

TE KURA O WAITAHANUI

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2068

Principal: Aroha Wall McMahon

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Accountant / Service Provider:

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TE KURA O WAITAHANUI

Annual Financial Statements - For the year ended 31 December 2024

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Te Kura o Waitahanui

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.

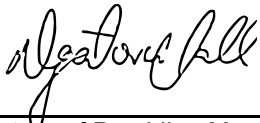
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Ngatoru Wall

Full Name of Presiding Member



Signature of Presiding Member

28 August 2025

Date:

Aroha Wall McMahon

Full Name of Principal



Signature of Principal

28 August 2025

Date:

Te Kura o Waitahanui

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,427,565	1,131,255	1,270,311
Locally Raised Funds	3	30,885	11,000	47,568
Interest		19,606	10,000	17,424
Gain on Sale of Property, Plant and Equipment		-	-	195
Total Revenue		1,478,056	1,152,255	1,335,498
Expense				
Locally Raised Funds	3	25,417	33,000	41,529
Learning Resources	4	753,447	783,878	730,104
Administration	5	191,020	141,869	207,717
Interest		743	437	1,383
Property	6	270,890	250,682	266,864
Loss on Disposal of Property, Plant and Equipment		452	-	234
Total Expense		1,241,969	1,209,866	1,247,831
Net Surplus / (Deficit) for the year		236,087	(57,611)	87,667
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		236,087	(57,611)	87,667

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

Te Kura o Waitahanui

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		554,802	489,312	467,135
Total comprehensive revenue and expense for the year		236,087	(57,611)	87,667
Contribution - Furniture and Equipment Grant		6,569	-	-
Equity at 31 December		797,458	431,701	554,802
Accumulated comprehensive revenue and expense		797,458	431,701	554,802
Equity at 31 December		797,458	431,701	554,802

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Kura o Waitahanui

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	578,694	124,429	517,646
Accounts Receivable	8	110,503	114,901	79,740
GST Receivable		5,295	-	3,705
Prepayments		12,486	5,937	8,456
Funds Receivable for Capital Works Projects	14	14,954	-	-
		721,932	245,267	609,547
Current Liabilities				
GST Payable		-	19,373	-
Accounts Payable	10	77,811	67,400	42,876
Revenue Received in Advance	11	9,158	10,315	9,212
Provision for Cyclical Maintenance	12	43,312	-	40,737
Finance Lease Liability	13	5,669	9,165	15,090
Funds held for Capital Works Projects	14	-	-	138,121
		135,950	106,253	246,036
Working Capital Surplus/(Deficit)		585,982	139,014	363,511
Non-current Assets				
Property, Plant and Equipment	9	213,099	305,554	196,457
		213,099	305,554	196,457
Non-current Liabilities				
Finance Lease Liability	13	1,623	12,867	5,166
		1,623	12,867	5,166
Net Assets		797,458	431,701	554,802
Equity		797,458	431,701	554,802

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

Te Kura o Waitahanui
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		607,180	436,876	462,583
Locally Raised Funds		31,588	11,000	94,377
Goods and Services Tax (net)		(1,590)	-	(23,078)
Payments to Employees		(221,297)	(201,158)	(251,051)
Payments to Suppliers		(155,168)	(445,573)	(166,739)
Interest Paid		(743)	(437)	(1,383)
Interest Received		19,606	-	17,424
Net cash from/(to) Operating Activities		279,576	(199,292)	132,133
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(57,770)	(75,000)	(13,014)
Net cash from/(to) Investing Activities		(57,770)	(75,000)	(13,014)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,569	-	-
Finance Lease Payments		(14,252)	(9,225)	(13,789)
Funds Administered on Behalf of Other Parties		(153,075)	-	4,370
Net cash from/(to) Financing Activities		(160,758)	(9,225)	(9,419)
Net increase/(decrease) in cash and cash equivalents		61,048	(283,517)	109,700
Cash and cash equivalents at the beginning of the year	7	517,646	407,946	407,946
Cash and cash equivalents at the end of the year	7	578,694	124,429	517,646

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Te Kura o Waitahanui

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Waitahanui (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 12.

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 9.



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 13. Future operating lease commitments are disclosed in note 19b.

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) 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	10-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease

i) 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.

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 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.

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) 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.

o) Financial Instruments

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

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

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

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	485,776	378,249	388,903
Teachers' Salaries Grants	627,500	561,350	577,404
Use of Land and Buildings Grants	160,828	131,656	152,946
Ka Ora, Ka Ako - Healthy School Lunches Programme	76,503	-	81,973
Transport Grants	72,458	60,000	69,085
Other Government Grants	4,500	-	-
	1,427,565	1,131,255	1,270,311

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Fees for Extra Curricular Activities	10,136	-	14,830
Trading	3,426	6,000	3,887
Fundraising and Community Grants	17,323	5,000	28,851
	30,885	11,000	47,568
Expense			
Extra Curricular Activities Costs	17,704	22,000	30,587
Trading	3,715	6,000	5,149
Fundraising and Community Grant Costs	3,930	-	-
Other Locally Raised Funds Expenditure	68	5,000	5,793
	25,417	33,000	41,529
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	5,468	(22,000)	6,039

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	26,253	57,000	24,060
Employee Benefits - Salaries	671,215	673,308	640,808
Staff Development	6,199	15,000	13,632
Depreciation	49,780	38,570	51,604
	753,447	783,878	730,104

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	8,177	4,500	4,216
Board Fees and Expenses	10,584	29,455	9,818
Operating Leases	-	3,714	-
Other Administration Expenses	13,879	30,000	17,979
Employee Benefits - Salaries	66,234	61,000	81,549
Insurance	8,293	5,000	4,982
Service Providers, Contractors and Consultancy	7,350	8,200	7,200
Ka Ora, Ka Ako - Healthy School Lunch Programme	76,503	-	81,973
	<u>191,020</u>	<u>141,869</u>	<u>207,717</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	2,575	4,626	8,361
Heat, Light and Water	6,599	8,500	6,615
Rates	3,013	2,000	1,652
Repairs and Maintenance	13,484	10,200	8,618
Use of Land and Buildings	160,828	131,656	152,946
Employee Benefits - Salaries	34,033	31,200	29,902
Other Property Expenses	3,830	5,500	3,507
Van	46,528	57,000	55,263
	<u>270,890</u>	<u>250,682</u>	<u>266,864</u>

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

7. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	578,694	124,429	517,646
Cash and cash equivalents for Statement of Cash Flows	<u>578,694</u>	<u>124,429</u>	<u>517,646</u>

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

Of the \$578,694 Cash and Cash Equivalents, \$9,158 of Revenue Received in Advance is held by the school, as disclosed in note 11.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	350	(48,739)
Receivables from the Ministry of Education	3,853	-	51,250
Banking Staffing Underuse	53,200	58,597	49,159
Teacher Salaries Grant Receivable	53,450	55,954	28,070
	110,503	114,901	79,740
Receivables from Exchange Transactions	-	350	(48,739)
Receivables from Non-Exchange Transactions	110,503	114,551	128,479
	110,503	114,901	79,740

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	50,000	-	-	-	-	50,000
Building Improvements	49,540	-	-	-	(2,869)	46,671
Furniture and Equipment	44,440	17,982	(452)	-	(11,259)	50,711
Information and Communication Technology	20,898	3,517	-	-	(11,002)	13,413
Motor Vehicles	12,262	43,130	-	-	(9,053)	46,339
Leased Assets	19,317	2,245	-	-	(15,597)	5,965
	196,457	66,874	(452)	-	(49,780)	213,099

The net carrying value of equipment held under a finance lease is \$5,965 (2023: \$19,317)

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 \$
Land	50,000	-	50,000	50,000	-	50,000
Building Improvements	106,042	(59,371)	46,671	106,042	(56,502)	49,540
Furniture and Equipment	118,856	(68,145)	50,711	102,510	(58,070)	44,440
Information and Communication Technology	64,727	(51,314)	13,413	61,210	(40,312)	20,898
Motor Vehicles	136,596	(90,257)	46,339	93,466	(81,204)	12,262
Leased Assets	41,689	(35,724)	5,965	39,445	(20,128)	19,317
	517,910	(304,811)	213,099	452,673	(256,216)	196,457

10. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	12,844	6,044	6,156
Accruals	8,177	2,732	5,462
Employee Entitlements - Salaries	53,450	55,954	28,070
Employee Entitlements - Leave Accrual	3,340	2,670	3,188
	<u>77,811</u>	<u>67,400</u>	<u>42,876</u>
Payables for Exchange Transactions	77,811	67,400	42,876
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>77,811</u>	<u>67,400</u>	<u>42,876</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income in Advance	9,158	10,315	8,035
Grants in Advance - Ministry of Education	-	-	1,177
	<u>9,158</u>	<u>10,315</u>	<u>9,212</u>

12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	40,737	(4,626)	32,376
Increase to the Provision During the Year	4,812	4,626	4,110
Use of the Provision During the Year	-	-	(1,880)
Other Adjustments	(2,237)	-	6,131
Provision at the End of the Year	<u>43,312</u>	<u>-</u>	<u>40,737</u>
Cyclical Maintenance - Current	43,312	-	40,737
Cyclical Maintenance - Non current	-	-	-
	<u>43,312</u>	<u>-</u>	<u>40,737</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

13. 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	5,972	9,165	15,785
Later than One Year and no Later than Five Years	1,837	12,867	5,304
Future Finance Charges	(517)	-	(833)
	<u>7,292</u>	<u>22,032</u>	<u>20,256</u>

Represented by

Finance lease liability - Current	5,669	9,165	15,090
Finance lease liability - Non current	1,623	12,867	5,166
	<u>7,292</u>	<u>22,032</u>	<u>20,256</u>

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A Toilet Upgrade		219852	138,121	-	(153,075)	-	(14,954)
Totals			<u>138,121</u>	<u>-</u>	<u>(153,075)</u>	<u>-</u>	<u>(14,954)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(14,954)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A Toilet Upgrade		219852	144,136	-	(6,015)	-	138,121
Flood Damage Remediation		233306	(11,991)	11,991	-	-	-
Totals			<u>132,145</u>	<u>11,991</u>	<u>(6,015)</u>	<u>-</u>	<u>138,121</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	138,121
Funds Receivable from the Ministry of Education	-

15. 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.

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,710	3,360
<i>Leadership Team</i>		
Remuneration	162,524	127,976
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	165,234	131,336

There are 5 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (3 members) committees that met 6 and 9 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
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	1.00	1.00
110 - 120	1.00	0.00
	2.00	1.00

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



17. 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

18. 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.

19. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$21,957 (2023: \$173,714) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block A Toilet Upgrade	21,957
Total	21,957

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

(b) Operating Commitments

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



20. 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	578,694	124,429	517,646
Receivables	110,503	114,901	79,740
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	689,197	239,330	597,386

Financial liabilities measured at amortised cost

Payables	77,811	67,400	42,876
Finance Leases	7,292	22,032	20,256
Total financial liabilities measured at amortised cost	85,103	89,432	63,132

21. Events After Balance Date

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

22. 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 TE KURA O WAITAHANUI FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Te Kura o Waitahanui (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the *statement of financial position as at 31 December 2024*, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity and statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 August 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 38, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

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

Te Kura o Waitahanui

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aroha Wall McMahon	Principal	ex Officio	
Sandra Andrews	Parent Representative	Elected	Sep 2025
Ngatoru Wall	Parent Representative	Elected	Sep 2025
Melissa Wainohu	Parent Representative	Elected	Sep 2025
Raiha Paki	Parent Representative	Appointed	Sep 2025
Takiora Wall	Staff Representative	Elected	Sep 2025



107 State Highway One, Waitahanui, TAUPŌ
PHONE/FAX: 073784511, EMAIL: Tari@waitahanui.school.nz

Kiwisport Statement 2024

Te Kura o Waitahanui annually uses the Kiwisport funding to pay for our registration with Sport Waikato enabling our tamariki access To the Kiwisport initiatives such as enabling our tamariki to experience a variety of sports, coaching and Interschool events.

Naku iti nei

Te Arohanui Wall-McMahon
Pou Kaitiaki Kura

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Open communication, open door policy BOT Ohu groups to support Tumuaki in operations Well-being of our staff and work life balance Flexible working arrangements Staff google docs for daily operations NKAI PLD whole staff attend CRT for Kaiako Support teachers Cultural advisors</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Te Kura o Waitahanui EEO officer is the Tumuaki. She is supported by an ohu kaimahi who assists with staff appointments, appraisals and the wellbeing of all staff.</p> <p>Yes</p>
How do you practice impartial selection of suitably qualified persons for appointment?	<p>Declaration of conflicts of interest and manage all conflicts.</p> <p>Follow the NZSTA appointment process and utilise their appointment documents during employment processes.</p> <p>Understand exactly the skills, knowledge and experience of the employees that are required for each position to be able to make an informed decision when employing new positions.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>He Kura a Iwi framework Te Tiriti o Waitangi Ngāti Tutemohutatanga, Ngāti Tuwharetoatanga</p>

How have you enhanced the abilities of individual employees?	<p>In 2024 all Kaiawhina were supported through their individual learning pathways.</p> <p>X1 admin also completed her first year as a beginner teacher.</p> <p>X1 teacher has completed her second year as a beginner teacher.</p> <p>X1 teachers on a LAT</p> <p>Senior staff attend NKAI Marau & assessment</p> <p>All staff received PLD for Poutama Tau</p>
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How are you recognising the employment requirements of women?	Gender Equality recognises the value of both genders.
How are you recognising the employment requirements of persons with disabilities?	We recognise the value in everyday employment and if they have disabilities the Tumuaki assists them in their needs to be able to work safely.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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



TE KURA O WAITAHANUI TUKU PŪRONGO TĀTARITANGA 2024 Tau : 2068

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoia ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 1 (2024)

**Te Reo
Matatini – Pānui
Tuhituhi/Tā**

Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.

Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki
te hāpori whānui hoki
Mā te aro tōtika ka eke panuku, eke tangaroa.

Whāinga ā Tau:

I mua i te kapenga o te wahanga 4,2024, ka eke ngā tauira tō ngā rōpū
Whakakaha i ngā taumata kōtahi, te manaako e rua.
Ka whai whakawhanāketanga tō tēnā uri, tō tēnā uri raraunga
ka whakarite raraunga mā ngā akomanga me ngā kaiāko he hāpai anō kia
rite.

Te Papatahi: : I tautū ai te āputa e whitawhita mai ana i te mahi tō te Pānui Arahanga ki tō tātou nei kura. Mā te whakangungu me ngā aromatawai i whai a tai (Pānui Haere) kua rite tō tātou kura ki te whakatere ai te waka pānui.

2025 me aro tonu ai ki te whakariterite ai i ngā māhere, i ngā rautaki whakaako i te pānui. Ka uru ki nga kaupapa nā Ngā Kura ā Iwi nga whakangungu e whakariterite ana, ara, ko te Kia Ata Mai, Te Aho Tapu, Rangaranga a Tā, Rangaranga ā Reo.

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
<p>I ea ai ngā whāinga rā arā, ko te whakarite i ngā rōpū pānui tōtika mā ia akonga.</p> <p>I whakatau hoki ai te wātaka ako hoki.</p> <p>I mahitahi ai ngā tuākana me ngā teina.</p> <p>I whai wā mahitahi te kura me te kōhanga reo o Waitahanui</p> <p>Kāore anō kia tutāki te whāinga mutunga nei. Engari he tīmatatanga pai, Kei te ako tonu I ngā kaiāko I te kaupapa Rangaranga a Reo, Rangaranga ā Ta, Rangaranga Pāngarau.</p>	<p>Nā te putanga mai o ngā mārau hou, Tē taea te whakatutuki i ngā hiahia o te katoa heoi, i tīmata pai ai i runga i te tika me te pono ki te mahi whakaako i ngā rautaki pānui me ōna mata e toru.</p> <p>I kaha tautoko mai te NKAI , Te Tāhuhu, Kia Ata Matī, Te Aho Tapu i ngā whakangungutanga mo ngā pouako – heoi, me haere tonu ēnei nā kia tangata whenua ai ngā māramatanga me te whakapono ki ōna hua.</p>	<p>ka wero I ngā kaupapa hou Rangaranga a tā, te kuhunga mai o nga mokopuna hoki ki te kura me te itiiti noa I te reo māori.</p> <p>Nā reira , He nui nga kaupapa i a mātou katoa o te kura whānui i aronui atu mātou ko te hāpori ki te oranga a wairua, hinengaro, tinana o te tangata kē.</p> <p>He uaua anō te whakatū i ngā wananga I waenganui I te wāhanga 4 poto noa I te wā mo te whakariterite ā mōhio nei, ā whakahaere nei I mua I te tīmatatanga 2025.</p>	<p>Me aro tonu ai ki te whakamahi i ngā rautaki whakaako i te pānui (ā rōpū nei, a tamaiti nei, a kura whānau nei kia eke wawe ai ngā uri ki ngā taumata o angitū.</p>

Te Whakamāhere mō tērā tau

Kia ngīwha te tū kia ora rangatira ai tō tātou reo rangatira – ā kura, ā kaimahi, ā whānau, ā hāpori, ā Iwi

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 2 (2024)

Te Reo Matatini
– ā waha

Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.

Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki

Mā te aro tōtika ka eke panuku, eke tangaroa.

Whāinga ā Tau:

I mua i te kapenga o te wahanga 4, 2024, kia maringi noa ai nga kupu huhua tō ngā Tau 1 katoa – kia eke atu ki te Taumata 2 Reo ā Waha

Te Papatahi: Ahakoa nō Te Kohanga Reo, nō te kāinga rānei, kei raro e putu ana te reo ā waha tō te katoa o ngā mokopuna kātahi anō kua tīmata ki te kura. Ko te aronga matua ko te whāngai atu kia piupiu tika ai te arero tō tēnā, tō tēnā.

Ko Ngā Rautaki Ako			
Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
<p>Ahakoā ōna wero i tutuki pai ai te whāinga kia nohotahi ai te pouako me te kaiāwhina ki ngā akomanga i tua atu i Whangairorohia (Te Wharekura)</p> <p>I kaha tautoko atu NKAI , Te Tāhuhu, Te Mahau, Kia Ata Mai</p> <p>I arotika ai mātou ko te katoa o te kura ki te whakamana i ngā tamariki korero Māori ai.</p>	<p>He pai te whakanui i ngā ngutu reo Māori ki mua i ngā tamariki. I whai wā hoki ai te nohotahi me te whakawhiti korero.</p> <p>Tū o te Tane/Tū o te Wāhine – he rawe te kaupapa nei.</p> <p>Whakamanahia te Reo – kaupapa ā kura. I whiwhi piro ai ngā uri korero Māori hei whakanui ai. Ia te rā i tū ai he wāhi wharekai me te toa hokohoko mā ngā uri, he kaupapa tū kōrero, he mihimihi, he waiata, he tikanga hui a kura</p>	<p>Ko te putanga atu o ngā pūkenga tautoko (ki ngā whakangungu me te tono o te kawanatanga kia werohia ai ngā kaimahi katoa) me te mea hoki ko te potongā o te wā kia whakarite māhere.</p> <p>Ko ētahi o ngā wero nui mō te tau nei, ko te maharahara pōrearea te reo pākeha, ka huri tāpēpē te reo māori</p> <p>Kei te whai wāhi I roto I te kura māori mo te akoranga reo pākeha, kia kaua e whakararu I te reo māori.</p>	<p>Me haere tonu te aronga kia pakari ake ai te reo o ngā uri.</p> <p>Ka whakamahia te reo ki ngāhoropaki maha.</p> <p>Ka ngāwari, ka māia, ka pakari te kawae i a ia mā te huarahi o te reo Māori.</p> <p>Kei a ia te reo mātauranga o te tēnā wāhanga ako, o tēnā wāhanga ako, e mārāma ai ia ki tāhōhonutanga o te kaupapa.</p> <p>Kei konei e takoto ana ētahi tūmanako mō te reo e mātau ai te ākongia ki te reo Māori me te ao Māori.</p>

Te Whakamahere mō tērā tau:

Whakamahi ai he māhere whakapakari reo anō kia āhei ai te tautoko i te aroha ki tō tātou nei reo.

Ko whai reka o te reo ki ngā uri, ka kitea e ngā mokopuna he mana tō te reo māori , poipoia i te reo kia puāwai ai ngā kōkōna katoa o te kura.

Uāratanga o runga: Ko te Reo māori te reo anake e rere mai ana i roto i te kura

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoā ki hea, ahakoā te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 3 (2024)

Wharekura Whangairorohia NCEA 1-3 Te Reo Pākeha	Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā. Mā te aro tōtika ka eke panuku, eke tangaroa.	Whāinga ā Tau: I mua i te kapenga o te Wahanga 4, 2024 kia neke atu ai ngā uri o Mangamutu me Whangairorohia(Te Wharekura) i ngā taumata e whā tō te Aromatawai Papakupu Reo Pākehā. Kei te ipūrangi tā Nga Kura ā Iwi Taumata 1 (Dr Phyllis Callaghan) te kaiwhakaako reo pākeha. Kei te piki haere ngā ākonga o te Wharekura, I timata ki te NKAI Reo Pākeha NCEA 1-2. Ka timata I ngā kaupapa Te Reo Māori me Rakahinongatanga (Business Commerce), Hitori, Pūtaiao, Mathematics and Statistic NCEA 1, NCEA 2, Kaupapa Māori. Ka aronui anō 2025 hei tapiringia I ngā kaupapa hou ko te Digital Tech, Biology.
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He tau tuarua tēnei nā kua uru ai ngā akoranga Reo Pākehā, engari he tau tuatahi kua whakatōngia I te NKAI NCEA Taumata 1-2 ki tō tātou nei kura. Nā ngā aromatawai papakupu reo Pākehā e tohu ana ahakoa he tuhinga reo Pākehā tō te katoa ko te wero nui kia mōhio ai i ngā tikanga o ngā kupu wero i te aro, i te hinengaro hoki.

Ko Ngā Rautaki Ako

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
<p>I ea ai ngā aromatawai.</p> <p>I whakarite ai he māhere ako (Reo Pākehā) mā ngā Tau 9 me ngā Tau 10 tō Te Wharekura hei whai.</p> <p>Kāore anō kia ea ai te Whakataetae Papakupu Reo Pākehā.</p>	<p>Kua whakaae te whānau mo ngā mokopuna kia tau ai te whānau āhea te wā ka tīmata ai ngā whakaakoranga Reo Pākehā.</p> <p>Heoi, haunga atu i tērā i whai tonu ngā akoranga tō Mangamutu me Te Wharekura hoki. Kua timata ngā tau 7-8 2024.</p> <p>He tīmatatanga pai.</p> <p>Nā runga ano i te whakaritenga o Nga Kura a Iwi, otirā ko Te Kura Pounamu.</p>	<p>Na te hiahia o ngā mātua mo te tau 7-8 timata ai te reo pākehā.</p> <p>Kei te whakaritea tonutia te māhere mo te kura waenga reo pākehā.</p> <p>Engari anō, te whakaaro nui kia kaua e te māori e tāpēpē haere ana.</p>	<p>Me whakakaha ake tonu i ngā akoranga Reo Pākehā hei tautoko atu ai i ngā hiahia tō te arotake o te whānau.</p>
<p style="text-align: center;">Te Whakamahere mō tērā tau:</p> <p>Whakaritea he Wananga Mārau ā kura 2025 anō, kura whānau whānui, te Poumarumarū, kia whai ōranga anō ki tō tātou Pataka mārau Kura ā iwi o Waitahanui.</p>			

Ā HINENGARO, Ā TINANA, Ā WAIRUA
Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
 - Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
 - Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
 - Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
 - Mā te aro tōtika ka eke panuku, eke tangaroa.
 - Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
 - Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te matangatanga.
 - He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 4 (2024)

Reo Matatini

Tau ana ngā tamariki me ngā mokopuna

Kua piri ki te manawa i te hononga whakapapa ki te marae,
ki te moana,

ki te whenua, ā, ki maunga Tauhara hoki.

Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.

Mā te aro tōtika ka eke panuku, eke tangaroa.

Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki
tōna huarahi ako.

Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te
matangatanga.

He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki
ngā tihi o angitū.

Whāinga ā Tau: Tokowaru ngā uri (tuākana) e rapu māramatanga ana mō ngā
tohutohu me ngā kupu whānau whānui o ngā mātua tupuna. Ka whakamahia
te reo ki ngā horopaki maha Me eke ai kia kauaka rā e whai take ki te huri ki te
Te Reo Pākehā.

Te Papatahi:

2024, I tērā tau i kaha uru mātou Te Kura o Waitahanui ki ngā tūmomo kaupapa miharo mā te teina ki ngā rangatahi e ora ai. Wēpua katoatia te rongo, te kitea i ngā mokopuna o te kura karawhiua ai te reo Rangatira. Kua whakatō kākano ngā Kaiāko, mārae, hāpori , te Iwi o Tūwharetoa me te Kura ā Iwi te rekareka o te reo me tōna kaupapa Taumaihirongo me Poipoia ōu Pumanawatanga I whāngaihia i te aroha, he matapihi anō tō ngā Uri o Tūtemohuta. Hīhi katoa te noho kei waenga i ngā tamariki nō tētahi atu kura e kaha korero māori ana, ahakoa te hākinakina, te mahi rorohiko, te mahi rangatahi, he wāhi anō ko te rangamārie o taua reo māori anāhe e puta mai ana, he ekenga anō mā mātou tamariki.

2024, I haeremai ngā Rangatahi o Ngā Kura ā Iwi ki a mātou Iwi ki Pākira mārae, mā mātou ā rātou te wananga Taikura I whakarite I Tūwharetoa. 300 taikura I taemai nō nga kōkona e wha o te motu. I reira I roto I ngā wananga I ako ai ngā tamariki i te pikitanga ō ā rātou reo tūturu ō Ngā Kura ā Iwi. Kua kitea e tātou i te pirireo ki ngā hau e whā , kua whai Whakawhanaungatanga, kua whiria I te tāngata hou, kua honohono a māori nei hei puawai, he oranga mo ake, hēoti, nā teneki kitenga, kei te mōhio ngā tamariki ō tō tātou nei kura o te Iwi.

I tau 2024 I uru tātou ki te kaupapa He Tipu (Taiao ō Te Pae o Waimihia) I tino kite ai te oranga tō te Whakatō kākano, ngā rākau māori me tōna painga, maara nui , Para Kore ki kō! Ko te mea ake, kei Tauhara maunga te wāhi kohi ai i ngā para katoa o te rohe nei. kei te whakakiki tātou katoa i tō tātou maunga i te rāpihi. Aue te mamae. I te tau 2024, Taku mana whenua, Taku mana mōana, Taku mana Tāngata, Taku Mana Tipuna. Te Whakatō kākano ki Tauhara māunga, Tipu Māori , He Tipu, Ikawika Kātahi anō nei te kaupapa e whai kaha ana ngā uri o kōneki. Kua puta mai te rahi o ngā tūmomo mōhiotanga o eneki ikawika me tōna tūpatotanga ki te ao taiāo o te moana o Taupō me ōna kai māori e tipu mai ana. Kua hangaia he rōpū nō te kura nei e whakahaeretia tonutia teneki kaupapa ki roto i te kura Taiāo mo ake ake tonu atu.

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
I tutuki, heoi, me pērā anō ai ia te tau.	Ahakoa te rāhuitanga o te Reo Pākehā he wero nui te whakatau ia te wā whai muri i nohonga ki te kāinga, me ngā kaupapa ā hōtaka. Ahakoa he whakaritenga akoranga reo ā ipūrangi, kāhore anō te katoa o taua kainga he 'wifi'.	Mā te whakapakaritanga ake o te whānau ka taea te rere tonu tō tātou reo Rangatira ki roto i ngā kāinga. Ki te kore, ka noho tārewa noa ai tae atu ki te wā ka hoki ki te kura. Kei te mārama kē ki ngā wero whai muri i ngā hararei, heoi, ki te tāpiri i ngā whakatau e pā ana ki ngā māuiui, te kaha reo pākeha te nuinga o te whāre he uaua rawa. kāhore e kore, ka whakatau ai	He wero mutunga kore He āronga nui mo te tau ka heke mai nei 2025 Ka āhei ia ki te whakamahi i tōna reo i roto i ngā wāhi maha, ki ngātikanga maha, ki ngā take maha, ki ngā hunga whakarongo maha. Ka taea te whakahāngai i āna kōrero ki te horopaki me te hunga e whai taringa atu ana ki aua kōrero. He ngāwari ki a ia te whakawhiti kōrero, ahakoa ki a wai, ahakoa nō tēhea iwi te reo. Ka tika te whanake o nā pūkenga whakarongo, ka ngāwari ake te kōrero, te tuhituhi, te pānui, te whakaatu me te mātakitaki.

Te Whakamahere mō tērā tau:
Me tīmata anō ai hei te tau e heke mai ana, ā, me whakarite rautaki hoki ai

kia reo māori te ārero tuatahi i te kainga



Mai te awa o te atua ki Tauhara māunga
Ko Taupō te mōana
Ko Waitahanui te awa
Ko Pākira te mārae
Ko Hinearo te wharekai
Ko Ngāti Tūtemohuta te Iwi
Tētahi iwi o Ngāti Tūwharetoa
Tihei Mauri Ora

Progress Report on Implementing Te Tiriti o Waitangi at Te Kura o Waitahanui

I am delighted to share with you the progress made by Te Kura o Waitahanui School in aligning with the principles of Te Tiriti o Waitangi as outlined in Section 127(1)(d) of the Education and Training Act 2020.

Integration of Local Tikanga Māori and Mātauranga Māori: 3333

Te Kura o Waitahanui has actively engaged with local iwi Ngāti Tūtemohuta and respected members of the Māori community to ensure that our policies, plans, and curriculum reflect the values and traditions of our local Māori culture. Collaborative efforts have resulted in the incorporation of local Tikanga Māori and mātauranga Māori into our school's ethos, allowing students to engage meaningfully with Māori perspectives and knowledge.

As a result of consultation with our Māori Whānau we:

- Uri are to articulate the importance of their ūkaipotanga, identity and culture
- Mana Motuhake ō Ngāti Tūtemohuta me ngā Uri o Pākira, ō Ngātoroirangi
- Uri are proficient in Te Reo Maori using Ngāti Tūtemohuta, Ngāti Tūwharetoa Dialect
- Uri are confident with a strong sense of belonging, self-efficacy and personal agency
- Uri build positive relationships, show leadership and empathy for others
- Uri are physically active and lead a healthy lifestyle
- Uri contribute to their whānau hapu and Iwi
- Uri are kaitiaki protect and restore Te Pataka Kai o Tūtemohuta
- Uri can evaluate and interpret influence, the social and cultural, economic and political environment
- Uri are guardians of the world
- Uri are culturally autonomous and influential
- Uri are intellectually and academically independent
- Uri are physically and emotionally and socially intelligent
- Uri are decision makers who contribute to society, Iwi, Mārae and their Pākeke
- Uri demonstrate all areas of School Matapono (Values, cornerstones)
- Uri demonstrate Manaaki Tangata mai te ao ki te pō
- Uri contribute to their mārae
- Uri are valued and have a strong sense of belonging to their kura
- Uri Understand contemporary and traditional views of Te Ao Māori me Ngāti Tūtemohuta
- Te Pataka mārau o Ngāti Tūtemohuta demonstrates our Uniqueness

Promotion of Te Reo Māori and Tikanga Māori in Instruction:

The curriculum and the provision of instruction in Maori are configured in such a way as to maximise high levels of mokopuna language proficiency and academic success as Māori. This means making the best possible use of resources and capabilities the kura can access for the benefit of our mokopuna. The kura is collaborating with Iwi to create its own resources to help with support and sustain the growth of Te Reo and the mita of the Iwi.

Te reo Māori is actively integrated into daily school life through signage, routine use, and communication, fostering a more inclusive and culturally diverse learning environment.

Equitable Outcomes for Māori Students:

At Te Kura o Waitahanui, we prioritise equitable outcomes for all our students, including those of Māori descent. Te Kura o Waitahanui uphold a strong commitment to Tangata Whenua , Mana Whenua, and Te Tiriti o Waitangi in partnership in Aotearoa. We will continually practise and demonstrate high quality te reo and tikanga māori.

To achieve this, we have implemented tailored programs and support structures specifically designed to meet the unique needs of our Mokopuna. Continuous monitoring of their progress enables us to apply culturally responsive teaching practices and interventions that support their academic and holistic development.

Te Kura o Waitahanui remains dedicated to fulfilling the objectives of Te Tiriti o Waitangi. Our commitment to integrating local Tikanga Māori, mātauranga Māori, and te reo Māori into our school's fabric, alongside our unwavering pursuit of equitable outcomes for Māori students, underscores our commitment to honouring the principles of partnership, participation, and protection embedded within Te Tiriti.

Kia ngākaunui Te Kura o Waitahanui, ngā kaiako me ngā whānau hoki ki te kaupapa Te Tiriti o Waitangi - ko teneki hei rautaki mo tatou, mā tatou, e ai ki ā tātou . Ka mutu, mā tātou anō te kaupapa e whakamana, e whakatinana, e whakahāngai ake.

Nui te Kai, Nui te Aroha