

AWAHOU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2338

Principal: Trudi Blinkhorne

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Accountant / Service Provider:

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AWAHOU SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Awahou 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.

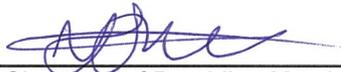
The School's 2024 financial statements are authorised for issue by the Board.

Nicole Stuart

Full Name of Presiding Member

TRUDI BLINK HORNE

Full Name of Principal



Signature of Presiding Member



Signature of Principal

11/6/25

Date:

11/6/25

Date:

Awahou 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	515,485	440,105	456,325
Locally Raised Funds	3	29,384	22,990	71,438
Interest		3,755	3,500	3,525
Total Revenue		548,624	466,595	531,288
Expense				
Locally Raised Funds	3	5,785	5,305	25,370
Learning Resources	4	312,398	249,992	263,284
Administration	5	66,143	61,699	65,308
Interest		582	239	516
Property	6	165,797	146,349	172,194
Other Expenses	7	3,506	3,000	1,783
Loss on Disposal of Property, Plant and Equipment		-	-	1,663
Total Expense		554,211	466,584	530,118
Net Surplus / (Deficit) for the year		(5,587)	11	1,170
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(5,587)	11	1,170

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



Awahou 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		221,929	211,071	220,759
Total comprehensive revenue and expense for the year		(5,587)	11	1,170
Contributions from the Ministry of Education - Furniture and Equipment Grant		2,050	-	-
Equity at 31 December		218,392	211,082	221,929
Accumulated comprehensive revenue and expense		218,392	211,082	221,929
Equity at 31 December		218,392	211,082	221,929

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.



Awahou School Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	148,366	126,698	113,717
Accounts Receivable	9	26,999	19,022	19,147
GST Receivable		1,591	2,618	2,253
Prepayments		8,606	6,379	7,894
Funds Receivable for Capital Works Projects	15	1,514	-	-
		<u>187,076</u>	<u>154,717</u>	<u>143,011</u>
Current Liabilities				
Accounts Payable	11	36,881	26,346	30,793
Revenue Received in Advance	12	11,496	-	429
Finance Lease Liability	14	2,240	3,835	2,982
		<u>50,617</u>	<u>30,181</u>	<u>34,204</u>
Working Capital Surplus/(Deficit)		136,459	124,536	108,807
Non-current Assets				
Property, Plant and Equipment	10	132,864	127,360	148,904
		<u>132,864</u>	<u>127,360</u>	<u>148,904</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	45,364	38,165	34,526
Finance Lease Liability	14	5,567	2,649	1,256
		<u>50,931</u>	<u>40,814</u>	<u>35,782</u>
Net Assets		<u>218,392</u>	<u>211,082</u>	<u>221,929</u>
Equity		<u>218,392</u>	<u>211,082</u>	<u>221,929</u>

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



Awahou School

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		134,312	133,746	118,735
Locally Raised Funds		38,879	22,990	71,591
Goods and Services Tax (net)		662	-	365
Payments to Employees		(50,004)	(45,100)	(41,798)
Payments to Suppliers		(88,393)	(130,552)	(111,042)
Interest Paid		(582)	(239)	(516)
Interest Received		3,755	3,500	3,608
Net cash from/(to) Operating Activities		38,629	(15,655)	40,943
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,527)	(34,000)	(53,263)
Net cash from/(to) Investing Activities		(1,527)	(34,000)	(53,263)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,050	-	-
Finance Lease Payments		(2,989)	(3,221)	(3,414)
Funds Administered on Behalf of Other Parties		(1,514)	-	(50,123)
Net cash from/(to) Financing Activities		(2,453)	(3,221)	(53,537)
Net increase/(decrease) in cash and cash equivalents		34,649	(52,876)	(65,857)
Cash and cash equivalents at the beginning of the year	8	113,717	179,574	179,574
Cash and cash equivalents at the end of the year	8	148,366	126,698	113,717

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.



Awahou School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Awahou 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 13.



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 10.

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	4-5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.



n) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 6 to 15 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.



t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	138,671	134,780	120,262
Teachers' Salaries Grants	246,374	202,566	212,954
Use of Land and Buildings Grants	130,440	102,759	123,109
	515,485	440,105	456,325

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	2,561	2,795	2,553
Fees for Extra Curricular Activities	2,327	700	1,582
Trading	827	875	628
Fundraising and Community Grants	500	-	1,432
Other Revenue	17,970	16,120	16,120
Pta Account	5,199	2,500	49,123
	29,384	22,990	71,438
Expense			
Extra Curricular Activities Costs	419	-	102
Trading	662	875	1,226
Other Locally Raised Funds Expenditure	2,850	3,930	3,083
Pta Account	1,854	500	20,959
	5,785	5,305	25,370
<i>Surplus for the year Locally Raised Funds</i>	23,599	17,685	46,068

The school received a grant from the TG Macarthy Trust for \$500 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	18,957	12,395	14,034
Employee Benefits - Salaries	258,600	210,466	221,469
Staff Development	4,641	2,000	95
Depreciation	24,945	20,381	23,516
Curriculum General	4,572	4,100	3,529
Extra Curricular Activities	683	650	641
	312,398	249,992	263,284



5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,671	4,864	4,864
Board Fees and Expenses	2,683	2,760	-
Operating Leases	400	-	122
Other Administration Expenses	9,117	9,675	10,935
Employee Benefits - Salaries	38,808	37,200	43,097
Insurance	1,944	1,000	1,010
Service Providers, Contractors and Consultancy	5,520	6,200	5,280
	66,143	61,699	65,308

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	410	1,300	-
Cyclical Maintenance	10,838	7,666	13,650
Heat, Light and Water	8,290	8,220	8,648
Repairs and Maintenance	14,514	25,404	25,767
Use of Land and Buildings	130,440	102,759	123,109
Other Property Expenses	1,305	1,000	1,020
	165,797	146,349	172,194

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 \$
Transport	3,506	3,000	1,783
	3,506	3,000	1,783

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	148,366	60,808	113,717
Short-term Bank Deposits	-	65,890	-
Cash and cash equivalents for Statement of Cash Flows	148,366	126,698	113,717

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

Of the \$148,366 Cash and Cash Equivalents, \$11,496 of Revenue Received in Advance is held by the school, as disclosed in note 12.



9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	750	211	-
Receivables from the Ministry of Education	2,686	-	-
Banking Staffing Underuse	-	998	-
Teacher Salaries Grant Receivable	23,563	17,813	19,147
	<u>26,999</u>	<u>19,022</u>	<u>19,147</u>
Receivables from Exchange Transactions	750	211	-
Receivables from Non-Exchange Transactions	26,249	18,811	19,147
	<u>26,999</u>	<u>19,022</u>	<u>19,147</u>

10. Property, Plant and Equipment

2024	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	80,469	-	-	-	(4,680)	75,789
Furniture and Equipment	30,641	1,295	-	-	(8,553)	23,383
Information and Communication Technology	11,037	-	-	-	(5,188)	5,849
Motor Vehicles	22,618	-	-	-	(2,935)	19,683
Leased Assets	3,516	7,378	-	-	(3,497)	7,397
Library Resources	623	232	-	-	(92)	763
	<u>148,904</u>	<u>8,905</u>	<u>-</u>	<u>-</u>	<u>(24,945)</u>	<u>132,864</u>

The net carrying value of equipment held under a finance lease is \$7,397 (2023: \$3,516)

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	163,882	(88,093)	75,789	163,882	(83,413)	80,469
Furniture and Equipment	113,443	(90,060)	23,383	112,148	(81,507)	30,641
Information and Communication Technology	46,714	(40,865)	5,849	46,714	(35,677)	11,037
Motor Vehicles	23,478	(3,795)	19,683	23,478	(860)	22,618
Leased Assets	12,061	(4,664)	7,397	15,244	(11,728)	3,516
Library Resources	27,496	(26,733)	763	27,264	(26,641)	623
	<u>387,074</u>	<u>(254,210)</u>	<u>132,864</u>	<u>388,730</u>	<u>(239,826)</u>	<u>148,904</u>



11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	5,030	3,326	6,245
Accruals	7,671	4,723	4,864
Employee Entitlements - Salaries	23,563	17,813	19,147
Employee Entitlements - Leave Accrual	617	484	537
	36,881	26,346	30,793
Payables for Exchange Transactions	36,881	26,346	30,793
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	36,881	26,346	30,793

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income Received in Advance	270	-	25
Grants in Advance - Trusts	10,000	-	-
Grants in Advance - Ministry of Education	1,226	-	404
	11,496	-	429

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	34,526	30,499	22,833
Increase to the Provision During the Year	9,112	7,666	7,666
Use of the Provision During the Year	-	-	-
Other Adjustments	1,726	-	4,027
Provision at the End of the Year	45,364	38,165	34,526
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	45,364	38,165	34,526
	45,364	38,165	34,526

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the schools 10 Year Property plan.



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	2,733	3,835	3,221
Later than One Year and no Later than Five Years	6,200	2,649	1,337
Future Finance Charges	(1,126)	-	(320)
	7,807	6,484	4,238

Represented by

Finance lease liability - Current	2,240	3,835	2,982
Finance lease liability - Non current	5,567	2,649	1,256
	7,807	6,484	4,238

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 \$
Drainage Upgrade Stage 1		246101	-	9,289	(10,803)	-	(1,514)
Totals			-	9,289	(10,803)	-	(1,514)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(1,514)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Replacement & Remediation		232082	1,500	300	(1,800)	-	-
AMS Outdoor Learning Area		232085	47,596	5,880	(53,476)	-	-
Heatpump & Electrical		232083	1,190	555	(1,745)	-	-
Drainage & Drinking		232084	(163)	163	-	-	-
Totals			50,123	6,898	(57,021)	-	-

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 and the Principal.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,365	-
<i>Leadership Team</i>		
Remuneration	124,908	115,681
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	127,273	115,681

There are 5 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	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

	2024	2023
Remuneration \$000	FTE Number	FTE Number
	0.00	0.00

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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	148,366	126,698	113,717
Receivables	26,999	19,022	19,147
Total financial assets measured at amortised cost	<u>175,365</u>	<u>145,720</u>	<u>132,864</u>

Financial liabilities measured at amortised cost

Payables	36,881	26,346	30,793
Finance Leases	7,807	6,484	4,238
Total financial liabilities measured at amortised cost	<u>44,688</u>	<u>32,830</u>	<u>35,031</u>

22. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF AWAHOU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Awahou School (the School). The Auditor-General has appointed me, Daniel Lewis, using the staff and resources of BDO Manawatu Audit 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 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 the 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 as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 11 June 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 is responsible for the other information. The other information comprises the Analysis of Variance, Board Listing, Kiwisport Report, Statement of Compliance with Employment Policy, and giving effect to Te Tiriti O Waitangi Report, 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.



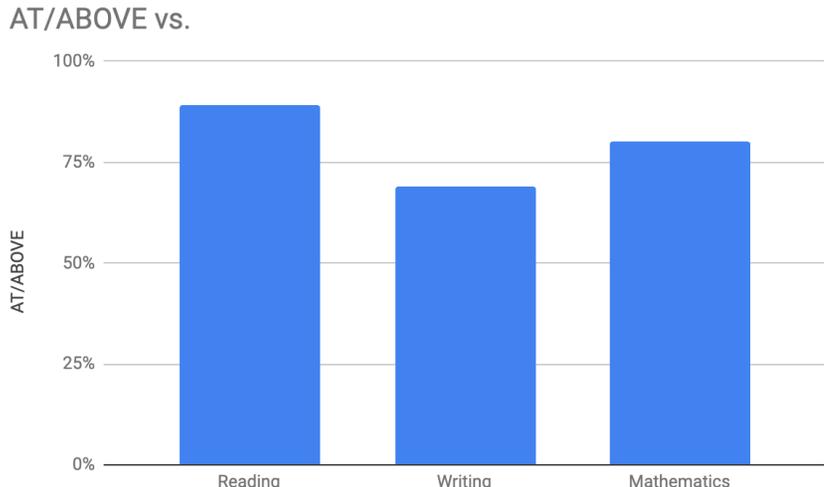
Daniel Lewis
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand



Awahou School

Analysis of Variance 2024

School Name:	Awahou School	School Number:	2338
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Strategic Aim:	To provide ākonga with a robust, relevant, exciting and refreshed local school curriculum which we have developed based on Te Mātaiaho* (the refreshed New Zealand Curriculum for full implementation by 2027) and with our community									
Annual Aim:	We will build awareness and grow understanding of Te Mātaiaho with kaiako and whānau.									
	ANNUAL ACHIEVEMENT GOAL: To accelerate students working BELOW expectation to AT expectation or higher in Reading, Writing & Mathematics									
Targets:	To accelerate students working BELOW expectation to AT expectation or higher in Reading, Writing & Mathematics									
Baseline Data:	<p>At the beginning of 2024 69% of students were meeting or exceeding expectations in Writing, 89% in Reading and 80% in Mathematics & Statistics. Clearly Writing achievement needed to continue to be our main focus, followed by Mathematics & Statistics. Reading continued to be the strongest across the school. It was also evident in the data that females were outperforming males considerably in Writing, and also in Mathematics but not as much. The data showed the males and females achieved similar results in Reading. Our Māori students were achieving well if not better compared to non-Māori. When looking for trends across age levels, there were none, the underachievement was spread across the school.</p>	<p>AT/ABOVE vs.</p>  <table border="1"> <thead> <tr> <th>Subject</th> <th>AT/ABOVE %</th> </tr> </thead> <tbody> <tr> <td>Reading</td> <td>89%</td> </tr> <tr> <td>Writing</td> <td>69%</td> </tr> <tr> <td>Mathematics</td> <td>80%</td> </tr> </tbody> </table>	Subject	AT/ABOVE %	Reading	89%	Writing	69%	Mathematics	80%
Subject	AT/ABOVE %									
Reading	89%									
Writing	69%									
Mathematics	80%									

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We continued to identify and monitor students working below expectations or at risk of falling below expectations. We continued with the Structured Language Approach, using explicit teaching practices involving 'The Code' teaching and learning.</p> <p>We continued to have a balanced Writing programme where transcription, composition, writing craft and writing processes were taught.</p> <p>We continued with the independent daily learning tasks that have proven to be effective, such as Fact Track, Step Up, Reading Eggs/Eggspress, Education Perfect, daily reading and writing.</p> <p>We provided one to one or small group explicit teaching and learning sessions to support target students.</p> <p>We implemented a Writers' Toolbox for the Year 3-8 students.</p> <p>We used a variety of writing provocations, such as texts, vocabulary, visual images or movies to motivate writers.</p> <p>We focussed on non-fiction writing, involving research and topics of interest for our boys.</p> <p>We continued with PR1ME Maths as the basis for our maths programme, and implemented more daily basic facts learning.</p>	<p>Writing - 86% AT/ABOVE, a 17% increase.</p> <p>Mathematics - 92% AT/ABOVE, a 12% increase</p> <p>Reading - 96% AT/ABOVE, a 7% increase.</p> <p>All areas had an increase in students achieving at or above expectations.</p>	<p>In Mathematics we previously used the PR1ME Maths levels to inform our Student Achievement Data, however, we then moved to using the data gathered from PAT Maths and were surprised to see more of our students meet expectations than anticipated. This was a nice surprise! Targeted students were provided with daily explicit teaching, either individually or in a small group in Reading/Writing and Mathematics. Daily writing & reading practice and feedback.</p> <p>Reading Eggs/Eggspress provided added support.</p> <p>Education Perfect helped to support the Senior Students learning and achievement.</p> <p>Writers' Toolbox helped to improve writing motivation and provocation in the senior class.</p> <p>Daily basic facts learning supported students problem-solving in maths. Consistent teaching and learning programme.</p>	<p>Trial Steps Webb for struggling spellers.</p> <p>Continue with learning tasks that have proved to be effective.</p> <p>Trial XtraMath for basic facts learning, focussing on accuracy and speed.</p> <p>Continue to use topics of interest and research projects to support writing motivation, particularly for boys.</p> <p>Continue to use Hero for students to view their learning goals.</p>

We continued to use PAT Maths and Reading in Year 3-8 to inform our data and decisions.			
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Planning for next year:

Add more to the Curriculum Resources code in the budget to cover StepsWebb and XtraMath. Apply for more Structured Literacy and PR1ME Math PLD.



Board of Trustees List 2024

<i>Name</i>	<i>Occupation</i>	<i>Position</i>
Nicole Stuart	Farmer/AI Technician	Presiding Member
Pamela Moriel	Homemaker/Business Owner	Parent Representative
Arna Taylor	Homemaker/Business Owner	Parent Representative
Paul Geange	Vehicle Restoration business owner	Parent Representative
Laura Whittaker	Nurse	Parent Representative (left)
Rochelle Ward		Staff Representative
Trudi Blinkhorne		Principal

Staff List 2024

<i>Name</i>	<i>Position</i>
Victoria Sage	Cleaner/Office Manager
Peta Spackman	Part-time Teacher
Rochelle Ward	Part-time Teacher
Trudi Blinkhorne	Principal



Friday 21st February 2024

To whom it may concern,

KIWISPORT FUNDING EXPENDITURE FOR 2024

In the year 2024 Awahou School received \$591.64 approx of Kiwisport Funds. These funds were spent on hockey lessons, as well as transport to and from the sporting events and activities.

Regards,

Trudi Blinkhorne
Principal



December 2024

Equal Employment Opportunities

At Awahou School, we promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good employer. Awahou School supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.

At Awahou School, we implement equal employment opportunities in all relevant school policies, procedures, and practices. The board is required to operate an EEO programme, which means "a programme that is aimed at the identification and elimination of all aspects of policies, procedures, and other institutional barriers that cause or perpetuate, or tend to cause or perpetuate, inequality with respect to the employment of any persons or group of persons" (Education and Training Act 2020, s 10, s 597).

The implementation of our EEO policy and programme supports our school to:

- prevent and eliminate bias and discrimination
- promote an inclusive and safe work environment
- treat all current and prospective staff fairly
- provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion).

We ensure that our EEO policy and programme is available to all staff. Prospective and current staff can raise concerns at any time. See [Concerns and Complaints Policy](#).

We monitor, review, and evaluate our employment policies and processes on an ongoing basis. We report on compliance with our Employment Policy (including our EEO programme) in our annual report.

Equal employment opportunities (EEO) programme

To support equal employment opportunities at our school, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we:

- appoint appropriately qualified staff through a fair and impartial appointment process
- create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)

- explore professional development and training opportunities
- monitor the implementation of our programme and report to the board.

See [Appointment Policy](#) and [Professional Development](#).

Any information collected as part of our EEO programme is kept confidential and securely in accordance with privacy and record keeping requirements – see [Privacy Policy](#) and [School Records Retention and Disposal](#).



Awahou School gives effect to Te Tiriti o Waitangi by:

- ❖ Working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori.
 - Our Local Curriculum while still in development after the Curriculum Refresh reflects numerous tikanga Māori, mātauranga Māori and te ao Māori. Our learning programmes reflect tikanga Māori, mātauranga Māori and te ao Māori. Our policies are with School Docs, which are regularly reviewed and keep up to date.

- ❖ Taking all reasonable steps to make instruction available in te reo Māori and tikanga Māori.
 - Rochelle and Trudi have a good level of te reo Māori and tikanga Māori knowledge. But are capable of finding out more when needed. Both have good levels of pronunciation also. Te reo Māori is consistently used in day to day life within the school. Māori worldview is also into learning. Basic tikanga is followed and embedded, for example, karakia to start each day, and before we eat, shoes off inside, no sitting on tables or hats on tables etc. Regular tuakana-teina relationships occur throughout the school.

- ❖ Achieving equitable outcomes for Māori students.
 - All our Māori students are achieving very well. Students who are not achieving at expectation are provided with more support and resourcing.