

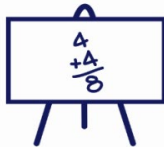
TAHUNA SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1972
Principal: Phillip Otto
School Address: 43 Tahuna Ohinewai Road, RD 3, Morrinsville
School Postal Address: 43 Tahuna Ohinewai Road, RD 3, Morrinsville
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TAHUNA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Tahuna School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Sally Moore

Full Name of Presiding Member



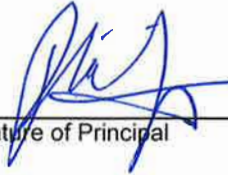
Signature of Presiding Member

29 May 2026

Date

Phillip Otto

Full Name of Principal



Signature of Principal

29 May 2026

Date

Tahuna School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	1,089,149	961,000	1,106,299
Locally Raised Funds	3	58,018	32,700	61,737
Interest		3,367	9,000	12,347
Total Revenue		1,150,534	1,002,700	1,180,383
Expense				
Locally Raised Funds	3	15,464	15,500	18,578
Learning Resources	4	827,664	711,900	816,377
Administration	5	89,504	116,200	110,396
Interest		513	-	701
Property	6	197,490	170,550	160,920
Total Expense		1,130,635	1,014,150	1,106,972
Net Surplus / (Deficit) for the year		19,899	(11,450)	73,411
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		19,899	(11,450)	73,411

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

Tahuna School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January	580,791	505,000	501,034
Total comprehensive revenue and expense for the year	19,899	(11,450)	73,411
Contribution - Furniture and Equipment Grant	-	-	6,346
Contributions from the Ministry of Education	-	-	-
Distributions to the Ministry of Education	-	-	-
Equity at 31 December	600,690	493,550	580,791
Accumulated comprehensive revenue and expense	600,690	493,550	580,791
Reserves	-	-	-
Equity at 31 December	600,690	493,550	580,791

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.

Tahuna School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	172,049	253,150	166,288
Accounts Receivable	8	70,548	45,000	79,455
GST Receivable		-	-	18,821
Prepayments		3,142	-	-
		<u>245,739</u>	<u>298,150</u>	<u>264,564</u>
Current Liabilities				
GST Payable		1,376	7,000	-
Accounts Payable	10	82,871	65,000	85,830
Revenue Received in Advance	11	-	-	9,512
Finance Lease Liability	13	3,629	5,000	3,615
		<u>87,876</u>	<u>77,000</u>	<u>98,957</u>
Working Capital Surplus/(Deficit)		157,863	221,150	165,607
Non-current Assets				
Property, Plant and Equipment	9	471,199	283,500	440,093
		<u>471,199</u>	<u>283,500</u>	<u>440,093</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	22,759	4,000	17,112
Finance Lease Liability	13	5,614	7,100	7,797
		<u>28,373</u>	<u>11,100</u>	<u>24,909</u>
Net Assets		<u>600,689</u>	<u>493,550</u>	<u>580,791</u>
Equity		<u>600,690</u>	<u>493,550</u>	<u>580,791</u>

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

Tahuna School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		258,446	271,000	279,911
Locally Raised Funds		68,071	32,700	36,684
Goods and Services Tax (net)		20,197	-	(23,898)
Payments to Employees		(159,106)	(181,000)	(176,158)
Payments to Suppliers		(106,195)	(194,150)	(101,894)
Interest Paid		(513)	-	(701)
Interest Received		3,367	9,000	12,993
Net cash from/(to) Operating Activities		84,267	(62,450)	26,937
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(74,716)	(15,500)	(146,841)
Net cash from/(to) Investing Activities		(74,716)	(15,500)	(146,841)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,346
Finance Lease Payments		(3,789)	(2,900)	(4,017)
Funds Administered on Behalf of Other Parties		-	-	(53,435)
Net cash from/(to) Financing Activities		(3,789)	(2,900)	(51,106)
Net increase/(decrease) in cash and cash equivalents		5,762	(80,850)	(171,010)
Cash and cash equivalents at the beginning of the year	7	166,288	334,000	337,298
Cash and cash equivalents at the end of the year	7	172,050	253,150	166,288

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.

Tahuna School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Tahuna 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 2025 to 31 December 2025 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 18.

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.

g) 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.

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	20–50 years
Furniture and Equipment	5–10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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 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 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.

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, and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

p) 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.

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	267,860	270,000	268,391
Teachers' Salaries Grants	658,742	550,000	659,059
Use of Land and Buildings Grants	162,219	140,000	175,537
Other Government Grants	328	1,000	3,312
	<u>1,089,149</u>	<u>961,000</u>	<u>1,106,299</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	6,570	10,000	23,915
Fees for Extra Curricular Activities	7,104	3,000	2,561
Trading	102	500	449
Fundraising and Community Grants	27,475	-	15,015
Other Revenue	16,767	19,200	19,797
	<u>58,018</u>	<u>32,700</u>	<u>61,737</u>
Expense			
Extra Curricular Activities Costs	5,519	3,000	3,282
Trading	80	-	2,007
Fundraising and Community Grant Costs	-	-	2,073
Other Locally Raised Funds Expenditure	9,865	12,500	11,216
	<u>15,464</u>	<u>15,500</u>	<u>18,578</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>42,554</u>	<u>17,200</u>	<u>43,159</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	9,991	10,900	12,182
Employee Benefits - Salaries	771,920	663,000	765,936
Staff Development	523	8,000	4,549
Depreciation	45,230	30,000	33,710
	<u>827,664</u>	<u>711,900</u>	<u>816,377</u>



5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	8,985	5,000	7,827
Board Fees and Expenses	2,195	4,500	3,500
Operating Leases	69	1,400	717
Other Administration Expenses	22,844	29,800	24,197
Employee Benefits - Salaries	45,928	68,000	67,874
Insurance	3,483	2,500	2,281
Service Providers, Contractors and Consultancy	6,000	5,000	4,000
	<u>89,504</u>	<u>116,200</u>	<u>110,396</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	5,647	4,000	(46,638)
Heat, Light and Water	7,370	6,700	4,762
Rates	3,069	-	5,742
Repairs and Maintenance	6,153	6,250	7,847
Use of Land and Buildings	162,219	140,000	175,537
Other Property Expenses	13,032	13,600	13,670
	<u>197,490</u>	<u>170,550</u>	<u>160,920</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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	73,615	253,150	70,767
Short-term Bank Deposits	98,434	-	95,521
Cash and cash equivalents for Statement of Cash Flows	<u>172,049</u>	<u>253,150</u>	<u>166,288</u>

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

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	-	-	10,053
Receivables from the Ministry of Education	3,351	-	3,121
Teacher Salaries Grant Receivable	67,197	45,000	66,281
	<u>70,548</u>	<u>45,000</u>	<u>79,455</u>
Receivables from Exchange Transactions	-	-	10,053
Receivables from Non-Exchange Transactions	70,548	45,000	69,402
	<u>70,548</u>	<u>45,000</u>	<u>79,455</u>



9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	15,000	-	-	-	-	15,000
Buildings	187,320	39,319	-	-	(10,431)	216,208
Building Improvements	189,638	-	-	-	(14,507)	175,131
Furniture and Equipment	29,110	8,740	-	-	(11,817)	26,033
Information and Communication Technology	6,744	26,657	-	-	(4,650)	28,751
Motor Vehicles	-	-	-	-	-	-
Leased Assets	11,612	1,620	-	-	(3,741)	9,491
Library Resources	669	-	-	-	(84)	585
	440,093	76,336	-	-	(45,230)	471,199

The net carrying value of furniture and equipment held under a finance lease is \$9,491 (2024:\$11,612)

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.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	15,000	-	15,000	15,000	-	15,000
Buildings	263,068	(46,860)	216,208	223,749	(36,429)	187,320
Building Improvements	314,461	(139,330)	175,131	323,194	(133,556)	189,638
Furniture and Equipment	113,772	(87,739)	26,033	105,033	(75,923)	29,110
Information and Communication Technology	45,291	(16,540)	28,751	23,883	(17,139)	6,744
Motor Vehicles	43,923	(43,923)	-	43,923	(43,923)	-
Leased Assets	14,856	(5,365)	9,491	14,319	(2,707)	11,612
Library Resources	23,632	(23,047)	585	23,632	(22,963)	669
	834,003	(362,804)	471,199	772,733	(332,640)	440,093

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	8,030	10,000	8,202
Accruals	5,992	10,000	9,695
Employee Entitlements - Salaries	67,197	45,000	66,281
Employee Entitlements - Leave Accrual	1,652	-	1,652
	82,871	65,000	85,830
Payables for Exchange Transactions	82,871	65,000	85,830
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	82,871	65,000	85,830

The carrying value of payables approximates their fair value.



11. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	-	9,512
	<u>-</u>	<u>-</u>	<u>9,512</u>

12. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	17,112	-	63,750
Increase/(decrease) to the Provision During the Year	5,647	4,000	(46,638)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>22,759</u>	<u>4,000</u>	<u>17,112</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	22,759	4,000	17,112
	<u>22,759</u>	<u>4,000</u>	<u>17,112</u>

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

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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	3,629	5,000	3,615
Later than One Year	5,614	7,100	7,797
Future Finance Charges	-	-	-
	<u>9,243</u>	<u>12,100</u>	<u>11,412</u>
Represented by			
Finance lease liability - Current	3,629	5,000	3,615
Finance lease liability - Non current	5,614	7,100	7,797
	<u>9,243</u>	<u>12,100</u>	<u>11,412</u>



13. 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.

	2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Shade Sail	222145	-	4,946	(44,266)	39,320	-
Totals		-	4,946	(44,266)	39,320	-

Represented by:

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

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Shade Sail	222145	53,435	50,616	(104,051)	-	-
Totals		53,435	50,616	(104,051)	-	-

Represented by:

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

14. Related Party Transactions

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

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

Sharnn Lehman is a Board member and is a Director of Lehman Buildings Ltd. During the year the School used the services of Lehman Buildings Limited on standard terms and conditions. The total value of all transactions for the year was \$4,488 (2024: \$3,786).

15. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
Board Members Remuneration	1,860	3,500



Leadership Team

Remuneration	145,144	133,908
Full-time equivalent members	1	1
Total key management personnel remuneration	147,004	137,408

There are 6 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 other matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
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:

Remuneration \$000	2025 FTE Number	2024 FTE Number
100-110	2	2
110-120	1	1
	3	3

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

16. 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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-



17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

18. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$0 (2024:\$0):

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 13.

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into any contracts.

19. 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	172,049	253,150	166,288
Receivables	70,548	45,000	79,455
Total financial assets measured at amortised cost	<u>242,597</u>	<u>298,150</u>	<u>245,743</u>

Financial liabilities measured at amortised cost

Payables	82,871	65,000	85,830
Finance Leases	9,243	12,100	11,412
Total financial liabilities measured at amortised cost	<u>92,114</u>	<u>77,100</u>	<u>97,242</u>

20. Events After Balance Date

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

21. 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 TAHUNA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Tahuna School (the School). The Auditor-General has appointed me, David 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 pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

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 audit 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 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 the Board intends to close or merge the School, or has 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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Responsibility, Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, Statement of KiwiSport funding and Statement of school giving effect to Te Tiriti o Waitangi

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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

David Fraser

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

Kiwisport Report 2025

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received a total Kiwisport funding of \$1,275.12 The school funding was spent on sporting equipment to enhance pupils core skills and increase confidence to participate in team Sports. It was spent on travel and costs to various sporting opportunities in the area and sports events hosted at school.

Kind regards
Phillip Otto
Principal

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>To meet our obligations, Tahuna School takes a number of steps, including:</p> <ul style="list-style-type: none"> ● Regularly identify potential hazards and take steps to mitigate them. ● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. ● Maintaining equipment and machinery to ensure they are safe to use. ● Ensuring that the workplace is clean and well-maintained. ● Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>Tahuna School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep records of the selection process, including the criteria used to assess candidates.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>Our strategic focus supports understanding the aims and aspirations of our Māori families, and to identify their employment and education needs. This is generally done with face to face hui.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, and courses.</p>

	<p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. Beginning Teacher is supported by a mentor teacher.</p> <p>We provide feedback and recognition to employees for their work, including areas where they have excelled and areas where they can develop. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through staff meetings, informal opportunities, team-building activities, collaborative planning and projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment. We regularly asked teachers if they need new resources to support their learning programmes.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We implement family-friendly policies such as parental leave and support working parents, especially women.</p> <p>We address unconscious bias by implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a team who have regular check-ins on each other and at times provide access to wellness ideas, and offering flexible scheduling ie case by case.</p>

	We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.
How are you recognising the employment requirements of persons with disabilities?	We currently have no persons employed with disabilities.

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

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

Analysis of Variance Reporting and Achievement Data for reading, writing and maths

School Name:	Tahuna School	School Number: 1972
Strategic Aim:	<p>Grow achievement for our children. To strengthen partnership with our community. To develop our Tahuna School localised curriculum. To implement ways to take care of our well-being.</p>	
Annual Aim:	<p><i>Annual Aims - 2026</i> <i>The actions we will take</i> Grow achievement for our children.</p> <ul style="list-style-type: none"> - Grow achievement for our children in literacy and mathematics, integrated throughout the whole curriculum. - Grow achievement for our priority learners. - To grow staff capabilities. - 1 hr of reading, writing and maths taught daily. - Attendance: lift student regular attendance as per attendance management plan. <p>To strengthen partnership with our community.</p> <ul style="list-style-type: none"> - To ensure effective communication with our community. - Support the home and school partnership by working closely with our parents and whanau (Tahuna Ako Tahi) <p>To develop our Tahuna School localised curriculum.</p> <ul style="list-style-type: none"> - To develop a curriculum that is valued by our children, staff, parents and wider community which reflects our people, values, goals and our ICARE Pathway (Graduate Profile) - To continue to offer rich curriculum learning experiences. <p>To implement ways to take care of our well-being.</p> <ul style="list-style-type: none"> - To ensure we support our children and staff with their well-being. 	
	<p><i>Reading targets by the end of 2026 is 53/66 children to be achieving at or above expectation.</i> <i>Writing targets by the end of 2026 is 53/66 children to be achieving at or above expectation.</i> <i>Maths targets by the end of 2026 is 53/66 children to be achieving at or above expectation.</i></p>	
Baseline Data: 2025	<p><i>Reading targets by the end of 2025 is 48/69 children to be achieving at or above expectation.</i> <i>Writing targets by the end of 2025 is 51/69 children to be achieving at or above expectation.</i> <i>Maths targets by the end of 2025 is 51/69 children to be achieving at or above expectation.</i></p>	



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>
<ul style="list-style-type: none"> - Teachers did BSLA training to meet the literacy needs of our target students and all students. - Continue Early Words programme. - Teachers intensifying their focus and planning on reading programmes. - Tahuna Ako Tahi - Home and school partnership. - Effective implementation of PRIME Maths programme. - Implementing our Rural ICARE Values. - Effective internal evaluation ie using our strategic plan / annuals actions to track. - Well-being is a priority for our children and staff. 	<p><i>See 2025 data above.</i></p>	<ul style="list-style-type: none"> - Increased regular attendance. - Effective use of target student register: identifying needs, having target students reflected in teacher planning, teacher PGC focus on target students, allocate learning assistant resource. - Focus on growing achievement for all our children - reflected in our strategic/annual aims and teacher planning, teaching and assessment. - Rural ICARE values reported on each term by teachers and finding reported to bot by principal. Reported to parents twice in the year. 	<p><i>See planning next year 2026.</i></p>

Planning for next year: 2026

- *Maori achieving success as Maori (cultural responsive plan - Strategic Aim 1)*
- *BSLA PLD - linked to PGC.*
- *New Prime maths PLD. - linked to PGC.*
- *1 hour of reading, writing and maths taught daily - collect teacher planning: weekly and long term plans.*
- *Tahuna Ako Tahi: Meet the teacher afternoon, whanau sheets, class page, parent conferences.*
- *Support MOE attendance/engagement strategy through attendance management plan.*
- *Positive growth mindset.*
- *Professional Growth - our Rural ICARE Values pathway (graduate profile)*
- *Big learning idea planning - integrated.*
- *Priority children (targeted children register) - update every term.*
- *Learning assistant allocation to work with target children, groups and individuals.*
- *LSC allocation: work with target groups.*
- *Early words programme for junior readers.*
- *Continue with phonics assessment (BSLA) at 20wks and 40 wks. MOE phonics check x 2.*
- *STEPS programme.*
- *Writing moderation - Focal point for teacher discussions - to support teachers planning: identified the areas to work on 'meeting the needs'*
- *Leveled writing folder with samples.*
- *Literacy Place PLD: structured reading wholeclass - linked to PGC*
- *Empowering communities: speech language course.*
- *Positive teacher and student PLD - linked to PGC.*
- *Explore SMART Tool.*

Te Tiriti o Waitangi - Giving Effect

Our Pepeha

Ko Tainui te waka
Tainui the canoe

Ko Hapuakohe te maunga
Hapuakohe the mountain

Ko Mangawara te awa
Mangawara the river

Ko Ngati Paoa te iwi
Ngati Paoa the iwi

Ko Waiti te marae
Waiti the marae

Ko Tahuna te kura
Tahuna the school

Our Maungaturoto Story

Our classrooms are named after some significant ships - Endeavour, Endurance, Adventure and Discovery. Resolution is our library/learning space. Maungaturoto is our newest classroom and is named after the waka Maungaturoto. It was blessed by uncle Tumanako Haumaha in 2021. This very old waka was excavated off the banks of the Piako River by JW Headley in 1902 and given to the care of the Morrinsville Historical Society in 1968 by Ngati Paoa our local iwi.

The Waka is 17 Metres long and constructed in the 1860's. It was built from a Totara Tree about 800 years old. Originally it was an Ocean going and ceremonial waka. Later it was cut in half and used for transporting goods on the Waihou and Piako Rivers. It was also used to transport Flax to the Mills at Tahuna and Patetonga.

We are proud of our Maungaturoto Room and our waka. Our waka is on display next to the Morrinsville Library.



Maori Dimension

Our school gives effect to Te Tiriti O Waitangi including by: working to ensure our plans, policies and local curriculum reflect local tikanga Maori and Te Ao Maori. Taking all reasonable steps to make instruction available in Tikanga Maori and Te Ao Maori. Achieving equitable outcomes for our Maori children. At Tahuna School we are able to enjoy the tuakana teina relationship in our learning and teaching environment. Parents of our Maori children are welcomed and we participate in discussions about their child's

learning, concerns or matters of interest that will support their child with achieving educational success as Maori. We actively participate in Morrinsville Kahui Ako opportunities to engage with local iwi.

Cultural Diversity

At Tahuna School we are accepting of others’ cultures and differences. Reflect the nature of multiculturalism in classroom activities. School involvement through participating in the Piako Cultural Festival, celebrate countries through school events and or learning programmes and recognising where our children come from.

Grow achievement for our priority learners

Annual Aim 1

NELPS - 1, 2, 3, 4

To grow our Maori children achievement and ensuring our Maori children achieve educational success as Maori (Ka Hikitia) To grow our Pasifika children achievement and ensuring our Pasifika children achieve educational success as Pasifika.

Rationale	At Tahuna School what matters most in supporting and promoting excellence and equity for diverse children, in particular, Maori and Pasifika learners. School and classroom practices that improve outcomes for maori learners and these practices are likely to improve outcomes for all our learners.
Links to school vision & values, strategic plan and targets (reading, mathematics and writing)	Our Values: Integrity - <i>Ngakau pono</i> , Challenge - <i>Eke Panuku</i> , Ambition - <i>Pai Tawhiti</i> , Respect - <i>Manaakitanga</i> and Encourage - <i>Awhina</i> Strategic Aim 1 - Grow achievement for our children.
	Principals of the Treaty of Waitangi - up held by children, staff, board of trustees, whanau and community

Partnership in decision making	<ul style="list-style-type: none"> - Waiti Marae visit - Inclusive of all groups - Reciprocal relationship in decision making - Aotearoa histories - Waitangi Day
Protection of maintaining culture and identity	<ul style="list-style-type: none"> - Waiti Marae visit - New Karakia - staff meetings, start of assembly, start in mornings for classrooms. - Local history: our Maungaturoto, our school pepeha, Morrinsville museum - Maori culture evident in learning environment: Te reo maori programme framework - Waitangi Day - Aotearoa Histories - Matariki week
Participation	<ul style="list-style-type: none"> - Waiti Marae visit - Karakia - staff meetings, start of assembly - Consultation with maori families: face to face informal, meet the teacher evening, parent conferences, parent survey - Maori culture evident in learning environment: te reo maori programme framework, Matariki Week - Aotearoa histories

Tataiako - Cultural competencies for teachers of Maori learners. Important document for teachers, leaders and board of trustees.

Whanaungatanga Relationships (students, school-wide, community) with high expectations Tapasa - Turu 1, 2, 3	At our school we; <ul style="list-style-type: none"> - Build and strengthen relationships - Ensure maori learners and whanau are engaged in school - Promote and support tuakana teina (Older akonga supporting younger akonga) - Actively participate in Morrinsville Kahui Ako opportunities to engage with local iwi - Teu le va or va / where engagement is negotiated and agreed with learners and their parents
Ako	At our school we;

Practice in the classroom and beyond Tapasa - Turu 1, 2, 3	<ul style="list-style-type: none"> - Learn from each other - Have inclusive learning environments - Use maori achievement data to set targets and deliver an excellence and equity approach - Use pasifika achievement data to set targets and deliver an excellence and equity approach - The akonga learn in differential groups, learning with peers and opportunities to have partnerships - Promote and support tuakana teina - Sing waiata and share assembly items
Tangata Whenuatanga Place-based, socio-cultural awareness and knowledge Tapasa - Turu 1, 3	At our school we; <ul style="list-style-type: none"> - We acknowledge akonga and families as key stakeholders in our decisions - We provide a culturally responsive learning environment - Promote and support tuakana teina
Manaakitanga Values - integrity, trust, sincerity, equity Tapasa - Turu 1, 2, 3	At our school we; <ul style="list-style-type: none"> - Greet akonga and parents - We report on maori achievement to BOT - We report on pasifika achievement to BOT - We report achievement data to whanau about their akonga - We consult with whanau and akonga on their learning goals - Promote and support tuakana teina
Wananga Communication, problem-solving, innovation Tapasa - Turu 1, 2, 3	At our school we; <ul style="list-style-type: none"> - Role model greetings and farewells with akonga and their whanau - Keep whanau informed about their akonga's learning progress - Promote and support tuakana teina

Action	Responsibility	How	Resourcing	When	How will we know if it is successful	Evaluate Orange = tracking towards Green = achieved

Whanaungatanga Ako Whanga Manaakitanga Tangata Whenuatanga Principals of the Treaty Develop Te whare Tapa wha	Principal Teachers Inform BOT	Consult Families Partnership with children (Tahuna Mahi Tahu) Meet the teacher evening, face to face, parent conferences Maori resource folder	Internal time External time Budget Maori: \$500 Tataiako document Kahui Ako	Ongoing	Grow Maori achievement in reading, writing and maths is maintained and 6/7 achieved at or above by the end of 2025 and enable all target children to make growth - achieving more than 12 months progress. Link to teachers PGC (grow capabilities)	Class treaty's Meet the teacher evening Parent conferences Matariki week Waiata Pepeha
Develop a Pasifika plan to support our Pasifika learners using Tapa Sa	Principal Teachers Inform board	Consult Families Partnership with children (Tahuna Mahi Tahu) Meet the teacher evening, face to face, parent conferences	Internal time External time Tapa Sa document	Ongoing	Grow Pasifika achievement in reading, writing and maths is maintained and achieved with a target 2/3 at or above by the end of 2025	Class treaty's Meet the teacher evening Parent conferences
Priority children (targeted children register)	Principal Teachers Inform board	Create a shared priority children's	Internal time External time	Ongoing	Report and review data at the end of each	Updated Term 1. Updated Term 2. Updated Term 3.

	SENCO	register for all classes.			term. To monitor values added to each priority child.	Updated Term 4.
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Annual Aim 1

Grow achievement for our priority learners

NELPS - 1, 2, 3, 4

To grow our children with special educational needs.

Action	Responsibility	How	Resourcing	When	How will we know if it is successful	Evaluate Orange = tracking towards Green = achieved
To support and implement IEP's for our children with special learning needs	Teachers SENCO Inform board	Twice a year meet with special education ministry staff, parents, teacher and learning assistants to monitor and review learning programmes	Special education funding - learning support and high health needs Board funding Internal time External time	Ongoing	Report and review at the end of each term. To monitor value added to each child who has an IEP.	Continue Meet with families FOR children who have an IEP.
Create an	Principal	Create an	Internal time	Ongoing	Report and	Continue

inclusive environment	Teachers Inform board	inclusive environment that will meet our children's needs in and out of the classroom	External time		review what opportunities our children have had that are meeting their learning needs at the end of each term.	Updated target register.
Relevant training for staff	Principal Teachers SENCO Inform board	When required offer opportunities for staff to get training or attend PLD for specific child learning needs or high health needs	Internal time External time Special education funding	Ongoing	Monitor and review training effectiveness and possible continued training/PLD opportunities.	Six Bricks