

Tatuanui School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



TATUANUI SCHOOL
A rural school making a difference

School Directory

Ministry Number:	1983
Principal:	Brendon Fiebig
School Address:	State Highway 27
School Postal Address:	4513 State Highway 27 RD 4, Morrinsville, 3374
School Phone:	07 889 5578
School Email:	tatuanui@tatuanui.school.nz

Accountant / Service Provider:	Eclipse Solutions 4 Schools Ltd
---------------------------------------	---------------------------------

Tatuanui School

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements

Independent Auditor's Report

Other Reports

Annual Report

Tatuanui 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.

Jade Millner

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

Date:

20/5/25

Brendon Fiebig

Full Name of Principal

[Signature]

Signature of Principal

Date:

20/5/25

Tatuanui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	1,414,070	1,339,567	1,353,269
Locally Raised Funds	3	132,888	121,100	89,346
Interest		8,031	3,500	8,029
Other Revenue		1,141	-	-
Total Revenue		1,556,130	1,464,167	1,450,644
Expense				
Locally Raised Funds	3	10,854	11,700	45,063
Learning Resources	4	1,037,220	1,017,909	1,002,340
Administration	5	104,076	116,854	133,437
Interest		499	550	418
Property	6	321,298	301,513	318,067
Other Expense	7	27,252	21,719	-
Loss on Disposal of Property, Plant and Equipment		335	-	-
Total Expense		1,501,534	1,470,245	1,499,325
Net Surplus / (Deficit) for the Year		54,596	(6,078)	(48,681)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		54,596	(6,078)	(48,681)

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

Tatuanui School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		303,401	310,918	343,909
Total Comprehensive Revenue and Expense for the Year		54,596	(6,078)	(48,681)
Contributions from MOE - Furniture and Equipment Grant		-	-	8,173
Equity at 31 December		357,997	304,840	303,401
Accumulated Comprehensive Revenue and Expense		357,997	304,840	303,401
Equity at 31 December		357,997	304,840	303,401

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.

Tatuanui School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	109,137	17,449	78,513
Accounts Receivable	9	74,054	94,454	67,251
Prepayments		10,715	10,408	9,305
Inventories	10	2,903	2,903	4,129
Investments	11	79,891	53,768	96,723
Funds Receivable for Capital Works Projects	17	4,280	-	-
		280,980	178,982	255,921
Current Liabilities				
GST Payable		14,067	10,619	3,206
Accounts Payable	13	95,035	89,985	90,691
Revenue Received in Advance	14	51,000	-	43,817
Provision for Cyclical Maintenance	15	5,265	35,721	5,213
Finance Lease Liability	16	4,586	6,097	4,109
Funds Held for Capital Works Projects	17	-	-	10,564
Funds Held on Behalf of Morrinsville Kahui Ako	18	2,324	-	-
		172,277	142,422	157,600
Working Capital Surplus/(Deficit)		108,703	36,560	98,321
Non-current Assets				
Property, Plant and Equipment	12	272,265	295,465	216,128
		272,265	295,465	216,128
Non-current Liabilities				
Provision for Cyclical Maintenance	15	19,106	19,526	8,688
Finance Lease Liability	16	3,865	7,659	2,360
		22,971	27,185	11,048
Net Assets		357,997	304,840	303,401
Equity		357,997	304,840	303,401

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

Tatuanui School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash Flows from Operating Activities				
Government Grants		367,665	316,588	328,457
Locally Raised Funds		136,492	116,100	133,209
Goods and Services Tax (net)		10,861	-	(3,238)
Payments to Employees		(176,063)	(201,261)	(175,190)
Payments to Suppliers		(212,858)	(262,721)	(292,804)
Interest Paid		(499)	(550)	(418)
Interest Received		8,565	3,500	6,780
Net Cash from/(to) Operating Activities		134,163	(28,344)	(3,204)
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(101,469)	(108,000)	(53,840)
Purchase of Investments		-	-	(42,955)
Proceeds from Sale of Investments		16,832	-	-
Net Cash from/(to) Investing Activities		(84,637)	(108,000)	(96,795)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,173
Finance Lease Payments		(6,382)	(5,416)	(4,707)
Funds Administered on Behalf of Other Parties		(12,520)	-	15,837
Net Cash from/(to) Financing Activities		(18,902)	(5,416)	19,303
Net Increase/(Decrease) in Cash and Cash Equivalents		30,624	(141,760)	(80,696)
Cash and Cash Equivalents at the Beginning of the Year	8	78,513	159,209	159,209
Cash and Cash Equivalents at the End of the Year	8	109,137	17,449	78,513

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.

Tatuanui School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Tatuanui 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 12.

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) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and are comprised of stationery and 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.

h) 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.

i) 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	10 - 75 years
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
Library Resources	12.5% Diminishing value

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

m) 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.

n) 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.

o) 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.

p) 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 and finance lease 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.

q) 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.

r) Budget Figures

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

s) 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	364,204	318,263	331,965
Teachers' Salaries Grants	806,875	795,817	795,817
Use of Land and Buildings Grants	241,335	225,487	225,487
Other Government Grants	1,656	-	-
	<u>1,414,070</u>	<u>1,339,567</u>	<u>1,353,269</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	32,517	35,000	19,103
Fees for Extra Curricular Activities	3,380	2,400	25,075
Trading	2,054	2,500	2,738
Fundraising and Community Grants	80,157	67,200	42,430
Other Revenue	14,780	14,000	-
	<u>132,888</u>	<u>121,100</u>	<u>89,346</u>
Expense			
Extra Curricular Activities Costs	2,735	2,200	35,627
Trading	4,153	2,500	1,574
Fundraising and Community Grant Costs	3,966	7,000	7,862
	<u>10,854</u>	<u>11,700</u>	<u>45,063</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>122,034</u>	<u>109,400</u>	<u>44,283</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	38,807	51,085	45,637
Information and Communication Technology	12,289	9,185	-
Employee Benefits - Salaries	930,909	891,389	898,389
Staff Development	4,671	14,500	7,400
Depreciation	47,307	50,000	49,588
Other Learning Resources	3,237	1,750	1,326
	<u>1,037,220</u>	<u>1,017,909</u>	<u>1,002,340</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,981	6,000	5,900
Board Fees and Expenses	7,417	10,650	29,393
Other Administration Expenses	15,077	16,980	25,953
Employee Benefits - Salaries	58,539	67,484	62,287
Insurance	6,676	9,200	4,033
Service Providers, Contractors and Consultancy	8,386	6,540	5,871
	<u>104,076</u>	<u>116,854</u>	<u>133,437</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	24,188	25,000	23,812
Cyclical Maintenance	10,470	6,286	14,553
Heat, Light and Water	12,571	10,500	11,100
Repairs and Maintenance	16,017	14,020	14,713
Use of Land and Buildings	241,335	225,487	225,487
Other Property Expenses	16,717	20,220	28,402
	<u>321,298</u>	<u>301,513</u>	<u>318,067</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 Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	27,252	21,719	-
	<u>27,252</u>	<u>21,719</u>	<u>-</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	109,137	17,449	78,513
Cash and cash equivalents for Statement of Cash Flows	<u>109,137</u>	<u>17,449</u>	<u>78,513</u>

Of the \$109,137 Cash and Cash Equivalents, \$51,000 of Revenue Received in Advance is held by the School, as disclosed in note 14. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$109,137 Cash and Cash Equivalents, \$2,324 is held by the School on behalf of the Morrinsville Kahui Ako. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	647	-	325
Receivables from the Ministry of Education	2,593	-	-
Interest Receivable	715	-	1,249
Teacher Salaries Grant Receivable	70,099	94,454	65,677
	<u>74,054</u>	<u>94,454</u>	<u>67,251</u>
Receivables from Exchange Transactions	1,362	-	1,574
Receivables from Non-Exchange Transactions	72,692	94,454	65,677
	<u>74,054</u>	<u>94,454</u>	<u>67,251</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	247	50	92
School Uniforms	2,656	2,853	4,037
	<u>2,903</u>	<u>2,903</u>	<u>4,129</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	79,891	53,768	96,723
Total Investments	<u>79,891</u>	<u>53,768</u>	<u>96,723</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land and Building Improvements	38,360	78,910	-	-	(3,256)	114,014
Furniture and Equipment	114,936	15,798	-	-	(18,535)	112,199
Information and Communication Technology	27,631	1,620	-	-	(10,649)	18,602
Motor Vehicles	6,484	-	-	-	(6,484)	-
Leased Assets	7,037	7,452	(336)	-	(5,673)	8,480
Library Resources	21,680	-	-	-	(2,710)	18,970
	<u>216,128</u>	<u>103,780</u>	<u>(336)</u>	<u>-</u>	<u>(47,307)</u>	<u>272,265</u>

The net carrying value of furniture and equipment held under a finance lease is \$8,480 (2023: \$7,037)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated	Net Book	Cost or	Accumulated	Net Book
	\$	Depreciation	Value	Valuation	Depreciation	Value
		\$	\$	\$	\$	\$
Land and Building Improvements	171,427	(57,413)	114,014	92,517	(54,157)	38,360
Furniture and Equipment	264,575	(152,376)	112,199	252,866	(137,930)	114,936
Information and Communication Technology	151,453	(132,851)	18,602	149,833	(122,202)	27,631
Motor Vehicles	43,232	(43,232)	-	43,232	(36,748)	6,484
Leased Assets	28,386	(19,906)	8,480	26,076	(19,039)	7,037
Library Resources	32,371	(13,401)	18,970	32,371	(10,691)	21,680
	691,444	(419,179)	272,265	596,895	(380,767)	216,128

13. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Creditors	12,073	13,985	12,674
Accruals	10,824	11,000	10,757
Employee Entitlements - Salaries	70,099	65,000	65,677
Employee Entitlements - Leave Accrual	2,039	-	1,583
	95,035	89,985	90,691
Payables for Exchange Transactions	95,035	89,985	90,691
	95,035	89,985	90,691

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Grants in Advance - Ministry of Education	6,000	-	1,602
Other revenue in Advance	45,000	-	42,215
	51,000	-	43,817

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	13,901	1,936	50,784
Increase to the Provision During the Year	10,421	6,286	6,285
Use of the Provision During the Year	-	-	(51,436)
Other Adjustments	49	47,025	8,268
Provision at the End of the Year	24,371	55,247	13,901
Cyclical Maintenance - Current	5,265	35,721	5,213
Cyclical Maintenance - Non current	19,106	19,526	8,688
	24,371	55,247	13,901

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 10 Year Property Plan, full school exterior paint in 2023, price increase of 5.6% in 2024.

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	4,602	6,097	4,287
Later than One Year and no Later than Five Years	4,770	8,159	2,421
Future Finance Charges	(921)	(500)	(239)
	8,451	13,756	6,469
Represented by			
Finance lease liability - Current	4,586	6,097	4,109
Finance lease liability - Non current	3,865	7,659	2,360
	8,451	13,756	6,469

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.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Drainage Project - 243186	10,564	568	(11,132)	-	-
New	-	67,973	(72,253)	-	(4,280)
Totals	10,564	68,541	(83,385)	-	(4,280)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(4,280)

Where project costs exceed Ministry funding, and therefore, the Board provide funding to complete and close out the project from retained surpluses. The Board contribution is treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
New Toilet Block (A) - 224203	(2,767)	-	2,767	-	-
Weathertightness Remediation - 228668	(861)	-	861	-	-
Roof Project - 228377	80	-	(80)	-	-
Drainage Project - 243186	-	27,000	(16,436)	-	10,564
1, 5, B, C, F: Roofing - 243185	-	21,202	(21,202)	-	-
Totals	(3,548)	48,202	(34,090)	-	10,564

Represented by:

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

10,564
-

18. Funds Held on Behalf of Morrinsville Kahui Ako

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	2,324	-	-
Funds Received from MOE	-	-	-
Total funds received	2,324	-	-
Funds Spent on Behalf of the Cluster	-	-	-
Funds remaining	2,324	-	-
Distribution of Funds	-	-	-
Funds Held at Year End	2,324	-	-

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 and, Deputy Principal.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,075	3,880
<i>Leadership Team</i>		
Remuneration	163,945	246,554
Full-time equivalent members	1.30	2.00
Total key management personnel remuneration	166,020	250,434

There are 7 members of the Board excluding the Principal. The Board has held 8 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	130 - 140	-
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Principal 2

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	-	130 - 140
Benefits and Other Emoluments	-	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	0.00	2.00
110 - 120	1.00	0.00
	1.00	2.00

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	\$0
Number of People	-	-

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

As a 31 December 2024, the Board Board has not entered into any operating commitments.

(Capital commitments at 31 December 2023: \$10,564)

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2023: \$nil)

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	109,137	17,449	78,513
Receivables	74,054	94,454	67,251
Investments - Term Deposits	79,891	53,768	96,723
Total Financial Assets Measured at Amortised Cost	<u>263,082</u>	<u>165,671</u>	<u>242,487</u>

Financial Liabilities Measured at Amortised Cost

Payables	95,035	89,985	90,691
Finance Leases	8,451	13,756	6,469
Total Financial Liabilities Measured at Amortised Cost	<u>103,486</u>	<u>103,741</u>	<u>97,160</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.

Independent Auditor's Report

To the Readers of Tatuani School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Tatuani School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 20 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Members of the Board of Trustees, Statement of Educational Achievement Reporting, Kiwisport Report, Statement of Compliance with Employment Policy and How we have given effect to Te Tiriti o Waitangi 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Statement of Educational Achievement Reporting 2024



School Name	Tatuanui School	School Number	1983
--------------------	-----------------	----------------------	------

Strategic Aim 1	Grow teacher Pedagogy to enhance Student Agency																					
Annual Aim	<ul style="list-style-type: none">Strengthen teacher inquiry with a focus on deepening reflective practiceStudents take responsibility to develop positive attitudes and practices toward learning ‘how to learn’																					
Target	<ul style="list-style-type: none">We aim to have 75% of our Years 2 - 6 students writing AT or ABOVE by years endBoys dispositions to writing will be investigated and improved by means of engaging, contextualised, and relevant teaching and learning programmes																					
Baseline Data	<table><tr><th></th><th>below</th><th>at/above</th></tr><tr><td>Year 6</td><td>23%</td><td>77%</td></tr><tr><td>Year 5</td><td>50%</td><td>50%</td></tr><tr><td>Year 4</td><td>25%</td><td>75%</td></tr><tr><td>Year 3</td><td>47%</td><td>53%</td></tr><tr><td>Year 2</td><td>11%</td><td>89%</td></tr><tr><td>Year 1</td><td>6%</td><td>94%</td></tr></table> <p>Whilst this data shows that 74% of our Years 2 - 6 students are AT or ABOVE which is below our expectation of 75%, it is very close. When digging down into the data it is clear that we had many new enrolments throughout the year, after our start of year data was obtained, that have been classified as ESOL which affects the data. What is pleasing is that the 74% achievement level at end of year is much better than the beginning of year result of 48% so great progress has been made.</p> <p>We have also established a cohort of schools with which to moderate writing, which will strengthen our consistency and confidence in getting robust data.</p>		below	at/above	Year 6	23%	77%	Year 5	50%	50%	Year 4	25%	75%	Year 3	47%	53%	Year 2	11%	89%	Year 1	6%	94%
	below	at/above																				
Year 6	23%	77%																				
Year 5	50%	50%																				
Year 4	25%	75%																				
Year 3	47%	53%																				
Year 2	11%	89%																				
Year 1	6%	94%																				

The other point of note is that, having just started the BSLA Structured Literacy programme in school, we are yet to see the benefits of that. It is felt that there will be benefits as initial observations and reflections are that SL approaches to teaching & learning are having very positive results.

Beginning						
	Well Below	Below	At	Above		% At or Above
Year 6	3	7	3	5	18	44%
Year 5	2	5	5	4	16	56%
Year 4	5	14	3	2	24	21%
Year 3	0	10	10	0	20	50%
Year 2	2	7	18	0	27	67%
	12	43	39	11	105	48%

Reflections, why did it happen, & Planning for 2025

- This has been achieved through participating in the writing PLD programme in 2024, with more to come in early 2025. Murray worked through a process of firstly modelling for teachers, then observing teachers trying new strategies. I joined in on these observations and was impressed with what I saw in the classroom. The deliberate acts of teaching, peer and self assessment practices, the vocab used by teachers and students alike was pleasing to see and hear.
- The feedback sessions following each PLD event were valuable in discussing amongst ourselves our 'takeaways' from Murray's visits. Without question each teacher said they had gained so much from these sessions.
- New teachers have also had to come to grips with Prime maths, which given the MoE's latest initiatives, sets us in good stead. Other schools have actually come to visit us and observe how it is run. In literacy, both Tina and Jane have completed, or are completing their Better Start Literacy Approach (BSLA) structured literacy training. Jane has also brought 'the Code' into the senior syndicate, which is another structured literacy approach. So on all fronts we are well positioned to push on with the structured maths and literacy initiatives introduced by the govt. The senior teachers are also exploring the use of AI to assist with marking written work. The results are mixed, and not robust enough to provide full confidence in the marks churned out, but the comments are very revealing and useful to teachers.
- One of my goals in 2025 is to get into classes more often with the deliberate purpose of observing practice and affirming the good, and welcoming discussion on areas of teacher identified work-ons. I observed Murray giving feedback and learnt a great deal, I will be able to sustain the process once Murray has completed his time with us.
- Clearly, the rolling out of the new Literacy curriculum will involve reevaluating how we plan, implement, and assess writing given that we now report on Year Levels not Curriculum Levels. I imagine there will simply be a process of remapping the old with the new in order to get a picture of where

students are at. The analysis of writing data will effectively start with a clean slate with new diagnostic data providing the benchmark for monitoring progress.

- One of our Annual Plan Targets will continue to be in writing.
- Continue and enhance our SL approach to teaching and learning. We are considering continuing with BSLA or using the Code. Currently BSLA is only utilised in the Year 0-4 classes but we are planning to make SL schoolwide.

Strategic Aim 2	Develop and strengthen the Collaborative Teaching and Learning culture
Annual Aim	<ul style="list-style-type: none"> • Strengthen the systems and practices that facilitate meaningful collaboration • Further develop and strengthen positive relationships within the school community
Target	<ul style="list-style-type: none"> • The school will have a robust and efficient writing assessment programme • All teachers will participate in Writing PLD to establish consistent and sustainable writing teaching, learning, and assessment programmes
Baseline Data	<p>All teachers have always participated fully in writing PLD.</p> <p>We were in the midst of establishing a robust assessment process, but this will need to be adapted with the new curriculum goals.</p> <p>The process has been enhanced with the timing of assessments allowing for more moderation time. We have also established a cohort of schools with which to moderate with. It is the criteria and 'goal posts' that have changed slightly, although asTTle remains as it was. This will mean a mapping step between asTTle and the new curriculum.</p> <p>All teachers are developing their confidence in planning, teaching and assessing writing.</p>

Reflections, why did it happen, & Planning for 2025

- All teachers have participated in Writing PLD. The consistent and sustainable learning and assessment programmes have taken great strides forward but I would not say established, as our PLD started later in the year and there is still so much to learn and do to begin to imbed the new learning, to a mastery level.
- Our writing PLD was initially focused on the delivery of a sound writing programme, and assessment is a focus in early 2025. Having said that, the staff are a lot more aware of what good writing looks like, how to teach it, and again, we have taken great strides forward in this regard. It is not a quick process as there is a degree of unlearning before new learning can take hold and have effect. So some of the things we thought we knew may not hold true, as well as practicing new learnt skills. Marking writing remains a subjective exercise and it is only with time, constant practice, and continuing moderation will confidence grow further. I am encouraged, and pleased by the teachers and students engagement and the changes they

have made to their practice and learning. My observations of classroom practice have evidenced this. Kids regularly come to my office to show me their writing, and the learning conversations I have heard in class during my observations are fantastic.

- We have 4 more days of PLD with Murray Gadd in which he will be observing, feeding back and holding whole school PLD sessions. Once our time allowance has been exhausted we will continue the Writing PLD focus through 2025. I have been shadowing Murray on his class visits and observed how he has conducted observations and feedback sessions, so I will be continuing these in 2025.
- Clearly, the rolling out of the new Literacy curriculum will involve reevaluating how we plan, implement, and assess writing given that we now report on Year Levels not Curriculum Levels. I imagine there will simply be a process of remapping the old with the new in order to get a picture of where students are at. The analysis of writing data will effectively start with a clean slate with new diagnostic data providing the benchmark for monitoring progress.

Tatuanui School

Kiwisport Report

For the year ended 31 December 2024

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 2024 the school received total Kiwisport funding of \$2,033 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Tatuanui School

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2024

The Board:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.



Tatuanui School

Next review: Term 1 2027

Te Tiriti o Waitangi

This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

Tatuanui School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

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

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to recognise:

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

Engaging with mana whenua

Tatuanui School is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

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

See [School Community Engagement Policy](#).

Strategic planning

Strategic planning at Tatuanui School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.


See [School Planning and Reporting](#).

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See [Māori Educational Achievement](#).

School programmes

Tatuanui School aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Tatuanui School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See [Ka Hikitia Ka Hāpaitia](#)  (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

See [Curriculum and Student Achievement Policy](#).

Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Tatuanui School regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.

See [Māori Educational Achievement](#) and [Learning Support](#).

Related topics

- [Board Responsibilities](#)
- [School Community Engagement Policy](#)
- [School Planning and Reporting](#)
- [Māori Educational Achievement](#)
- [Inclusive School Culture](#)

Legislation

- [Education and Training Act 2020](#)
- [Treaty of Waitangi Act 1975 \(Schedule 1\)](#)

Resources

- [Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi**](#) 

Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauiti), Kaihautū of Riki Consultancy Ltd, who has supported the SchoolDocs team through the process of reviewing and updating this policy, as well as providing expert advice on the content it contains.

He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

Release history: [Term 3 2024](#), [Term 4 2022](#), [Term 4 2020](#)

Last review	Term 1 2024
Topic type	Core