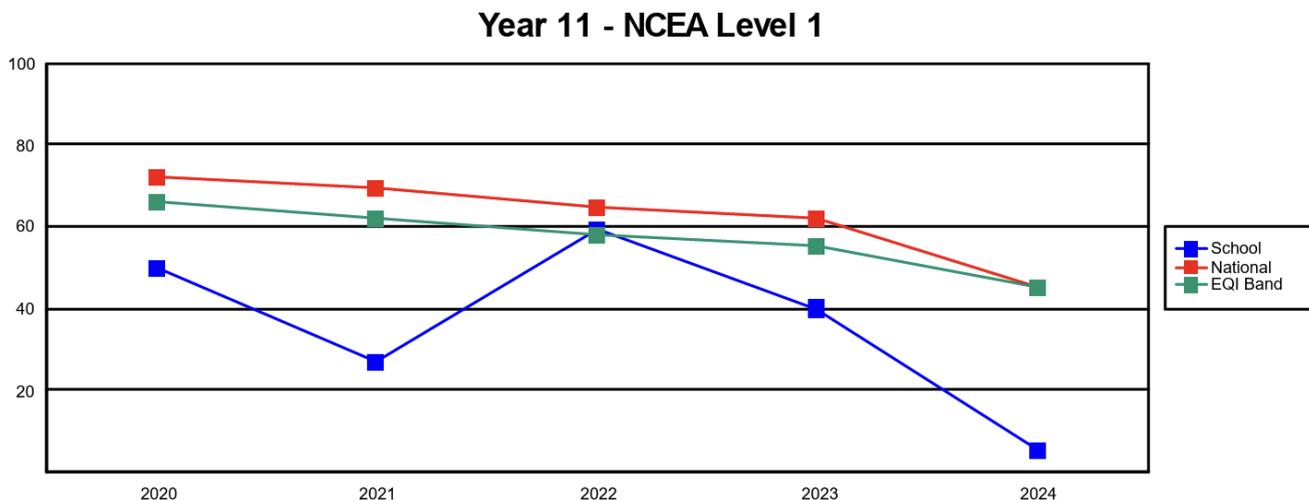
The Common Assessment Activities (CAAs) were a key focus, with exams held in early May and late September. Literacy and numeracy were integrated into Mathematics and English classes, as well as delivered through dedicated learning blocks. With the expertise of external p, both kura were able to access tailored support and training to meet the specific needs of taiohi. However, as CAAs were still relatively new, both kura encountered challenges with the online portal, including login issues and difficulties navigating the marking rubric—frustrations that kaitiaki found particularly challenging.

Break down of achievement.

The overall Achievement in 2024 is commendable. Tai Wānanga is above the national average for years 12 to year 13.

Level 1 Achievement:

Results indicate a gradual decline in achievement over two years from 2022 to 2023, followed by a sharp 34.7% drop in Level 1 results in 2024. Level 1 courses were primarily delivered at Tu Toa, while Ruakura limited involvement to Level 1 numeracy/literacy—marking a significant decrease in participation compared to previous years. It should be noted that many secondary schools have started shifted their focus to NCEA level 2

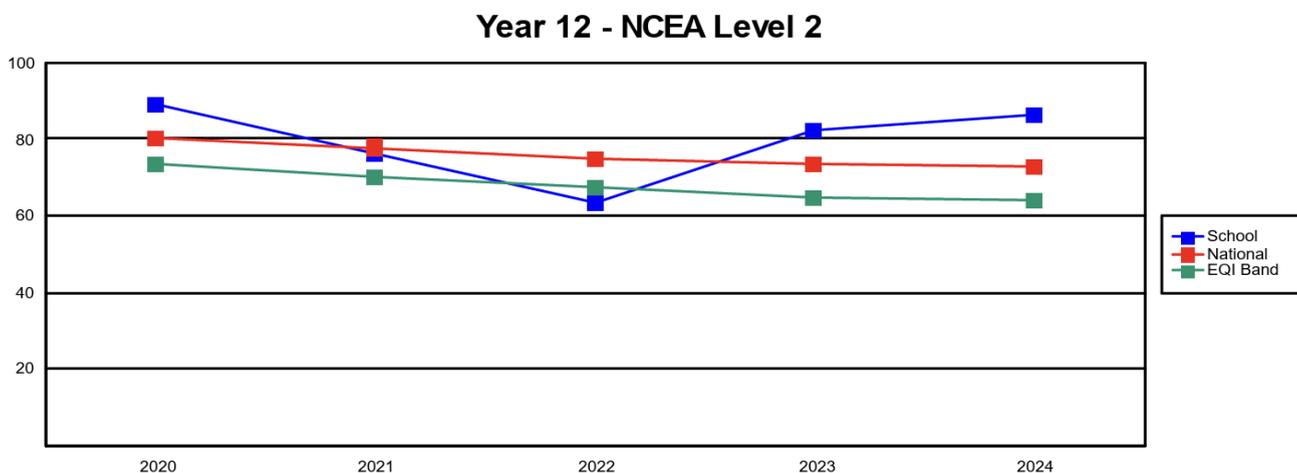


Comparative Data Analysis:

- The low NCEA L1 achievement is for a number of reasons. These include; Ruakura students doing a hybrid programme that focuses on level two. They aim to achieve L1 literacy/numeracy and to accumulate a further 25-35 level two credits. Some of our Y11 students at TWTT who achieved NCEA L1 are included in the Y12 cohort.

Level Two Achievement:

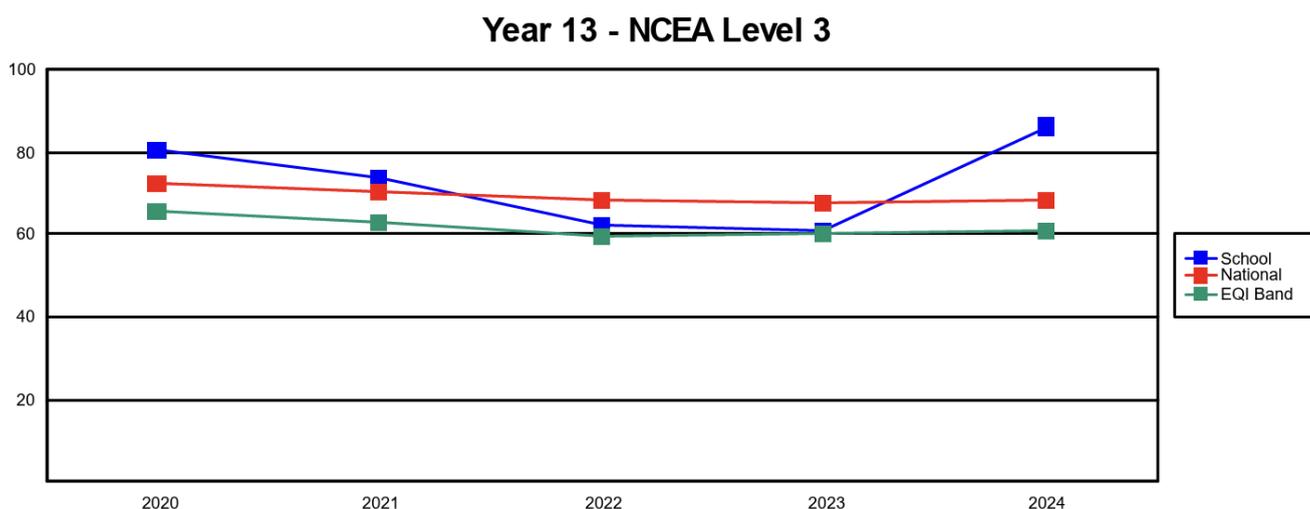
Ruakura's achievement of the second-highest results in five years can be credited to a well-structured program, developed over two years to support taiohi success. Additionally, the Mathematics, Arts, and English programs played a crucial role in providing valuable support to a significant number of students. Tu Toa's engagement with external providers, particularly tertiary institutions, supported a demographic focused on achieving specific ITLP goals. This resulted in an overall performance increase of 13.5% above the national average.



- In 2024 we are **well above the L2/L3 achievement levels** nationally, and **above the national UE achievement results.**

Tai Wānanga [L2 - 86.2%](#) [L3 - 86.2%](#) [-UE - 51.7%](#) Nationally [L2 72.7%](#) [L3 68.2%](#) [UE 48.2%](#)

Level Three Achievement:



At NCEA L3 a vast improvement from 2023 is evident, with a 23.1% increase in achievement for 2024—18% above the national average. These results demonstrate the positive impact of taiohi engaging in tertiary provider programs and working towards attaining 80 credits across a range of subject areas.

Success within this cohort was strongly supported by a collaborative approach, where kaitiaki provided close mentorship, working in partnership with whānau to guide taiohi through their learning journey.

UE Entrance:

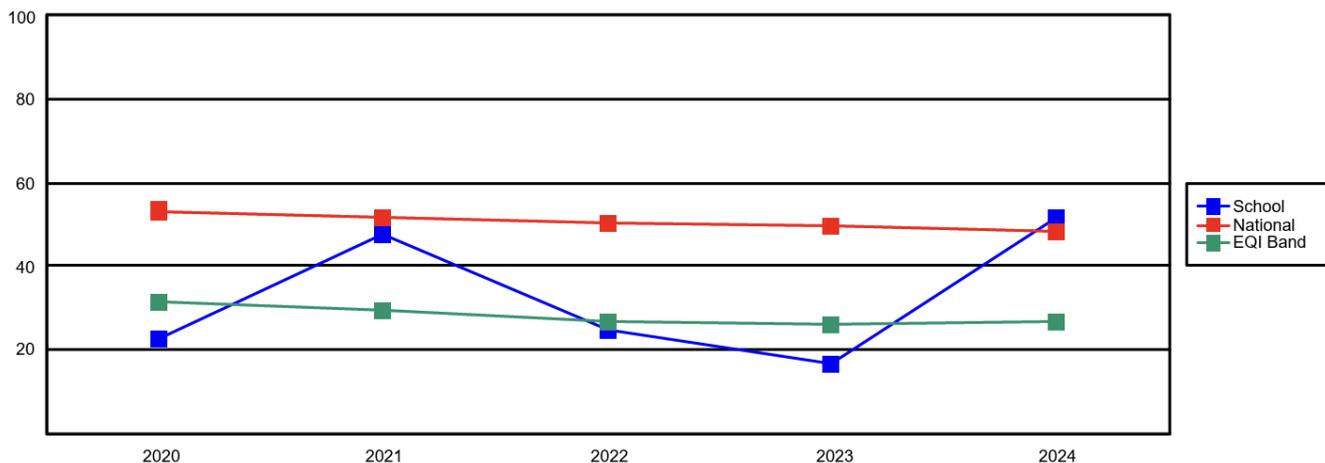
The University Entrance (UE) results for 2024 have reached their highest level in the past five years, demonstrating a significant improvement from 2023. Our results surpassed the national average by 35%, reflecting strong academic progress.

Results Summary

- **Tua Toa:** 5 out of 15 taiohi achieved University Entrance, resulting in a **33% pass rate**.
- **Ruakura:** Achieved a **66% pass rate**, 10 out of 13 indicating a strong performance.
- **Unenrolled Taiohi:** 3 taiohi from Ruakura remain in the dataset but are currently unenrolled.

This success aligns with the strong performance at Level 3, where taiohi were encouraged to complete three subject areas alongside UE literacy as a key requirement. Subjects contributing to these outcomes included Mathematics, English, Physical Education, Sciences, Te Ao Haka, Dance and Photography.

Year 13 - University Entrance



Further Analysis

‘Results by gender, comparison with national achievement levels and socio-economic barriers’

- **Male: In 2024 we are well above the L2/L3/UE national achievement levels.** Our Māori boys can achieve at high levels, despite the stereotype

Tai Wānanga [L2 - 83.3%](#) [L3 - 92.9%](#) [UE - 50%](#) Nationally L2 [70.7%](#) L3 [65.7%](#) [UE 42.5 %](#)

- **Female: In 2024 we are well above the L2/L3 achievement levels and on a par with UE achievement.**

Tai Wānanga [L2 - 90.9%](#) [L3 - 80%](#) [UE - 53.3%](#) Nationally L2 [74.8%](#) L3 [70.6%](#) [UE 53.6 %](#)

- Contributing factors to high achievement are;
 - a) A number of students achieving level two credits as Y11s
 - b) The sheer effort of staff who push our students all the way to the end, this is largely a result of having strong relationships.

- c) An additional contributing factor is the number of secondary/tertiary provider courses our students are enrolled on. **Consistent attendance is also a critical factor.**

Through collective effort, whānau ora and partnership, all of our taiohi are capable of achieving

‘Enrolment based accumulated results by ethnicity, comparison with national achievement levels and socio-economic barriers’

- Our results provide evidence that **we can achieve equally as well, if not better than other ethnicities**
- In 2024, **we are well above the L2/L3/UE national achievement levels of Māori nationally.**

Tai Wānanga [L2 - 86.2%](#) [L3 - 86.2%](#) [UE - 51.7%](#) Nationally [L2 64.3%](#) [L3 57.9%](#) [UE 29.9 %](#)

- In 2024 we are **well above the L2/L3 achievement levels of European and on a par with UE achievement.**

Tai Wānanga [L2 - 86.2%](#) [L3 - 86.2%](#) [UE - 51.7%](#) Nationally [L2 77.8%](#) [L3 71.6%](#) [UE 53.3 %](#)

A structured and disciplined approach played an important role in these achievements. Kaitiaki emphasised the importance of deadlines, maintained clear communication with whānau, and ensured taiohi remained accountable for their progress. Taiohi were required to complete all work before leaving and were encouraged to return for reassessments if needed, reinforcing a culture of perseverance and achievement.

Toby Westrupp (Tumuaki)

2024 Evaluation of Schools Progress and Achievement Report

The following report is a summarised evaluation of Tai Wānanga progress and achievement in 2024. The evaluation includes the annual targets as outlined and stated in our 2024 Annual Implementation plan.

KIA TŪ PROGRESS AND ACHIEVEMENT

2024 NCEA ACHIEVEMENT DATA:

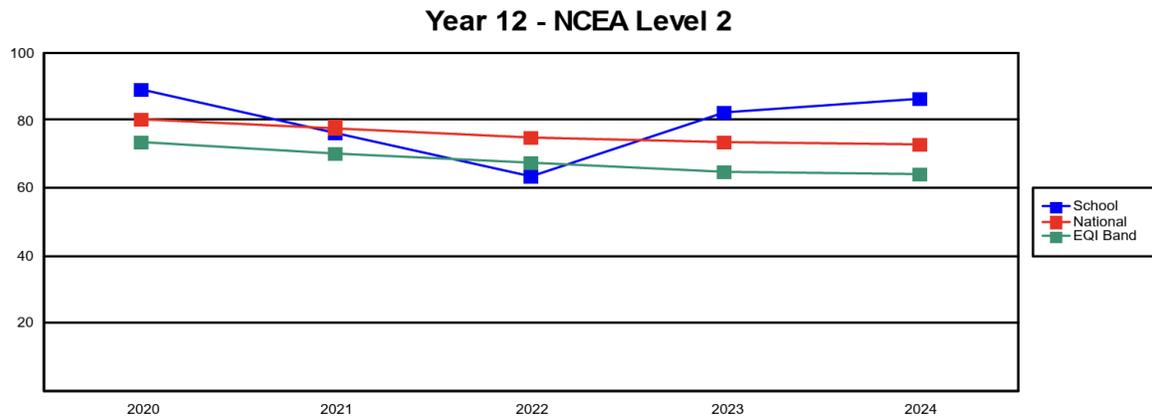
In 2024, our goal was to enhance the overall quality of learning to drive higher achievement.

The overall Achievement in 2024 is commendable. Tai Wānanga is above the national average for years 12 to year 13. Ruakura continued its focus on Level 2, while Tu Toa integrated the new Level 1 NCEA standards into its program. In 2024 we are well above the L2/L3 achievement levels nationally, and above the UE achievement results.

Tai Wānanga **L2 - 86.2% L3 - 86.2% -UE - 51.7%** Nationally **L2 72.7% L3 68.2% UE 48.2 %**

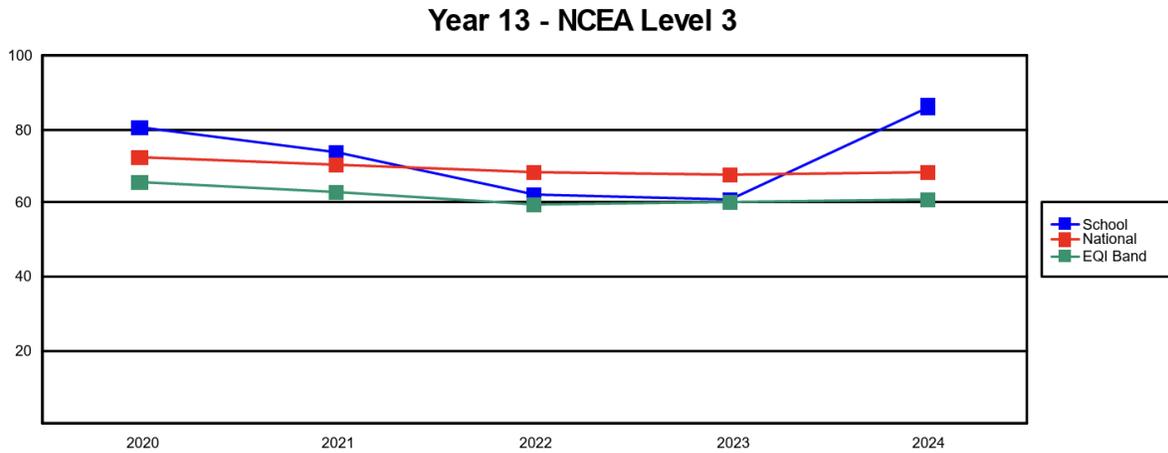
Level Two Achievement:

Ruakura’s achievement of the second-highest results in five years can be credited to a well-structured unit standard program, developed over two years to support taiohi success. Additionally, the Mathematics, Arts, and English programs played a crucial role in providing valuable support to a significant number of students. Tu Toa's engagement with external providers, particularly tertiary institutions, supported a demographic focused on achieving specific ITLP goals. This resulted in an overall performance increase of 13.5% above the national average.



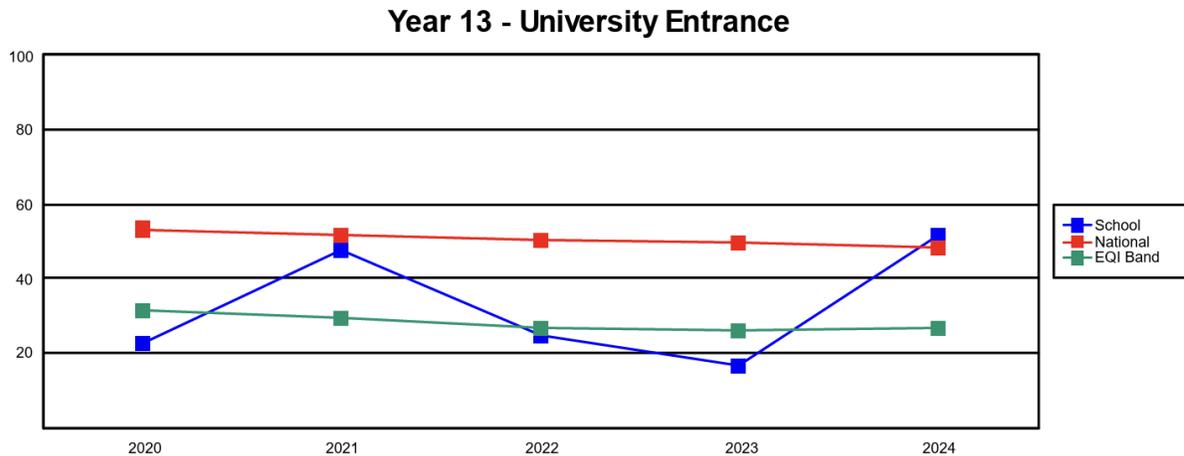
Level Three Achievement:

A vast improvement from 2023 is evident, with a 23.1% increase in achievement for 2024—18% above the national average. These results demonstrate the positive impact of taiohi engaging in tertiary provider programs and working towards attaining 80 credits across a range of subject areas.



UE Entrance:

The University Entrance (UE) results for 2024 have reached their highest level in the past five years, demonstrating a significant improvement from 2023. Surpassing the national average by 35%, is a reflection of a strong academic programme.



CAA LITERACY and NUMERACY:

Annual Target

By the end of year all Y11 taiohi would have achieved the two specified literacy standards for CAAs.

The Common Assessment Activities (CAAs) were a key focus, with exams held in early May and late September. Literacy and numeracy were integrated into Mathematics and English classes. With the expertise of Chrystal Hapuku and Sharleen Nathan, both kura were able to access tailored support and training to meet the specific needs of taiohi. As CAAs were still relatively new, like many secondary schools, we encountered challenges with the online portal, including login issues and difficulties navigating the marking rubric

15 taiohi successfully passed numeracy through the Common Assessment Activities (CAAs), while 9 achieved literacy. Moving forward, we aim to have Year 10, 11, and 12 students participate in these assessments. To support CAA preparation, we have incorporated dedicated learning blocks and intensive literacy-focused sessions within English classes.

Y9 Y10 LITERACY and NUMERACY

The goal was to review and strengthen systems and processes for assessing, monitoring, tracking and reporting on taiohi progress and achievement in literacy and mathematics in Years 9 – 10.

Annual Target

Year 9

Reading: To accelerate the progress of the 14 taiohi or 47% of cohort who are currently well below or below the curriculum expectations level

Writing: To accelerate the progress of the 25 students or 93% of the cohort who are currently well below or below the curriculum expectations level

In summary:

Reading

Achieved: By year's end 21/30 students(70%) were at or above the curriculum level. 9/30 (30%) were below or well below

Writing

Achieved. At the year's start we had 14/30 (46%) students below and 16/30 (54%). By year's end we had 9/30(30%) students below, and 21/30 (70%) at or above the expectations level.

Year 10

Reading: To accelerate the progress of the 18 students or 55% of cohort who are currently well below or below the curriculum expectations level

Writing: To accelerate the progress of the 29 students or 88% of cohort who are currently well below or below the curriculum expectations level

Reading

Achieved: At the year's start we had 23/40 (57.5%) students below and 17/40 (43.5%).

By year's end 22/38 students(58%) were at or above the curriculum level. 16/38 (42%) were below or well below. There was a slight increase only. Additional CAA support will be provided to this cohort who are reading well below.

Writing

Achieved: At the year's start we had 35/39 (90%) students below and 4/39 (10%).

By year's end 31/39 students(80%) were at or above the curriculum level. 8/39 (20%) were below or well below. There was a slight increase, however, with schoolwide literacy strategies will continue to help benefit all students . Additional CAA support will be provided to this cohort who are writing well below.

KIA ORA SUCCESS

ATTENDANCE

There's a clear connection between going to school regularly and doing well in the classroom. Higher levels of educational achievement can mean better health, higher incomes, better job stability, and more participation in communities

Annual Target

All Y9/Y11/Y13 taiohi will attend more than 90% of the time so that they are can access all learning opportunities

All taiohi identify an attendance target goal as part of ITLP

Professional Development

Leadership and administrators undertook professional learning with MOE to;

- Better understanding the attendance codes to better capture the reasons for absence
- Gain organisational understanding of how certain absences should be coded
- Interpret Every Day Matters reports and how data can assist with what is shared with board, staff and community

While there has been improvement in our annual attendance, reporting to whānau, staff and board will occur at least once a term. Our increase in NCEA results amongst senior students of how improved attendance can lift NCEA achievement.

KIA MĀORI SUCCESS

Tai Wānanga commitment to Te Tiriti o Waitangi is stated in our Kia Māori pillar within our Annual Plan. Our primary strategic Te Reo Māori goal was to review and strengthen the current delivery of Te Reo Māori. After consultation with our community the following plan was accepted and approved by our board of trustees.

Tai Wānanga Te Reo Māori Strategy

1. Vision & Goals

The overarching goal of this plan is to deepen the fluency of students Te Reo me ōna Tikanga while fostering mātauranga Māori and building strong relationships with local marae and iwi. By the end of their secondary education, taiohi will:

- Speak confidently in Te Reo Māori at medium to advanced levels.
- Demonstrate a strong understanding of Māori history and tikanga.
- Develop and maintain strong, respectful relationships with local marae and iwi.
- Engage meaningfully in wananga and marae-based learning environments.
- Perform a number of traditional waiata

2. Key Components

2.1. Te Reo Māori Development

- **Curriculum Integration:** Offer Te Reo Māori classes tailored to medium and advanced learners, focusing on conversational fluency, grammar, and advanced vocabulary.
- **Cultural Context:** Embed language learning within Māori traditions, values, and customs (Tikanga Māori).
- **Immersion Days:** Regular "Reo only" days where students are encouraged to speak only Te Reo throughout the school day to enhance fluency.

2.2. Tikanga Māori

- **Classes on Tikanga:** Teach the principles and practices of tikanga Māori, emphasizing marae protocol, karakia, and traditional practices.
- **Application:** Create opportunities for students to practice tikanga in school and during visits to the marae.

2.3. Marae-Based Learning

- **Wananga on Marae:** Plan regular visits to local marae where students can participate in wananga (learning sessions). These can include language lessons, tikanga practices, and cultural workshops.
- **Collaborative Learning:** Engage kaumātua and other local knowledge holders in the teaching and facilitation of wananga.
- **Hands-On Experience:** Ensure students have opportunities to be involved in marae protocols, including pōwhiri, cooking in the wharekai, and organizing community events on the marae.

2.4. Waiata & Performing Arts

- **Waiata:** Include regular lessons on traditional and contemporary waiata, focusing on pronunciation, phrasing, and understanding the narratives behind the lyrics.
- **Kapa Haka:** Encourage participation in kapa haka/Te Aō haka as a way to connect with Te Ao Māori through waiata, mōteatea and historical narrative

3. Strengthening Connections with Marae & Iwi

3.1. Marae Partnership

- **Marae Liaison:** Appoint a marae liaison or kaitiaki who has strong connections with the local marae and iwi, responsible for coordinating marae-based learning and visits.
- **Joint Activities:** Develop joint initiatives such as community hui, celebrations, and learning programs that are held on the marae or in collaboration with the iwi.

3.2. Iwi Engagement

- **Collaborative Projects:** Partner with iwi to design collaborative educational projects where students can learn about local history, iwi-specific dialects, and legends (pūrākau).
 - **Mentorship:** Connect students with iwi mentors who can guide them in their language learning and cultural development.
-

GOVERNANCE AND SCHOOL POLICY REVIEW

As part of our school governance and self review Tai Wānanga follows the School Docs schedule of policy review. The following is a list of policies reviewed.

- School Attendance Policy and Procedures
- Staff Induction - Include attendance policy and procedures
- Cell phone and Personal Digital Devices Policy
- Documentation and Self Review
- Employer Responsibility Policy
- Finance and Asset Management

To conclude we'd like to acknowledge the leadership and contribution of our Tai Wānanga board, staff and community.

Nāku noa



Toby Westrupp

2024 EFFECT OF TE TIRITI O WAITANGI REPORT

Tai Wānanga commitment to Te Tiriti o Waitangi is stated in our Kia Māori pillar within our Annual Plan. Our primary strategic Te Reo Māori goal was to review and strengthen the current delivery of Te Reo Māori. After consultation with our community the following plan was accepted and approved by our board of trustees.

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Implementation Timeline

- **Term 1:** Initiate Te Reo Māori classes (medium/advanced), first marae visit, and introduction to tikanga.
- **Term 2:** Implement immersion days, begin waiata lessons, and plan a second marae visit with a focus on tikanga application.
- **Term 3:** Deepen relationships with iwi, start collaborative projects, and prepare for a kapa haka performance.
- **Term 4:** Hold a final wananga on the marae, showcasing language and tikanga learned throughout the year.

Evaluation & Growth

- **Student Progress Monitoring:** Track students' fluency development through oral and written assessments.
- **Community Feedback:** Regular feedback sessions with marae and iwi to evaluate the effectiveness of the program.
- **Cultural Competence:** Assess students' ability to apply tikanga in practical settings and their participation in marae-based learning.

This plan creates a holistic approach to Te Reo Māori learning, grounded in cultural practices, relationships, and real-world experiences.

In addition to the Te Reo Māori strategic plan we continue to give effect to Te Tiriti o Waitangi by **growing our partnership with local marae/iwi and developing our local curriculum.** Attendance and contribution at poukai continues to be our main catalyst to contribute to iwi goals and aspirations at the Hukanui Marae. Ngaati Wairere/Hukanui Marae continue to support Tai Wānanga at pōwhiri and community events.

Equitable Outcomes for Māori- As integrated earlier in the report, with a 95%+ roll our NCEA outcomes were higher than the national achievement levels.

Tai Wānanga **L2 - 86.2% L3 - 86.2% -UE - 51.7%** Nationally **L2 72.7% L3 68.2% UE 48.2 %**

Nāku noa

A handwritten signature in blue ink, appearing to be 'Toby Westrupp'.

Toby Westrupp (Tumuaki)