

TIKORANGI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2251
Principal:	Kerry Nancarrow
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TIKORANGI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Tikorangi School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

Nick Eason
Full Name of Presiding Member

Kerry Nancarrow
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

31 July 2025
Date:

31 July 2025
Date:

Tikorangi School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	1,699,906	1,589,854	1,654,871
Locally Raised Funds	3	141,446	84,357	147,478
Interest		9,541	4,000	9,594
Gain on Sale of Property, Plant and Equipment		4,893	-	-
Other Revenue		-	-	1,185
Total Revenue		1,855,786	1,678,211	1,813,128
Expense				
Locally Raised Funds	3	40,015	21,617	45,538
Learning Resources	4	1,376,741	1,293,212	1,291,677
Administration	5	147,947	145,285	146,613
Interest		1,165	1,500	1,521
Property	6	378,132	264,102	323,143
Loss on Disposal of Property, Plant and Equipment		3,694	-	3,751
Total Expense		1,947,694	1,725,716	1,812,243
Net Surplus / (Deficit) for the year		(91,908)	(47,505)	885
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(91,908)	(47,505)	885

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



Tikorangi School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		621,943	625,681	616,048
Total comprehensive revenue and expense for the year		(91,908)	(47,505)	885
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	5,010
Equity at 31 December		530,035	578,176	621,943
Accumulated comprehensive revenue and expense		530,035	578,176	621,943
Equity at 31 December		530,035	578,176	621,943

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.



Tikorangi School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	116,329	236,116	156,499
Accounts Receivable	8	94,588	88,873	81,645
GST Receivable		20,855	10,815	2,987
Prepayments		-	3,253	8,059
Inventories	9	5,972	3,512	5,693
Investments	10	95,401	-	111,550
Funds Receivable for Capital Works Projects	16	13,177	-	-
		<u>346,322</u>	<u>342,569</u>	<u>366,433</u>
Current Liabilities				
Accounts Payable	12	115,494	95,093	102,475
Revenue Received in Advance	13	10,502	-	3,081
Provision for Cyclical Maintenance	14	-	4,545	-
Finance Lease Liability	15	6,501	14,755	7,032
Funds held for Capital Works Projects	16	3,270	-	2,722
		<u>135,767</u>	<u>114,393</u>	<u>115,310</u>
Working Capital Surplus/(Deficit)		210,555	228,176	251,123
Non-current Assets				
Property, Plant and Equipment	11	399,566	425,378	448,740
		<u>399,566</u>	<u>425,378</u>	<u>448,740</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	69,548	49,835	68,093
Finance Lease Liability	15	10,538	25,543	9,827
		<u>80,086</u>	<u>75,378</u>	<u>77,920</u>
Net Assets		<u>530,035</u>	<u>578,176</u>	<u>621,943</u>
Equity		<u>530,035</u>	<u>578,176</u>	<u>621,943</u>

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



Tikorangi School

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		484,166	478,611	483,245
Locally Raised Funds		140,633	84,357	148,663
Goods and Services Tax (net)		(17,868)	-	7,828
Payments to Employees		(362,240)	(328,258)	(285,647)
Payments to Suppliers		(179,629)	(150,153)	(240,970)
Interest Paid		(1,165)	(1,500)	(1,521)
Interest Received		10,437	4,000	7,529
Net cash from/(to) Operating Activities		74,334	87,057	119,127
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(37,213)	(18,000)	(64,436)
Purchase of Investments		(95,401)	-	(111,550)
Proceeds from Sale of Investments		35,525	-	-
Net cash from/(to) Investing Activities		(97,089)	(18,000)	(175,986)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,010
Finance Lease Payments		(4,786)	(43,020)	(14,571)
Funds Administered on Behalf of Other Parties		(12,629)	-	12,840
Net cash from/(to) Financing Activities		(17,415)	(43,020)	3,279
Net increase/(decrease) in cash and cash equivalents		(40,170)	26,037	(53,580)
Cash and cash equivalents at the beginning of the year	7	156,499	210,079	210,079
Cash and cash equivalents at the end of the year	7	116,329	236,116	156,499

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.



Tikorangi School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Tikorangi School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	5-50 years
Building Improvements	20 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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



n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) 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.

s) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, 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.



t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	488,637	480,456	469,642
Teachers' Salaries Grants	932,818	901,631	920,226
Use of Land and Buildings Grants	278,451	207,767	265,003
	1,699,906	1,589,854	1,654,871

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	43,195	19,500	32,313
Fees for Extra Curricular Activities	31,484	16,267	30,585
Trading	3,355	3,000	3,870
Fundraising and Community Grants	41,572	23,750	58,870
School House	21,840	21,840	21,840
	141,446	84,357	147,478
Expense			
Extra Curricular Activities Costs	32,627	17,617	34,676
Trading	4,174	1,000	5,087
Fundraising and Community Grant Costs	-	-	3,317
School House	3,214	3,000	2,458
	40,015	21,617	45,538
<i>Surplus for the year Locally Raised Funds</i>	101,431	62,740	101,940

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	70,315	52,720	55,580
Employee Benefits - Salaries	1,213,411	1,147,889	1,127,724
Staff Development	5,474	5,000	15,725
Depreciation	80,872	77,353	87,782
Other Learning Resources	186	1,050	304
Equipment Maintenance	-	250	295
Extra Curricular Activities	6,483	8,950	4,267
	1,376,741	1,293,212	1,291,677



5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	7,103	4,300	4,202
Board Fees and Expenses	6,985	8,615	7,544
Other Administration Expenses	30,446	33,350	35,606
Employee Benefits - Salaries	85,841	82,000	85,412
Insurance	6,998	7,000	3,829
Service Providers, Contractors and Consultancy	10,574	10,020	10,020
	147,947	145,285	146,613

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	53,655	10,420	18,838
Heat, Light and Water	10,217	8,200	8,562
Rates	1,284	1,000	1,268
Repairs and Maintenance	24,164	23,265	19,150
Use of Land and Buildings	278,451	207,767	265,003
Other Property Expenses	10,361	13,450	10,322
	378,132	264,102	323,143

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	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	94,605	236,116	156,499
Short-term Bank Deposits	21,724	-	-
Cash and cash equivalents for Statement of Cash Flows	116,329	236,116	156,499

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

Of the \$116,329 Cash and Cash Equivalents, \$3,270 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$116,329 Cash and Cash Equivalents, \$10,502 of Revenue Received in Advance is held by the school, as disclosed in note 13.



8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	813	-	-
Receivables from the Ministry of Education	4,052	-	-
Interest Receivable	1,169	18,310	2,065
Teacher Salaries Grant Receivable	88,554	70,563	79,580
	<u>94,588</u>	<u>88,873</u>	<u>81,645</u>
Receivables from Exchange Transactions	1,982	18,310	2,065
Receivables from Non-Exchange Transactions	92,606	70,563	79,580
	<u>94,588</u>	<u>88,873</u>	<u>81,645</u>

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery/uniforms	5,972	3,512	5,693
	<u>5,972</u>	<u>3,512</u>	<u>5,693</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	95,401	-	111,550
Total Investments	<u>95,401</u>	<u>-</u>	<u>111,550</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Board-owned Buildings	55,017	-	-	-	(1,776)	53,241
Building Improvements	171,002	-	-	-	(13,242)	157,760
Furniture and Equipment	147,351	33,938	(11,361)	-	(43,405)	126,523
Information and Communication Technology	48,543	1,659	-	-	(15,121)	35,081
Leased Assets	15,941	7,330	-	-	(7,108)	16,163
Library Resources	886	132	-	-	(220)	798
	448,740	43,059	(11,361)	-	(80,872)	399,566

The net carrying value of equipment held under a finance lease is \$16,163 (2023: \$15,941)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	10,000	-	10,000	10,000	-	10,000
Board-owned Buildings	93,059	(39,818)	53,241	93,059	(38,042)	55,017
Building Improvements	387,363	(229,603)	157,760	387,363	(216,361)	171,002
Furniture and Equipment	536,916	(410,393)	126,523	520,303	(372,952)	147,351
Information and Communication Technology	96,863	(61,782)	35,081	95,204	(46,661)	48,543
Leased Assets	26,404	(10,241)	16,163	24,493	(8,552)	15,941
Library Resources	16,292	(15,494)	798	16,160	(15,274)	886
	1,166,897	(767,331)	399,566	1,146,582	(697,842)	448,740

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	10,695	16,291	9,582
Accruals	7,103	2,719	4,202
Employee Entitlements - Salaries	88,554	70,563	79,580
Employee Entitlements - Leave Accrual	9,142	5,520	9,111
	115,494	95,093	102,475
Payables for Exchange Transactions	115,494	95,093	102,475
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	115,494	95,093	102,475

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - MOE	10,502	-	3,081
	<u>10,502</u>	<u>-</u>	<u>3,081</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	68,093	43,960	54,380
Increase to the Provision During the Year	12,802	10,420	10,420
Use of the Provision During the Year	(52,200)	-	(5,125)
Other Adjustments	40,853	-	8,418
Provision at the End of the Year	<u>69,548</u>	<u>54,380</u>	<u>68,093</u>
Cyclical Maintenance - Current	-	4,545	-
Cyclical Maintenance - Non current	69,548	49,835	68,093
	<u>69,548</u>	<u>54,380</u>	<u>68,093</u>

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

15. 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	7,645	14,755	8,149
Later than One Year and no Later than Five Years	11,649	25,543	10,736
Future Finance Charges	(2,255)	-	(2,026)
	<u>17,039</u>	<u>40,298</u>	<u>16,859</u>
Represented by			
Finance lease liability - Current	6,501	14,755	7,032
Finance lease liability - Non current	10,538	25,543	9,827
	<u>17,039</u>	<u>40,298</u>	<u>16,859</u>



16. 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 \$
Bike/Pump Track		227607	2,722	1,086	(3,808)	-	-
AMS Refurb Classroom		227604	-	109,248	(105,978)	-	3,270
LSPM Site Fencing		247352	-	103,431	(116,608)	-	(13,177)
Totals			2,722	213,765	(226,394)	-	(9,907)

Represented by:

Funds Held on Behalf of the Ministry of Education	3,270
Funds Receivable from the Ministry of Education	(13,177)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Bike/Pump Track		227607	11,315	-	(8,593)	-	2,722
Toilet & Window Joinery		227602	(21,433)	24,333	(2,900)	-	-
Totals			(10,118)	24,333	(11,493)	-	2,722

Represented by:

Funds Held on Behalf of the Ministry of Education	2,722
Funds Receivable from the Ministry of Education	-



17. 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.

18. 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	3,515	4,665
<i>Leadership Team</i>		
Remuneration	394,150	360,072
Full-time equivalent members	4.78	3.00
Total key management personnel remuneration	397,665	364,737

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 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	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
110 - 120	1.00	1.00
120 - 130	1.00	0.00
	2.00	1.00

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



19. 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

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$70,916 (2023: \$6,722) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
AMS Refurb Classroom	\$ 36,187
LSPM Site Fencing	34,729
Total	70,916

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

(b) Operating Commitments

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



22. 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	116,329	236,116	156,499
Receivables	94,588	88,873	81,645
Investments - Term Deposits	95,401	-	111,550
Total financial assets measured at amortised cost	306,318	324,989	349,694

Financial liabilities measured at amortised cost

Payables	115,494	95,093	102,475
Finance Leases	17,039	40,298	16,859
Total financial liabilities measured at amortised cost	132,533	135,391	119,334

23. Events After Balance Date

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

24. 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 TIKORANGI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Tikorangi School (the School). The Auditor-General has appointed me, Sarah Jenkins 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 02 to 20, 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 31 July 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 56, 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.



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

Tikorangi School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Nigel Eason	Presiding Member	Elected	Sep 2025
Kerry Nancarrow	Principal	ex Officio	
Tina Barr	Parent Representative	Elected	Mar 2024
Matt Read	Parent Representative	Elected	Sep 2025
Richard Laurence	Parent Representative	Elected	Sep 2025
Victor du Toit	Staff Representative	Elected	Sep 2025
Rachel Olson	Staff Representative	Elected	Sep 2025
Rene Radcliffe	Other	Elected	Sep 2025



Tikorangi Primary School, 356 Ngatimaru Road, R.D. 43, Waitara
Phone: 06 754 6634 Mob: 027 2646631
e-mail: office@tikorangi.school.nz and principal@tikorangi.school.nz

Date 24th February 2025

To Whom it May concern,

Re: Kiwisport Payment

Our school Kiwisport funding for 2024 was put towards employing a teacher aide to take a range of sporting activities at lunchtimes over Terms 3 and 4 and buying sports equipment.

Yours sincerely,

A handwritten signature in blue ink, which appears to read 'Kerry Nancarrow'.

Kerry Nancarrow
Principal
Tikorangi School

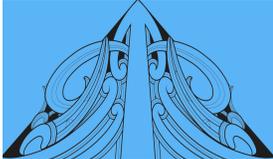
Tikorangi School

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Tikorangi School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Tikorangi School Strategic and Annual Plan 2024-2025

<p>School tohu</p> 	<p>Our Vision: Think, Act, Impact</p> <p>Empowered Curious, Thinkers who live our school values and thrive</p> <p>Our Values: Respect Responsibility Resilience Rangimarie</p>		
<p>Community Consultation: This strategic plan has been crafted in consultation with the school community. The Board has prioritised its strategic goals that align with the National Education and Learning Priorities</p>			
<p>Goals</p>	<p>Responsive Curriculum Students learn through a responsive, rich, local curriculum that meets their needs</p>	<p>Hauora Develop, grow and enhance the Hauora (wellbeing) of our ākonga to navigate their world</p>	<p>Working Together Strengthen our community partnerships by offering diversity of opportunities to connect with whanau</p>
<p>Whakatauki that resonate</p>	<p>Whakatauki: Mā te huruhuru ka rere te manu Adorn the bird with feathers and it will fly</p>		
<p>Rationale</p>	<p>Students are highly engaged, independent, curious, active thinkers with an increase in ownership of their learning(student agency). Staff have a high calibre of expertise and expectation to enhance learning programmes</p>	<p>Staff and students thrive in a learning environment where their identity, language and culture is fostered to support their wellbeing to effectively learn and thrive both academically and socially</p>	<p>Staff, tamariki and whanau feel a strong connection and sense of belonging through increased opportunities to work together</p>

<p>Initiatives Strategies for achieving and making progress towards goals</p>	<p>1.1 Implementation of our Tikorangi Whakaaro Curriculum linked to the National refresh 1.2 Increase knowledge of te reo ona tikanga Maori 1.3. Consistently monitor student progress</p>	<p>2.1 Design and implement Tikorangi PB4L linked to our school values 2.2 Equip staff with strategies to support and promote wellbeing</p>	<p>3.1 Co-design and implement a Community engagement plan 3.2 Implement an effective transition to school plan with whanau voice about aspirations</p>
<p>Measures</p>	<p>All Students show progress in reading, writing and maths using PaCT</p>	<p>Termly well being surveys for students. Actions and next steps taken from each one PB4L plan monitored and action taken</p>	<p>Actively measure attendance of two school events linked to whanau engagement and attendance</p>
<p>High Level Success Outcomes</p>	<p>Our learners are independent, curious, active thinkers who are connected to their community and culture. Students have high levels of literacy and mathematics</p>	<p>Staff and students thrive in a learning environment where their identity, language and culture is fostered to support their well being and effectively learn</p>	<p>Principles of Te Tiriti Waitangi are upheld and we have high levels of whanau, iwi and community engagement to make a difference in the lives of our tamariki</p>
<p>Practices/Plans</p>	<p>Specific Documents being referred too eg Niho Taniwha Common Practice Model Ka Hikitia, Learning Support Delivery Model in Action/Guide to Universal Design for Learning</p>		

Tikorangi School Road Map

	<u>2024</u>				<u>2025</u>				<u>2026</u>			
	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4
Learn through a responsive rich curriculum	Teach Local Histories curriculum	Develop further our culturally relevant Tikorangi Whakaaro curriculum using rich natural and cultural resources that link strongly to our Enviro status and CAT			Embed our curriculum	Embed our curriculum	Embed our curriculum	Embed our curriculum				
		Develop a rubric students can use for their thinking skills and actions	Start using rubric with students			Students taught how to self assess using thinking rubric			Embed use of rubric			
	PLD for teachers for identifying gaps in PaCt data students	Monitor progress of students using PaCT	PLD for teachers for identifying gaps in PaCt data	Assess progress and achievement of students using PaCT	Refresh PLD for teachers for identifying gaps in PaCt data students	Monitor progress of students using PaCT		Assess progress and achievement of students using PaCT				

	PLD for teachers using Bek Galloway for teaching Thinking Skills				PLD for teachers in Maori students achieving success as Maori				PLD for teachers in Te Reo			
	<u>2024</u>				<u>2025</u>				<u>2026</u>			
	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4
Hauora Develop, grow and enhance the Hauora (wellbeing) of our akonga to navigate their world		Redo our PB4L Plan			Implement our new PB4L Plan				Embed our PB4L Plan			
	Student wellbeing survey	Staff wellbeing survey	Student wellbeing survey	Student wellbeing survey	Trial new daily wellbeing student platform			Assess daily wellbeing student platform	Start online student wellbeing platform			
Working Together			Co design a Community engagement plan		Implement Community engagement plan			Reflect on Community engagement plan and modify if needed	Implement Community engagement plan			

					Co-design an effective transition to school		Trial new transition to school		Embed new transition to school			
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Tikorangi School Annual Plan 2024 and Analysis of Variance 2024

Annual Plan Goal 1	Initiative 1 Responsive Curriculum- Students Learn Through a Responsive Rich Local Curriculum				Analysis of variance
Outcome: <ul style="list-style-type: none"> • Our learners are independent, curious, active thinkers who are connected to their community and culture. • Students have high levels of literacy and mathematics 	Measures: <ul style="list-style-type: none"> - Students show progress against our school rubric for Curious Active Thinking - All students show progress in reading, writing and maths - 80% of our Year 6 students are at or above for reading, writing and maths 				
Key Actions	Accountable	Responsible	Resources	Complete by	
Develop a rubric which identifies ICAT skills linked to our community and culture	Kerry	Victor Rachel	Budget for release for Victor and Rach	Term 2, Week 10 2024	First draft of Rubric is here
Teachers start using the ICAT skills rubric with the students	Kerry	Each teacher	Teachers to video their practice to share	Beg Term 3 2024	This is at the early stages and will continue to be worked on in 2025
Meet with teachers to ensure they know where gaps and next learning steps are for all	Kerry	Kerry Victor Rachel	Budget for release for Victor and Rach	Beginning of Term 1 each year	Completed

their students on PaCT for reading, writing and maths					
Complete our Tikorangi School Local Curriculum document	Kerry	Kerry Victor Rachel	Budget for release for Victor and Rach	End of Term 4, 2024	Completed
Professional development with Bek Galloway around developing thinking skills for students and questioning skills for teachers whilst developing our localised curriculum		Teachers	Budget allocation for relievers to release teachers	End Term 4 2024	Completed- Bek has worked with teachers for 8 days over the year and observed, provided feedback, She has also met with teams to develop localised curriculum units. We have a completed a rubric.
Consistent monitoring by teachers of students progress and achievement in reading, writing and maths.	Kerry	Rachel Victor Teachers	Ongoing PLD in staff meetings around planning, using assessment data in PaCT	End Term 2 End Term 4	Teacher plans and teaching linked to PACT. Completed PACT end of year data
Consistent monitoring of target students	Kerry	Rachel Victor Teachers		End of every term	Completed- target student data is

					with end of year data
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Annual Plan Goal 2 <u>Hauora</u>	Initiative 2 Develop, grow and enhance the Hauora (wellbeing) of our akonga to navigate their world				
<u>Outcome:</u> Staff and students thrive in a learning environment where their identity, language and culture is fostered to support their well being and effectively learn	<u>Measures:</u> <ul style="list-style-type: none"> - Termly well being surveys for students. Actions and next steps taken from each one. Staff survey in Term 2 - Positive Behaviour 4 Learning plan monitored and action taken - Have 90% of staff and students who are feeling happy and safe at school and well supported. - For those students or staff who do not, we will have clear action plans to improve their wellbeing (Hauora) 				
<u>Key Actions</u>	<u>Accountable</u>	<u>Responsible</u>	<u>Resources</u>	<u>Complete by</u>	
Redevelop our PB4L school plan	Kerry	Rachel	Fortnightly staff meetings led by Rachel so all teachers have ownership	Week 10 Term 4 2024	Completed
Wellbeing survey for students	Kerry	Teachers	Principal to analyse and share with staff	Week 5 Term 1 Week 5 Term 2 Week 5 Term 3	Completed

			to identify next steps. Shared with BOT also and community	Week 10 Term 4	
Wellbeing survey for staff	Kerry	Kerry	NZCER survey	End Term 2 2024	Completed
Identify opportunities for students to extend their learning experiences beyond the core curriculum	Kerry	Each teacher	Staff planning meetings	End of each term	Completed: art specialist in, STEM teacher, Camps, Junior trip, Duck shooting day, Show Day, class item for end of year assembly, Kapa Haka performances and cluster kapa haka(1st time ever), Beach Education for whole school
Use Niho Taniwha book as a resource with teachers to look at how as a staff we can be better more effective practitioners stand with Maori to enable Maori education success for akonga Maori in all settings	Kerry	Kerry Rachel Victor Melissa	Fortnightly staff Meetings led by Leadership team so all teachers have ownership	End Term 4 2024	This continues to be a work in progress as we work with Damon Ritai as part of the Maori Achievement Collaborative. We are consistently looking at ways to

					ensure our Maori student achieve success.
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Annual Plan Goal 3	Initiative 3	
Working Together	Strengthen our community partnerships by offering diversity of opportunities to connect with whanau	
<u>Outcome:</u>	<u>Measures:</u>	

<p>Principles of Te Tiriti Waitangi are upheld and we have high levels of whanau, iwi and community engagement to make a difference in the lives of our tamariki</p>	<p>- Actively measure attendance of two school events linked to whanau engagement and attendance</p>				
<p><u>Key Actions</u></p>	<p><u>Accountable</u></p>	<p><u>Responsible</u></p>	<p><u>Resources</u></p>	<p><u>Complete by</u></p>	
<p>Co-design a community engagement plan with iwi, whanau etc</p>	<p>Kerry</p>	<p>Kerry</p>		<p>Week 10 Term 3 2024</p>	<p>Not Completed- have seen a significant rise in whanau engagement with the use of the HERO app and whanau being connected to what is going on at school whether it be events or notices</p>
<p>Actively promote and measure attendance and feedback from whanau at 2 events- Grandparents Day and our new Matariki</p>	<p>Kerry</p>	<p>Kerry</p>		<p>Week 10 Term 2 2024 for Grandparents Day Week 10 Term 3 2024 for Matariki</p>	<p>We did not have a Matariki Day after talking to our MAC advisor Damon- but will do so in 2025</p>

whanau event eg Hangi					<p>Grandparents Day informal feedback was highly positive from Grandparents. Every child had a significant person there except for 2 students</p> <p>Show Day- after feedback on how we could improve in 2024 we put together a Show Day Committee to ensure the day ran smoothly. We had the most animals entered in many years and very positive feedback about the whole day plus raised \$15000 from the cake and timber auction and food sales. We had very few families not attend.</p>

Other 2024 Key Improvement Strategies to Achieve Strategic Vision

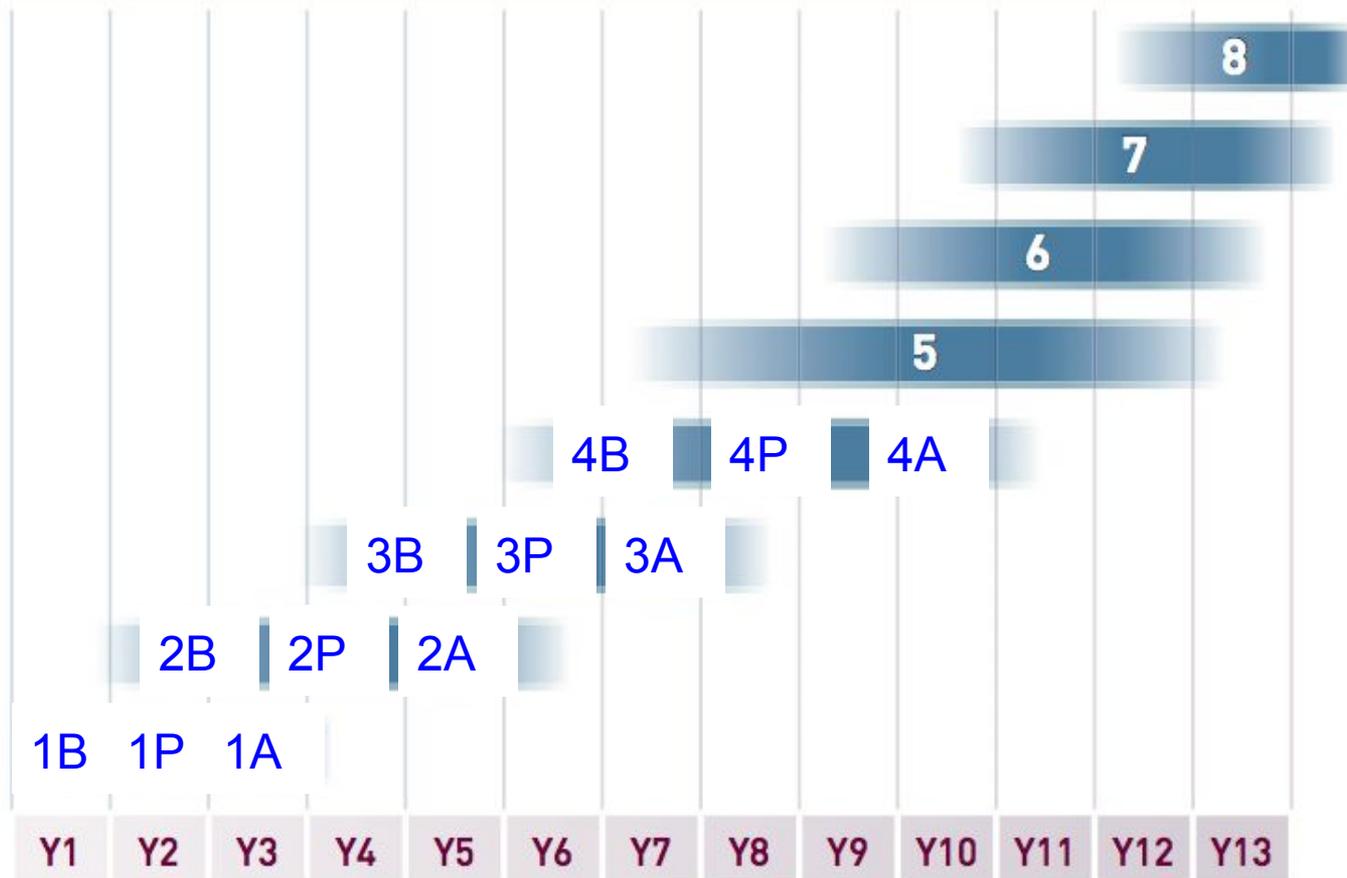
Property	Enviro	Community Consultation/Engagement	
<i>5YA Plans completed</i>	<i>Support staff and tamariki with their sustainable projects</i>	<i>Ensure strategic and annual plan goals are shared , feedback sought during the year on eg hard copies given at first goal setting interviews, newsletter</i>	<i>C</i>
New one to be developed in 2025 Toroa class has been refurbished Fence round school has been put in	This has not happened		
Personnel	SMS - Hero	NELP	Curriculum Refresh
<i>Find avenues to fund extra support staff to support, Enviro Warriors, Kapa Haka, STEAM</i>	<i>Continue to upskill in using HERO and regularly participate in webinars.</i>	<i>Become familiar with and Introduce NELP to Staff/BOT/Community</i>	
Our CRT teacher takes STEAM, we have a TA who takes extra kapa haka	We have huge engagement from our whanau with the HER	NELP is going to be replaced so have not spent any extra time on this	

2024 End of Year Data for Reading, Writing and Mathematics.

Years and Curriculum Levels



Years and Curriculum Levels

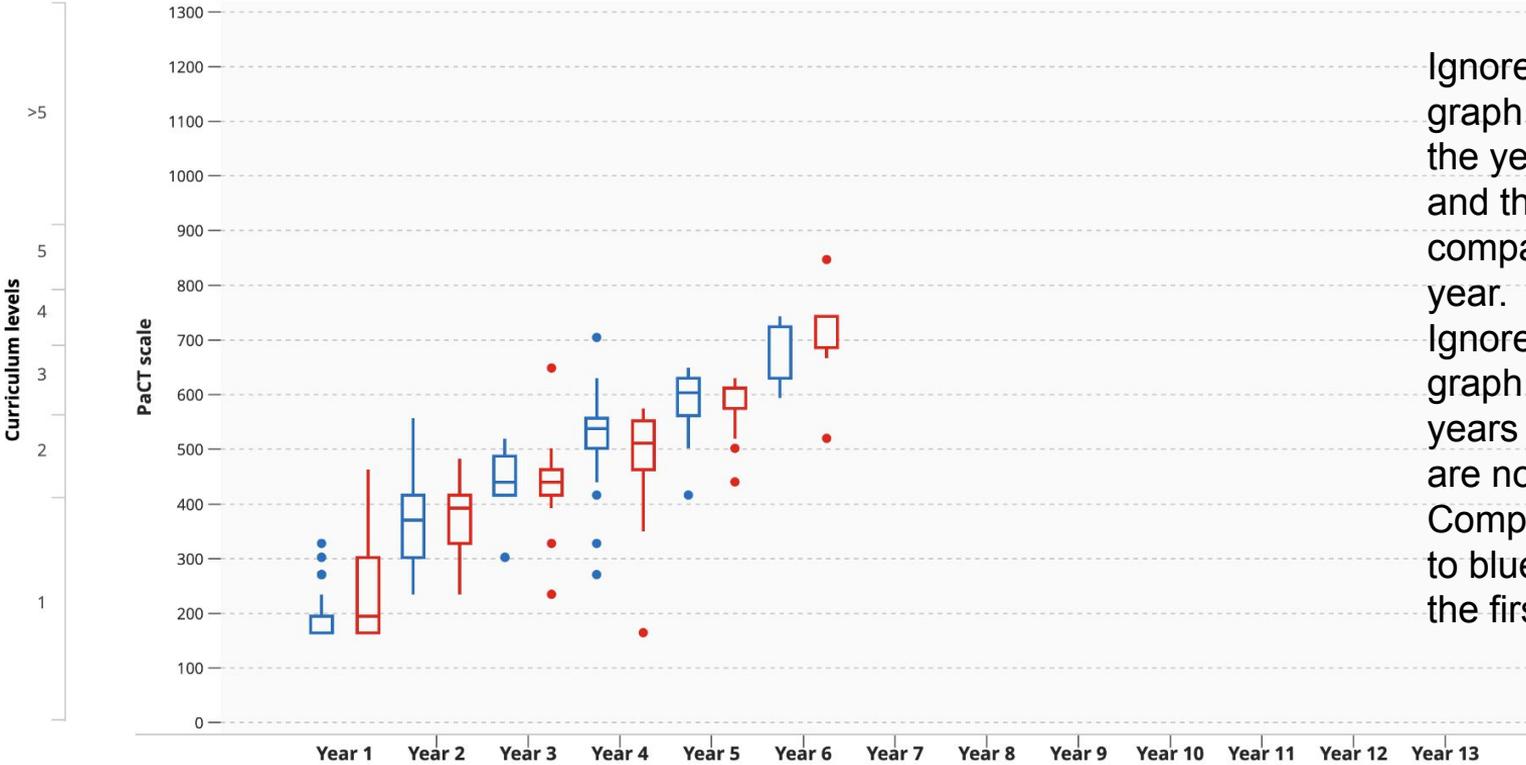


The following slides unpack the comparison data for students from the end of 2023 to the end of 2024 in the three core subject areas.

Achievement report (school view - comparison) - Reading

Tikorangi School

Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2024 Time Period: 2024 Term 4



Ignore the first blue graph as that shows the year 1's this year and there is no comparison to last year.
Ignore the last red graph as that is last years Year 6's who are no longer here. Comparisons are red to blue starting with the first red graph.

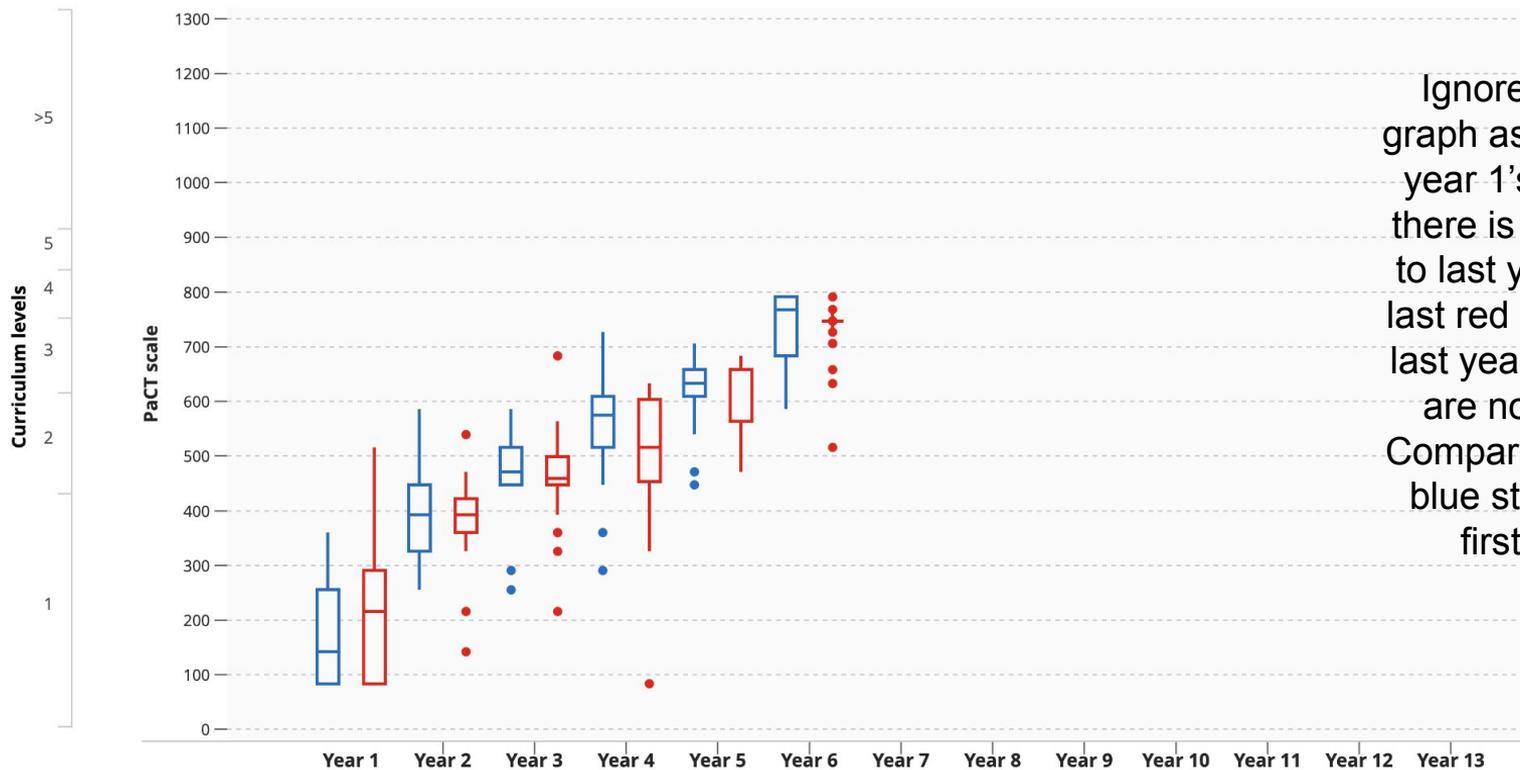
Reading 2024

Year Level (Number of students)	Working within curriculum level	Working below curriculum level	Target Students
Year 1 (53)	100%		
Year 2 (27)	21 (77%)	6	5
Year 3 (20)	18 (90%)	2	6
Year 4 (30)	23 (76%)	7	6
Year 5 (22)	16 (73%)	6	5
Year 6 (23)	18 (78%)	5	3

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	1 (3%)	-	16 (70%)
NZC Level 3	-	-	-	6 (20%)	16 (73%)	7 (30%)
NZC Level 2	-	9 (33%)	18 (90%)	21 (70%)	6 (27%)	-
NZC Level 1	53 (100%)	18 (67%)	2 (10%)	2 (7%)	-	-
Total	53	27	20	30	22	23

Tikorangi School

Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2024 Time Period: 2024 Term 4



Ignore the first blue graph as that shows the year 1's this year and there is no comparison to last year. Ignore the last red graph as that is last years Year 6's who are no longer here. Comparisons are red to blue starting with the first red graph.

● Base data series: Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2024 Time period: 2024 Term 4

● Comparison data series: Gender: All genders Ethnicity: Ethnicity - All Year: 2023 Time period: 2023 Term 4

Writing 2024

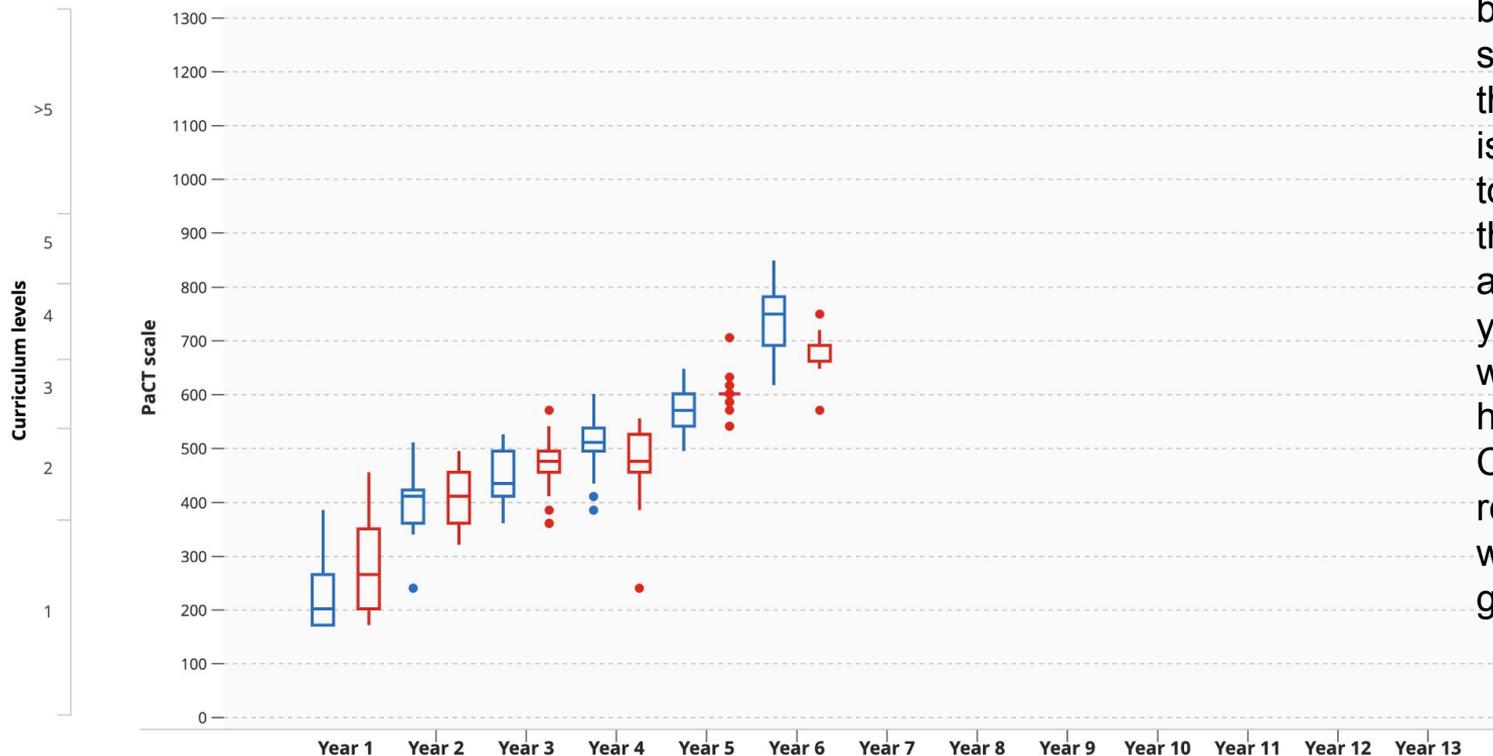
Year Level (Number of students)	Working within curriculum level	Working below curriculum level	Target Students
Year 1 (53)	100%		
Year 2 (27)	20 (75%)	7(of these 3 are new)	4
Year 3 (20)	18 (90%)	2	4
Year 4 (30)	23 (77%)	7	6
Year 5 (22)	15 (68%)	7	5
Year 6 (23)	16 (70%)	7	6

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	-	-	14 (61%)
NZC Level 3	-	-	-	6 (20%)	15 (68%)	8 (35%)
NZC Level 2	-	8 (30%)	18 (90%)	22 (73%)	7 (32%)	1 (4%)
NZC Level 1	53 (100%)	19 (70%)	2 (10%)	2 (7%)	-	-
Total	53	27	20	30	22	23

Achievement report (school view - comparison) - Mathematics

Tikorangi School

Gender: All genders **Ethnicity:** Ethnicity - All **Year:** Current year - 2024 **Time Period:** 2024 Term 4



Ignore the first blue graph as that shows the year 1's this year and there is no comparison to last year. Ignore the last red graph as that is last years Year 6's who are no longer here.

Comparisons are red to blue starting with the first red graph.

● **Base data series:** Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2024 Time period: 2024 Term 4

● **Comparison data series:** Gender: All genders Ethnicity: Ethnicity - All Year: 2023 Time period: 2023 Term 4

Mathematics 2024

Year Level (Number of students)	Working within curriculum level	Working below curriculum level	Target Students
Year 1 (53)	100%		
Year 2 (27)	26 (96%)	1	3
Year 3 (20)	17 (85%)	3	5
Year 4 (30)	26 (87%)	4	6
Year 5 (22)	15 (68%)	7(3 are new students)	4
Year 6 (23)	22 (96%)	1	5

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	1 (4%)
NZC Level 4	-	-	-	-	-	17 (74%)
NZC Level 3	-	-	-	8 (27%)	17 (77%)	5 (22%)
NZC Level 2	2 (4%)	19 (70%)	18 (90%)	22 (73%)	5 (23%)	-
NZC Level 1	51 (96%)	8 (30%)	2 (10%)	-	-	-
Total	53	27	20	30	22	23

The following slides show our
Maori student achievement
data for reading writing and
maths.

Maori Reading Data 2024

We have 85% of Maori students within their curriculum level for reading.

We have 4 Maori students below 2 at Year 4
1 at Year 5
1 at Year 6

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	-	-	4 (80%)
NZC Level 3	-	-	-	1 (13%)	2 (67%)	1 (20%)
NZC Level 2	-	-	1 (100%)	6 (75%)	1 (33%)	-
NZC Level 1	10 (100%)	1 (100%)	-	1 (13%)	-	-
Total	10	1	1	8	3	5

Maori Writing Data 2024

We have 85% of Maori students within their curriculum level for reading.
 We have 4 Maori students below:
 2 at Year 4
 1 at Year 5
 1 at Year 6

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	-	-	4 (80%)
NZC Level 3	-	-	-	1 (13%)	2 (67%)	-
NZC Level 2	-	-	1 (100%)	6 (75%)	1 (33%)	1 (20%)
NZC Level 1	10 (100%)	1 (100%)	-	1 (13%)	-	-
Total	10	1	1	8	3	5

Maori Maths data 2024

We have 93% of Maori students within their curriculum level for reading.

We have 2 Maori students below:
1 at Year 4
1 at Year 5

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	-	-	4 (80%)
NZC Level 3	-	-	-	1 (13%)	3 (100%)	1 (20%)
NZC Level 2	1 (10%)	-	1 (100%)	7 (88%)	-	-
NZC Level 1	9 (90%)	1 (100%)	-	-	-	-
Total	10	1	1	8	3	5

Target students

Reading

8 target students

Year 3's- all 3 made accelerated progress. One student is now 'at' and the other two students are close and will continue to be target students in 2025

Year 4s- 2 students made accelerated progress and are now 'at' their curriculum level

Year 5's- 3 students made accelerated progress and one is 'at' and the other two are still below but close and will be target students again in 2025

Target students

Writing

12 target students

Year 3's- all 3 made accelerated progress. Two students now 'at' and the other student will continue to be a target student in 2025

Year 4s- 3 students made accelerated progress and are now 'at' their curriculum level and 4 have made progress but will continue to be target students in 2025

Year 5's- 2 students made accelerated progress will be target students again in 2025

Te Tiriti o Waitangi 2024

How have we given effect to Te Tiriti o Waitangi

Have been accepted to be part of a Maori Achievement Cluster

Te Tiriti o Waitangi 2024

How have we given effect to Te Tiriti o Waitangi

- Employed Maori TA to focus on te reo, waiata, kapa haka and male Maori role model
- Identified Maori students in data for reading, writing and maths and they are achieving as well as their counterparts
- Principal and DP doing te reo course
- Whole school kapa haka
- Looked at how our Maori students are achieving success as Maori across the school eg sports, cultural etc
- Whole school kapa haka
- All students and staff do a pepeha
- Kai karakia across school and morning karakia
- Maori achieving success as Maori examples- School leaders, end of year awards
- Local histories curriculum - making connections-

Jim Anon