TE WHAREKURA O TE RAU AROHA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3115
Principal:	Alan Gillett
School Address:	5447 State Highway 27, Waitoa 3380
School Postal Address:	P O BOX 393, Matamata, 3440
School Phone:	07-887-3550
School Email:	tari@terauaroha.xtra.co.nz
Accountant / Service Provider:	Davidson Dickson Ltd

TE WHAREKURA O TE RAU AROHA

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
20 - 22	Independent Auditor's Report
23 - 29	Statement of Variance
30	Evaluation of School Student Progress
31	Kiwisport Funding and Employment Policy Compliance
32	How the School gave effect to Te Tiriti o Waitangi

Te Wharekura o Te Rau Aroha

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.

Tihimoana Tamihana
Full Name of Presiding Member

Signature of Presiding Member

4 February 2026
Date:

Alan Jay Mokoro Bullett
Full Name of Principal

Signature of Principal

4 February 2026
Date:

Te Wharekura o Te Rau Aroha
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	3,626,222	2,494,000	2,859,928
Locally Raised Funds	3	105,408	1,000	118,390
Interest		26,284	20,000	21,286
Total Revenue		3,757,914	2,515,000	2,999,604
Expense				
Locally Raised Funds	3	36,601	-	25,704
Learning Resources	4	1,860,513	1,444,255	1,688,832
Administration	5	239,128	266,050	205,120
Property	6	857,227	643,887	766,921
Other Expense	7	273,155	265,910	260,528
Loss on Disposal of Property, Plant and Equipment		1,730	-	-
Total Expense		3,268,354	2,620,102	2,947,105
Net Surplus / (Deficit) for the year		489,560	(105,102)	52,499
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		489,560	(105,102)	52,499

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

Audited by PKF Hamilton

Te Wharekura o Te Rau Aroha
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		1,283,793	1,283,793	1,231,294
Total comprehensive revenue and expense for the year		489,560	(105,102)	52,499
Contribution - Furniture and Equipment Grant		49,824	-	-
Equity at 31 December		1,823,177	1,178,691	1,283,793
Accumulated comprehensive revenue and expense		1,823,177	1,178,691	1,283,793
Equity at 31 December		1,823,177	1,178,691	1,283,793

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.

Audited by PKF Hamilton

Te Wharekura o Te Rau Aroha
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	8	1,181,890	646,171	559,452
Accounts Receivable	9	279,485	190,000	269,087
GST Receivable		8,783	10,000	44,156
Inventories	10	22,538	20,000	30,637
		1,492,696	866,171	903,332
Current Liabilities				
Accounts Payable	12	131,369	151,399	158,741
Borrowings	13	-	-	6,558
Revenue Received in Advance	14	22,597	-	25,878
Provision for Cyclical Maintenance	15	65,319	65,319	57,600
		219,285	216,718	248,777
Working Capital Surplus/(Deficit)		1,273,411	649,453	654,555
Non-current Assets				
Property, Plant and Equipment	11	549,766	529,238	629,238
		549,766	529,238	629,238
Net Assets		1,823,177	1,178,691	1,283,793
Equity		1,823,177	1,178,691	1,283,793

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

Audited by PKF Hamilton

Te Wharekura o Te Rau Aroha
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		1,697,687	1,241,872	1,265,676
Locally Raised Funds		99,308	1,000	118,390
Goods and Services Tax (net)		35,365	(10,000)	(28,965)
Payments to Employees		(419,446)	(539,205)	(572,085)
Payments to Suppliers		(836,797)	(692,411)	(798,168)
Interest Received		26,427	20,000	20,773
Net cash from/(to) Operating Activities		602,544	21,256	5,621
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(23,372)	(73,446)	(97,858)
Net cash from/(to) Investing Activities		(23,372)	(73,446)	(97,858)
Cash flows from Financing Activities				
Furniture and Equipment Grant		49,824	-	-
Distributions to Ministry of Education		-	-	
Repayment of Loans		(6,558)	(6,558)	(6,558)
Net cash from/(to) Financing Activities		43,266	(6,558)	(6,558)
Net increase/(decrease) in cash and cash equivalents		622,438	(58,748)	(98,795)
Cash and cash equivalents at the beginning of the year	8	559,452	704,919	658,247
Cash and cash equivalents at the end of the year	8	1,181,890	646,171	559,452

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.

Audited by PKF Hamilton

Te Wharekura o Te Rau Aroha
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity
Te Wharekura o Te Rau Aroha (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

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

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

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

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

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

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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. Future operating lease commitments are disclosed in note 21.

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.

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	10-15 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

k) 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.

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l) 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the Group 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.

n) 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.

o) 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.

p) 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.

q) 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.

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r) 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.

s) 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.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

u) 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	1,413,697	1,099,000	1,111,371
Teachers' Salaries Grants	1,376,677	900,000	1,091,500
Use of Land and Buildings Grants	559,272	375,000	533,390
Ka Ora, Ka Ako - Healthy School Lunches Programme	276,576	120,000	123,667
	3,626,222	2,494,000	2,859,928

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	-	1,000	270
Fees for Extra Curricular Activities	18,259	-	27,221
Trading	23,167	-	10,594
Fundraising and Community Grants	59,572	-	75,996
Other Revenue	4,410	-	4,309
	105,408	1,000	118,390
Expense			
Extra Curricular Activities Costs	5,526	-	-
Trading	24,894	-	13,254
Fundraising and Community Grant Costs	6,181	-	12,450
Other Locally Raised Funds Expenditure	-	-	-
	36,601	-	25,704
Surplus/ (Deficit) for the year Locally Raised Funds	68,807	1,000	92,686

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Curricular	111,971	92,000	161,414
Information and Communication Technology	6,003	12,500	9,253
Employee Benefits - Salaries	1,634,393	1,223,755	1,414,455
Staff Development	2,575	10,000	522
Depreciation	101,114	100,000	98,412
Other Learning Resources	4,457	6,000	4,776
	1,860,513	1,444,255	1,688,832

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5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	15,092	12,000	11,088
Board Fees and Expenses	-	4,250	2,127
Other Administration Expenses	26,277	35,800	33,206
Employee Benefits - Salaries	34,711	74,000	23,506
Insurance	26,675	3,500	2,192
Service Providers, Contractors and Consultancy	16,500	16,500	16,500
Ka Ora, Ka Ako - Healthy School Lunches Programme	119,873	120,000	116,501
	239,128	266,050	205,120

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	68,850	35,100	70,200
Cyclical Maintenance	7,719	5,000	5,236
Heat, Light and Water	29,399	21,837	27,992
Repairs and Maintenance	74,794	46,000	24,502
Use of Land and Buildings	559,272	375,000	533,390
Employee Benefits - Salaries	85,854	131,450	71,440
Other Property Expenses	31,339	29,500	34,161
	857,227	643,887	766,921

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

7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	273,155	265,910	260,528
	273,155	265,910	260,528

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8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Bank Accounts	1,181,890	646,171	559,452
Cash and cash equivalents for Statement of Cash Flows	1,181,890	646,171	559,452

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

Of the $1,181,890 Cash and Cash Equivalents, $22,597of Revenue Received in Advance is held by the School, as disclosed in note 14.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Receivables	10,925	-	4,390
Receivables from the Ministry of Education	51,182	-	92,612
Interest Receivable	370	-	513
Banking Staffing Underuse	122,126	100,000	91,821
Teacher Salaries Grant Receivable	94,882	90,000	79,751
	279,485	190,000	269,087
Receivables from Exchange Transactions	11,295	-	4,903
Receivables from Non-Exchange Transactions	268,190	190,000	264,184
	279,485	190,000	269,087

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
School Uniforms	22,538	20,000	30,637
	22,538	20,000	30,637

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11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	158,054	-	-		(20,356)	**137,698**
Furniture and Equipment	328,827	7,515	-		(50,739)	**285,603**
Information and Communication Technology	41,562	12,600	-		(12,140)	**42,022**
Motor Vehicles	100,795	3,257	(1,730)		(17,879)	**84,443**
	629,238	23,372	(1,730)	-	(101,114)	**549,766**

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

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	237,962	(100,264)	**137,698**	237,962	(79,908)	**158,054**
Furniture and Equipment	920,700	(635,097)	**285,603**	913,185	(584,358)	**328,827**
Information and Communication Technology	275,174	(233,152)	**42,022**	262,574	(221,012)	**41,562**
Motor Vehicles	344,026	(259,583)	**84,443**	408,320	(307,525)	**100,795**
	1,777,862	(1,228,096)	**549,766**	1,822,041	(1,192,803)	**629,238**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	9,828	37,899	54,779
Accruals	13,448	13,500	9,588
Employee Entitlements - Salaries	100,899	95,000	86,243
Employee Entitlements - Leave Accrual	7,194	5,000	8,131
	131,369	151,399	158,741
Payables for Exchange Transactions	131,369	151,399	158,741
	131,369	151,399	158,741

The carrying value of payables approximates their fair value.

Audited by PKF Hamilton

13. Borrowings

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Loans due in one year	-	-	6,558
	-	-	6,558

The school has borrowings at 31 December 2024 of $0 (31 December 2023 $6,558). This loan is from the EECA for the purpose of LED lights. The loan is unsecured, interest is 0.00% per annum and the loan is payable in quarterly instalments of $706 over 5 years.

14. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	431	-	4,142
Other revenue in Advance	22,166	-	21,736
	22,597	-	25,878

15. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	57,600		52,364
Increase to the Provision During the Year	7,719		5,236
Use of the Provision During the Year	-	-	
Provision at the End of the Year	65,319	-	57,600
Cyclical Maintenance - Current	65,319	65,319	57,600
Cyclical Maintenance - Non current	-	-	-
	65,319	65,319	57,600

Per the cyclical maintenance schedule, the Kura is next expected to undertake painting works during 2025. This plan is based on the Kura's 10 year Property Plan which is provided by an external consultant.

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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 8, and includes retentions on the projects, if applicable.

2023		Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Tiger Turf	*Project 229034*	-	5,043	-	(5,043)	-
Totals		-	5,043	-	(5,043)	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
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 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.

The uniqueness of the Kura see staff members related to the Principal due to the natural kinship of the Māori culture.
All related staff members are employed on terms and conditions which are no more favourable than the
board would have agreed to had there been no relationship to a member of the key management personnel.

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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 $
Board Members		
Remuneration	-	-
Leadership Team		
Remuneration	418,639	393,301
Full-time equivalent members	3	4
Total key management personnel remuneration	418,639	393,301

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	110-120	110-120
Benefits and Other Emoluments	0	0
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	2	2
110-120	2	0
120-130	0	1
170-180	1	0
	5	3

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	-	-
Number of People	-	-

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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 a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:$Nil):

(b) Operating Commitments

As at 31 December 2024, the Board had no operating lease contracts:

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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	1,181,890	646,171	559,452
Receivables	279,485	190,000	269,087
Total financial assets measured at amortised cost	1,461,375	836,171	828,539
Financial liabilities measured at amortised cost			
Payables	131,369	151,399	158,741
Borrowings - Loans	-	-	6,558
Total financial liabilities measured at amortised cost	131,369	151,399	165,299

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.

25. Breach of Legislation

The Kura breached Section 135 of the Education and Training Act 2020 which requires the Kura to provide its draft financial statements to their auditor by 31 March 2025.

26. Breach of Legislation

The Kura breached Section 137 of the Education and Training Act 2020 in that the Kura did not report by 31 May 2025, the date fixed by the Ministry of Education, but which schools were required to have sent their audited financial statements to the Ministry of Education.

Audited by PKF Hamilton

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE WHAREKURA O TE RAU AROHA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Te Wharekura o Te Rau Aroha (Wharekura). The Auditor-General has appointed me, Johann van Loggerenberg using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
    - its financial position as at 31 December 2024; and
    - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 4 February 2026. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material

errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 23 to 32, 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.



Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

He Pūrongo Tātari i ngā Whāinga o Te Tau 2024

Ngā Whāinga Paetae 2024			Nga Hua Pūtea
1	**Whāinga 1** **Tau 1-13**	***6.5 Kia noho tuwhera tona ngäkau ki te hari, ki te koa, ki te aroha, arä, kia ngäkau nui, kia ngäkau mahaki.*** ****Whakamāurutia mā te Aroha / Te Aho Matua*** ***(TAM 6.5 Kia noho tūwhera tōna ngākau ki te hari, ki te koa, ki te aroha, arā, kia ngākau nui, kia ngākau mahaki.)*** Kia whai mārama, ka whakatinana hoki ngā tauira i ngā tikanga o te whānau (Whaikoha, Manaakitanga, Ururoa, Reo Rangatira me Te Aho Matua) mā te whakatutuki i tētehi, i ngētehi kaupapa whai hua e hāngai ana ki tētehi, ki ngētehi o ngā tikanga o te kura, o TAM i ngā wāhanga o te kura. (80%) E whakapakari tonu ana i ngā pūnaha o te PB4L me Te Aho Matua i te kura – ahakoa te hiahia, kāore anō kia āta wānanga i Te Aho Matua ki te taha o te whānau. I te haerenga atu ki te Hui ā Tau i Turanga, i kitea ngā whāwhārua o te whānau nei, he kūare ki tō tātou kaupapa. Me āta whakarite wānanga i te tau nei, kia piki te māramatanga ki Te Aho Matua. Ko te 50% noa o ngā tamariki e aro ana ki ngā tikanga o te kura, o Te Aho Matua i ngētehi o ngā wā o te kura.	$3,000 i whakapaua ki te hoko rauemi mō te mahi PB4L
2	**Whāinga 2** **Tau 1-13**	***6.11 Kia mau tuhonohono te here o tona ihomatua ki öna mätua tïpuna, piki ake i ngä Rangi Tühähä ki te marae ätea o Io-Matua.*** ***6.12 Kia tu pakari, tu rangatira ia hei raukura mo tona iwi.*** Kia 70% o ngā tauira 1 – 13 e whakawhānui atu ana i ngō rātou māramatanga ki ngā tikanga o Ngāti Hauā, o te tumuakitanga, te hononga ki te Kīngitanga mā te ako kōrero hītori, mā te ako waiata, mā te haere ki ngā marae, mā te ako me te hāpai tikanga. E whakawhanake tonu ana i ngā mātauranga me ngā kōrero o Ngāti Hauā i roto i ngētehi o ngā poumahi o te kura, heoi, kua whakangungua ngētehi o ngā poumahi, ā, kua eke ngētehi o ngā māramatanga o ngā tamariki. Hei te tau nei, ka haere tonu ngā mahi whakaako i ngā poumahi, kia aupiki tonu ai te māramatanga ki tēnei marautanga o te iwi. I haere atu ngā tamariki me ngētehi poumahi ki te mahi i te Koroneihana me te Tangihanga o Kīngi Tūheitia, i tērā tau.	$2,000 i whakapaua, hei haere ki ngā kaupapa o te iwi

		I haere atu ngētehi o ngā poumahi ki te āta whakarite i ngā taonga o te whakapōtaetanga o Kuini Ngā wai hono i te pō. Kua ako ngā tamariki i ngētehi o ngā tino kōrero o Ngāti Hauā, o te Kīngitanga i roto i ngā waiata o te kapahaka. 75% o ngā tamariki i whakawhānui i ngā māramatanga.	
3	**Whāinga 3** **Tau 1-8**	**6.1** ***Kia mau, kia noho whakaaraara, noho koi te hinengaro o te tamaiti ki ngä mätau katoa hei arahi i ä ia i roto i te ao hou.*** **6.2** ***Kia toa ia ki te whakarongo, ki te whakaaro, ki te körero, ki te pänui, ki te tuhi i roto i te reo Maori*** Kia koa ngā tamariki o te Kura Pūtake ki te pānui, ki te kōrero i te reo Māori. Kia pānui, kia kōrero te 70% o ngā tauira Tau 1 – 8 i te kaupae e tika ana mō rātou. I roto i te Kura Pūtake, o ngā tamariki Tau 1 – 8, anei ngā hua i puta e pā ana ki te pānui: Tau 1 – 8 = 57% I heke ngā hua. Ko tētehi o ngā tikanga, ko ngā tamariki e 5 o te Tau 7 – 8 he iti noa te reo, nā kona i heke ai ngā tauanga. Anei ngā hua o te tuhituhi: Kua piki ai te kounga o te tuhituhi o ngā tamariki Tau 5 – 8, kua hipa i te 75%: Tau 5 – 8 = 78% Anei ngā hua o te kōrero – nā te aromatawai, Hopukina: Tau 1 – 8 = 76%	$8,000 i whakapaua ($4,000 hei hoko rauemi - $4,000 mō ngā poumahi kura)
4	**Whāinga 4** **Tau 7 - 13**	**6.2** ***Kia toa ia ki te whakarongo, ki te whakaaro, ki te körero, ki te pänui, ki te tuhi i roto i te reo Maori*** Kia 75% o ngā tauira o te Whānau Tuakana, o te Whānau Mātāmuri / Mātātoki / Mātāmua ka uru ki te Whakataetae Pū Kōrero i te Kura, i te Rohe rānei. I tū te whakataetae Pū Kōrero ki Waahi Pā, i Rāhui Pōkeka. Neke atu i te 14 ngā tamariki i tū, tokowhā o rātou i toa i ngō rātou wāhanga tū, nā reira, tokowhā o rātou i haere ki te Whakataetae ā motu o te Pū Kōrero. Tokorua ngā tamariki i eke ki te Tūranga Tuarua, kotahi i Tuatoru, i pai te tū o te tamaiti tuawhā.	$1,000 i whakapaua

		I roto i ngā akomanga o te Kura Pūtake – he 15% i tū ki te Pū Kōrero. I te Wharekura, 60% o rātou i tū ki te whakataetae ā kura, i tū ki te Pū Kōrero o te rohe.	
5	**Whāinga 5 Tau 1-13**	***6.1 Kia mau, kia noho whakaaraara, noho koi te hinengaro o te tamaiti ki ngā mātau katoa hei arahi i ā ia i roto i te ao hou.*** 70% o ngā tauira o ngā tau 1 – 13 e ako ana i ngā āhuatanga o te marau Hangarau Matihiko, i ngā mātauranga o te Ao Hangarau. I tērā tau i tīmata a Matua Kawana i te wāhanga 3 o te tau, ā, i tino hīkaka rawa ngā tamariki ki tēnei marautanga hou o te whānau. I mahi rātou i te Pukapuka a Tau tuatahi o te whānau. 90% o ngā tauira o ngā tau 1 – 13 e ako ana i ngā mātauranga o te Ao Hangarau.	$18,000 i whakapaua hei hoko rorohiko, hei hoko rauemi hangarau
6	**Whāinga 6 Tau 9-10**	***6.1 Kia mau, kia noho whakaaraara, noho koi te hinengaro o te tamaiti ki ngā mātau katoa hei arahi i ā ia i roto i te ao hou.*** 65% o ngā tamariki o te Tau 1 – 8 e ako ana i te Pāngarau, i te taumata e tika ana. 65% o ngā tauira Tau 9/10 e whakatutuki ana i te whakamātautau, i te paerewa pāngarau o Te Reo Matatini me te Pāngarau. Anei ngā hua o te Pāngarau i roto i te Kura Pūtake: Tau 1 – 8 (Kura Pūtake) = 80% kei te taumata e tika ana. He rōpu kua tohua hei āwhina – he 10% i roto i te Tau 1 – 2, 3 – 4, 5 -6, kei raro iho i te kaupae e tika ana – nā reira kua whakaritea he kaupapa Hāpai Ākonga, hei āwhina. Tau 1 – 2 = 90% Tau 3 – 4 = 90% Tau 5 – 6 = 90% Tau 7 – 8 = 50% Ko te aronga nui hei te tau 2025, ko ngā tamariki o te Tau 7 me te 8. Mā te whakangūngū kāore e kore, ka eke rawa ngā tamariki nei. <u>**Wāhanga Wharekura**</u> Anei ngā hua o Te Reo Matatini: Tau 9 – 5 i roto i te 9 i whakatutuki pai i ngā wāhanga e 2 o te whakamātautau Te Reo Matatini Tau 9 – 4 i roto i te 9 i whakatutuki pai i tētehi o nngā wāhanga e 2 o te whakamātautau Te Reo Matatini	$4,000 i whakapaua (Poumahi kura)

		55% o ngā tauira Tau 9 i whakatutuki i Te Reo Matatini Tau 10 – TRM (5/5 (ngā wāhanga e 2) – 3 kāore i mahi i te whakamātautau Tau 10 – 5 i roto i te 5 i whakatutuki pai i ngā wāhanga e 2 o te whakamātautau Te Reo Matatini (E 8 ngā tamariki o te Tau 10 – e 3 o rātou kāore i mahi i te mea he tauhou rātou ki te reo Māori, kāore anō kia whanake mai te reo) 100% o ngā tamariki Tau 10 i mahi i te whakamātautau i eke, heoi, 62% o ngā tamariki Tau 10 i eke. Anei ngā hua o te Pāngarau: Tau 9 – Kāore tētehi o ngā tamariki o te Tau 9 i eke. 0/9 o ngā tamariki i whakawhiwhia ki te Pāngarau (0%) Tau 10 – E 3 ngā tamariki i roto i te 5 tamariki i mahi i te whakamātautau i eke. He 60% o ngā tamariki Tau 10 i eke, heoi, e 3 ngā tamariki Tau 10 kāore i mahi, nā reira ko te tauanga e tika ana mō tērā reanga, ko te 3/8, arā, ko te 37.5. Tau 13 – E 2 ngā tamariki Tau 13 i mahi i te whakamātautau pāngarau, kia ea ai ngā whiwhinga NCEA, nā reira, ko rāua tahi i whakawhiwhi ki tēnei o ngā whakamātautau. 100% o ngā Tau 13 i eke.	
7	**Whāinga 7a** **Tau 9 /10**	**6.6** ***Kia mau ki tona whatumanawa ngā hohonutanga o te ako o te mohio.*** 75% o ngā tauira ka tīmata ki te whai i ngā whiwhinga NCEA o te 1 / 2. Anei ngā hua: Tau 9 – 100% kua tīmata ki te whai Tau 10 – 75% kua tīmata te whai whiwhinga 25% o ngā tamariki Tau 10 kua whakawhiwhi i te NCEA 1, te NCEA 2 me te NCEA 3. E 2 ngā tamariki Tau 10 kāore i tae atu ki ngā whakamātautau ā waho. Tau 11 – 13 o ngā tauira kua tīmata te whai whiwhinga NCEA	$3,000 i whakapaua (Rauemi i ngā akomanga)
7	**Whāinga 7e** **Tau 11-13**	**6.6** ***Kia mau ki tona whatumanawa ngā hohonutanga o te ako o te mohio.*** 75% o ngā tauira Tau 11 – Tau 13 (Mātāmua), ka whakawhiwhi ki te NCEA Kaupae 1. Anei ngā hua o te ako: Tau 11 – E 4 ngā tauira i whakawhiwhi ki te NCEA 1, te NCEA 2 me te NCEA 3, nā reira he 100%	$3,000 i whakapaua (Poumahi Kura)

		Tau 12 – 11 ngā tauira = 100% Tau 13 – 7 ngā tauira = 100% I tino pai te marau hou o te Ao Haka me te aromatawai ā roto o Te Reo Māori Taumata 3 – nā ngēnei marau e rua i tutuki te katoa o ngā tamariki i ngā mahi NCEA.	
7	**Whāinga 7i** **Tau 12-13**	**6.6** ***Kia mau ki tona whatumanawa ngā hohonutanga o te ako o te mohio.*** 75% o ngā tauira o te Mātāmua (Tau 12/13) e whai nei i te tohu o te NCEA – Kaupae 2, e wheako mai hoki i ngā huarahi mahi. Anei ngā hua o te ako: Tau 11 – E 4 ngā tauira i whakawhiwhi ki te NCEA 1, te NCEA 2 me te NCEA 3 = 100% Tau 12 – 11 ngā tauira i whakawhiwhi ki te NCEA 1, te NCEA 2 me te NCEA 3 = 100% Tau 13 – 7 ngā tauira = 100% 46% noa o ngā tamariki o te Mātāmua (Tau 11 – 13) i whai i ngā huarahi wheako mahi. Me kaha ake mātou ki te whakarite huarahi mahi hei te tau 2025.	$4,000 i whakapaua (Poumahi Kura)
7	**Whāinga 7o** **Tau 13**	**6.6** ***Kia mau ki tona whatumanawa ngā hohonutanga o te ako o te mohio.*** 75% o ngā tauira o te Tau 13 e whakawhiwhi ki te NCEA 3. Ka whakarite i ngā tauira o te Tau 13 ki te whai atu i te huarahi whai oranga (Tau 3 o TWOR, tūranga mahi, aha noa atu). Anei ngā hua o te ako: Tau 11 – E 4 ngā tauira i whakawhiwhi ki te NCEA 1, te NCEA 2 me te NCEA 3 = 100% Tau 12 – 11 ngā tauira i whakawhiwhi ki te NCEA 1, te NCEA 2 me te NCEA 3 = 100% Tau 13 – 7 ngā tauira tauira i whakawhiwhi ki te NCEA 1, te NCEA 2 me te NCEA 3 = 100% 2 ngā akonga i whakawhiwhi ki te Karahipi Reo Rangatira. 1 te ākonga i whakawhiwhi ki te Karahipi o te Reo Māori hoki. Hei tērā tau, ka aro nui ai ko te UE me te Karahipi, ka aro nui hoki ki ngā huarahi whai mahi.	$5,000 i whakapaua ($1,000 i ngā wānanga tauira, $4,000 poumahi kura)
8	**Whāinga 8** **Tau 11-13**	**6.11** ***Kia mau tuhonohono te here o tona ihomatua ki ōna mātua tīpuna, piki ake i ngā Rangi Tūhāhā ki te marae ātea o Io-Matua.***	$1,000 x 12 tauira = $12,000 i whakapaua ki ngā utu rangahau

		6.12 Kia tu pakari, tu rangatira ia hei raukura mo tona iwi. 80% o ngā tauira o ngā tau 11 – 13 ka uru ki ngā mahi o te Tohu Mātauranga Māori, ā, ka whakatutuki i ngā pepa e whakaaengia ana o te Tohu o Te Pōkairua o Te Mātauranga Māori. 80% o ngā tauira ka uru ki te Tohu Paetahi, ka whakatutuki i ngā pepa rangahau o te 1 me te 2 o te Tohu Paetahi. Ko te hanganga o ngā pepa o TWOR: E 3 ngā pepa o te Tau 11, e 4 o te Tau 12, e 5 o te Tau 13. I ngana mātou ki te whakarite i ngā tamariki kia whakaoti moata i ngā tuhinga roa i te Wāhanga 2 me te 3, ā, i runga i tēnei rautaki i ea te nuinga o ngā tamariki te mahi. Anei ngā hua o te ako: Tau 11 – 90% o ngā tauira i whakaoti i ngā tuhinga i whakaaetia ai e Te Wānanga o Raukawa Tau 12 – 8 ngā tauira i whakawhiwhi ki Te Pokairua o te Mātauranga Māori (Kaupae 5) = 100% Tau 13 – 4 ngā tauira i whakawhiwhi ki Te Pokairua o te Mātauranga Māori (Kaupae 5)= 100% Tau 14 – 2 ngā tauira i hoki mai ki te kura hei whānau, ki te whakaoti i ngā pepa o Te Wānanga o Raukawa, ā, i whakawhiwhi ki Te Pokairua o te Mātauranga Māori (Kaupae 5)= 100% 14 ngā tauira/tauira o mua (12 o tērā tau, e 2 ngā raukura) i whakawhiwhia ki Te Pōkairua o te Mātauranga Māori. Koinei te tau he tokomaha rawa ngā tauira e whakawhiwhi tohu ana i Te Wānanga o Raukawa – i whakaritea he whārangi ake i te pukapuka o Te Whakapōtaetanga. I haere atu te nuinga o ngā tamariki wharekura ki te whakanui i te Whakapōtaetanga i Otaki.	me te haere ki Te Whakapōtaetanga
9	**Whāinga 9** **Tau 1-13**	***6.11 Kia mau tuhonohono te here o tona ihomatua ki ōna mātua tīpuna, piki ake i ngā Rangi Tūhāhā ki te marae ātea o Io-Matua.*** 80% o ngā tauira o ngā tau 1 – 13 e ako ana i ngā mātauranga tiaki taiao, e mahi ana i ngā tikanga poutiriao i te kura, i te kāinga, i te hāpori rānei. Kāore ngā tamariki i eke i tētehi o ngā kaupapa taiao i tēnei tau. I ara ake he kaupapa i te wā o te Hōpuni, ko te wāhanga tuatahi, arā te whīkoi i ngā Kaimai, nā reira, i whakarite ai he huarahi haumaru i te taha o Papa Phil me Te Runanganui. Kua whakaritea he huarahi whai oranga mō tō tātou kura me ngā Kura Kaupapa Māori o te motu. I hāpai ngētehi o te wharekura i ngā tikanga tiaki taiao. I haere rātou ki te ono rākau, heoi, kāore i whai wā ki te tiaki i te awa, kāore i kohi rāpehi i te tāone.	$2,500 i whakapaua ki te hōpuni me te hoko i ngā rawa o te parakore, o te māra

		Kāore hoki mātou i tino whakarite i te wehenga o ngā para me ngā wāhi whakapaipai o te kura, ā, kāore i tino tiaki i ngā pouaka wairākau. 70% o ngā tauira o te kura e ako ana i ngā tikanga tiaki taiao. 40%o ngā tauira e mahi ana i ngā tikanga poutiriao i te kura, i te kāinga, i te hāpori rānei.	
10	**Whāinga 10** **Tau 1-13**	***6.10 Kia puāwai tona waiora me tona hauora i roto i te hono tāngaengae o tona wairua me tona tinana.*** 80% o ngā tauira o ngā tau 1 – 13 e kaha ana ki te hākinakina i te kura, i ngā whakataetae hākinakina rānei. I akiaki, i whakahauhau i te nuinga o ngā tamariki kia tākaro i te hākinakina i te kura, i te hāpori, i te motu rānei. I hoki atu ki te whai i te Waka Ama i Tikitapu. I haere ki ngā Whakataetae a motu mō te Ki O Rahi. I haere hoki ki Te Wiki Hākinakina i Otautahi. I whai wā mātou ki te tautoko i ngā tamariki e tākaro ana i te netipōro i Matamata, i Rotorua hoki. I tautoko i ngā tamariki o te kura e tākaro rīki ana i Kirikiriroa, i ngā Tonimana Māori i Rotorua hoki. I kaha nei ngā poumahi kia tautoko i ngā hākina o ngā tamariki i te kura, i te hāpori mā te tū hei pouako, hei tangata mātakitaki, he tangata hautū rānei. Ko te Karapū Rīki o Te Kāweitiki o Hauā, he karapū ka tautokongia e te kura, e ngā poumahi o te kura rānei. He karapū mō ngā tamariki o Ngāti Hauā, mō ngā tamariki Māori hoki. He pai kia haere tonu ngā kaupapa hauora, ngā kaupapa hākinakina hei te 2025 hoki.	$25,000 i whakapaua ($7,000 ki te waka ama, $18,000 ki te Ki O Rahi me te Wiki Hākinakina)
		KO TE KATOA O TE PŪTEA KA TIAKINA	$90,500 i whakapaua

Evaluation of School Student Progress 2024

In 2024 the evaluation of student progress occurred in Te Wharekura o Te Rau. An evaluation of student outcomes and achievement, as well as a consideration of more effective ways to monitor student progression and achievement. As part of of this evaluation, we have looked at the curriculum of the kura, we have introduced PLD for a new assessment in the Kura Pūtake, Rangaranga Reo a Tā, which we hope will assist with providing us with good information to inform teaching and learning, which can be shared with parents and whānau.

This evaluation will be ongoing into 2025.

Kiwisport Funding 2024

The general health of our students of Te Wharekura o Te Rau Aroha is crucial in terms of the overall wellbeing of our students. We have Physical Education, as well as our Māori Focussed activities such as Ki O Rahi and Patu Ariki. In 2024 we prepared for our bi-annual Wiki Hakinakina (Sports Week) event, new resources, sports equipment were purchased, and we also travelled to Christchurch to participate and play in the Wiki Hakinakina, a week long sports event focussing on the physical education in Christchurch in December 2024, so that meant expenses including travel, accommodation and catering for students and staff.

Employment Policy Compliance 2024

In regards to the 2024 academic year, the Te Wharekura o Te Rau Aroha whānau have continued to adhere to our personnel policies to ensure the fair and proper treatment of our employees, in all aspects of work. We are a good employer that works with our staff to comply with stipulated condions of our employment contracts of all staff employed by the Board. We ensure that all staff are treated appropriately in accordance with skills, experience and qualification without bias or discrimination. We acknowledge tikanga Maori in terms of hui kaupapa Aroha and needing to support whānau. We also endeavour to meet all Equal Employment opportunity requirements.

Te Tiriti o Waitangi 2024

As a Kura Kaupapa Māori, Te Tiriti o Waitangi are one of the most important pou at our school. It is important that the guiding principles of Te Tiriti o Waitangi and it's key concepts and the context of Te Tiriti o Waitangi are embraced, are taught and are interwoven within the fabric of the curriculum, practices and proceedures at our kura.

It is not merely a curriculum topic to be taught due to "historical significance", it is something that students need to understand it's context of it's creation, it's significance and impact since the 1840's and how it relates to them in 2024 and beyond.

As part of the desire to broaden student knowledge, understanding and connection to Te Tiriti o Waitangi, this became the curriculum theme and focus in 2024. The furore and protest of the government's Treaty Principles Bill meant that students were able to physically and emotionally become aware of the effects of Te Tiriti o Waitangi in 2024.