

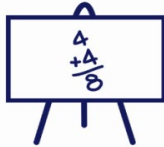
TE PUKE PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2016
Principal:	Andrea Dance
School Address:	43 Cameron Road, Te Puke 3119
School Postal Address:	43 Cameron Road, Te Puke 3119
School Phone:	07 573 7434
School Email:	office@tepukeprimary.school.nz
Accountant / Service Provider:	



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TE PUKE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Te Puke Primary 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.

Rona Wheeldon

Full Name of Presiding Member



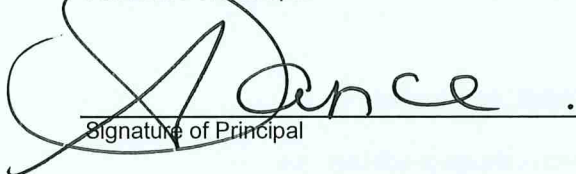
Signature of Presiding Member

29/4/25

Date:

Andrea Dance .

Full Name of Principal



Signature of Principal

29/4/25

Date:

Te Puke Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	4,204,468	4,210,800	3,927,022
Locally Raised Funds	3	310,542	272,000	225,889
Interest		14,452	15,000	18,846
Gain on Sale of Property, Plant and Equipment		2,217	-	-
Total Revenue		4,531,679	4,497,800	4,171,757
Expense				
Locally Raised Funds	3	85,814	81,000	107,393
Learning Resources	4	2,991,379	2,989,500	2,743,339
Administration	5	671,962	601,300	637,463
Interest		2,929	-	3,252
Property	6	761,836	795,500	792,414
Loss on Disposal of Property, Plant and Equipment		13,618	-	4,440
Total Expense		4,527,538	4,467,300	4,288,301
Net Surplus / (Deficit) for the year		4,141	30,500	(116,544)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		4,141	30,500	(116,544)

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

Te Puke Primary 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		920,999	903,000	1,022,376
Total comprehensive revenue and expense for the year		4,141	30,500	(116,544)
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		3,906	-	15,167
Equity at 31 December		929,046	933,500	920,999
Accumulated comprehensive revenue and expense		929,046	933,500	920,999
Reserves		-	-	-
Equity at 31 December		929,046	933,500	920,999

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

Te Puke Primary School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	262,083	114,500	235,916
Accounts Receivable	8	218,846	175,000	168,383
Prepayments		12,209	12,000	11,175
Inventories	9	49,156	44,000	54,161
Investments	10	-	55,000	100,000
Funds Receivable for Capital Works Projects	17	1,358	-	11,955
		543,652	396,500	581,590
Current Liabilities				
GST Payable		6,927	4,000	24,917
Accounts Payable	12	275,419	220,000	200,582
Borrowings	13	6,060	6,000	6,060
Revenue Received in Advance	14	4,687	-	2,372
Provision for Cyclical Maintenance	15	23,093	-	96,641
Finance Lease Liability	16	13,811	21,000	23,740
Funds held for Capital Works Projects	17	116,972	-	130,614
		446,969	251,000	484,926
Working Capital Surplus/(Deficit)		96,683	145,500	96,664
Non-current Assets				
Property, Plant and Equipment	11	944,747	885,000	892,000
		944,747	885,000	892,000
Non-current Liabilities				
Borrowings	13	-	-	6,060
Provision for Cyclical Maintenance	15	103,130	91,000	44,974
Finance Lease Liability	16	9,254	6,000	16,631
		112,384	97,000	67,665
Net Assets		929,046	933,500	920,999
Equity		929,046	933,500	920,999

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

Te Puke Primary School

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		1,179,014	1,180,800	1,125,826
Locally Raised Funds		298,114	280,000	217,784
Goods and Services Tax (net)		(17,989)	-	18,331
Payments to Employees		(895,537)	(850,000)	(752,350)
Payments to Suppliers		(433,716)	(567,300)	(650,433)
Interest Paid		(2,929)	-	(3,252)
Interest Received		21,332	15,000	18,846
Net cash from/(to) Operating Activities		148,289	58,500	(25,248)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(188,690)	(130,000)	(144,394)
Purchase of Investments		-	-	(6,604)
Proceeds from Sale of Investments		100,000	200,000	225,507
Net cash from/(to) Investing Activities		(88,690)	70,000	74,509
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	15,167
Finance Lease Payments		(24,328)	(19,000)	(27,784)
Repayment of Loans		(6,060)	(6,000)	(6,060)
Funds Administered on Behalf of Other Parties		(3,045)	(125,000)	19,998
Net cash from/(to) Financing Activities		(33,433)	(150,000)	1,321
Net increase/(decrease) in cash and cash equivalents		26,166	(21,500)	50,582
Cash and cash equivalents at the beginning of the year	7	235,917	132,000	185,334
Cash and cash equivalents at the end of the year	7	262,083	110,500	235,916

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

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

Te Puke Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Te Puke Primary 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 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.

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 16. Future operating lease commitments are disclosed in note 22.

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

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 comparison to recent market transaction etc.

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 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.

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

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.

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.

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	1,174,061	1,180,800	1,127,916
Teachers' Salaries Grants	2,051,274	2,100,000	1,851,979
Use of Land and Buildings Grants	584,590	580,000	579,493
Ka Ora, Ka Ako - Healthy School Lunches Programme	392,761	350,000	361,962
Other Government Grants	1,782	-	5,672
	<u>4,204,468</u>	<u>4,210,800</u>	<u>3,927,022</u>

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	29,621	153,000	21,215
Fees for Extra Curricular Activities	19,914	37,000	26,483
Trading	54,815	42,000	54,711
Fundraising and Community Grants	178,636	20,000	92,079
Other Revenue	27,556	20,000	31,401
	<u>310,542</u>	<u>272,000</u>	<u>225,889</u>
Expense			
Extra Curricular Activities Costs	27,801	33,000	29,110
Trading	58,013	43,000	55,242
Fundraising and Community Grant Costs	-	5,000	23,041
	<u>85,814</u>	<u>81,000</u>	<u>107,393</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>224,728</u>	<u>191,000</u>	<u>118,496</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	82,500	67,500	80,914
Employee Benefits - Salaries	2,756,375	2,769,000	2,499,911
Staff Development	23,253	33,000	35,778
Depreciation	129,251	120,000	126,736
	<u>2,991,379</u>	<u>2,989,500</u>	<u>2,743,339</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,555	7,000	4,813
Board Fees and Expenses	5,184	8,500	7,333
Operating Leases	18,389	-	18,465
Other Administration Expenses	87,771	94,000	97,899
Employee Benefits - Salaries	136,565	123,000	127,979
Insurance	13,937	11,000	11,212
Service Providers, Contractors and Consultancy	7,800	7,800	7,800
Ka Ora, Ka Ako - Healthy School Lunches Programme	392,761	350,000	361,962
	<u>671,962</u>	<u>601,300</u>	<u>637,463</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	49,769	55,000	41,862
Cyclical Maintenance	(6,632)	30,000	18,576
Heat, Light and Water	19,921	20,000	18,780
Rates	14,403	14,000	13,856
Repairs and Maintenance	21,393	13,500	30,027
Use of Land and Buildings	584,590	580,000	579,493
Employee Benefits - Salaries	55,000	58,000	57,605
Other Property Expenses	23,392	25,000	32,215
	<u>761,836</u>	<u>795,500</u>	<u>792,414</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	262,083	114,500	81,285
Short-term Bank Deposits	-	-	154,631
Cash and cash equivalents for Statement of Cash Flows	<u>262,083</u>	<u>114,500</u>	<u>235,916</u>

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

Of the \$262,083 Cash and Cash Equivalents, \$116,972 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 \$262,083 Cash and Cash Equivalents, \$4,687 of Revenue Received in Advance is held by the School, as disclosed in note 14.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	24,755	-	10,012
Receivables from the Ministry of Education	3,709	-	-
Interest Receivable	-	-	6,880
Teacher Salaries Grant Receivable	190,382	175,000	151,491
	<u>218,846</u>	<u>175,000</u>	<u>168,383</u>
Receivables from Exchange Transactions	24,755	-	16,892
Receivables from Non-Exchange Transactions	194,091	175,000	151,491
	<u>218,846</u>	<u>175,000</u>	<u>168,383</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,600	4,000	-
School Uniforms	47,556	40,000	54,161
	<u>49,156</u>	<u>44,000</u>	<u>54,161</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	-	55,000	100,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>-</u>	<u>55,000</u>	<u>100,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	530,906	126,832	-	-	(34,126)	623,612
Furniture and Equipment	169,620	5,792	-	(2,124)	(25,225)	148,063
Information and Communication Technology	123,274	56,066	-	(967)	(40,283)	138,090
Motor Vehicles	30,469	-	-	(10,623)	(5,963)	13,883
Leased Assets	37,731	7,022	-	-	(23,654)	21,099
	<u>892,000</u>	<u>195,712</u>	<u>-</u>	<u>(13,714)</u>	<u>(129,251)</u>	<u>944,747</u>

The net carrying value of furniture and equipment held under a finance lease is \$13,883 (2023: \$37,731)

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	Net Book	Cost or	Accumulated	Net Book
	\$	Depreciation	Value	Valuation	Depreciation	Value
		\$	\$	\$	\$	\$
Building Improvements	896,100	(272,488)	623,612	769,268	(238,362)	530,906
Furniture and Equipment	644,404	(496,341)	148,063	704,747	(535,127)	169,620
Information and Communication Technology	350,300	(212,210)	138,090	301,001	(177,727)	123,274
Motor Vehicles	66,069	(52,186)	13,883	107,513	(77,044)	30,469
Leased Assets	117,765	(96,666)	21,099	170,503	(132,772)	37,731
	2,074,638	(1,129,891)	944,747	2,053,032	(1,161,032)	892,000

12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	65,002	30,000	34,584
Accruals	10,399	15,000	6,000
Employee Entitlements - Salaries	190,382	175,000	151,491
Employee Entitlements - Leave Accrual	9,636	-	8,507
	275,419	220,000	200,582
Payables for Exchange Transactions	275,419	220,000	200,582
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	275,419	220,000	200,582

The carrying value of payables approximates their fair value.

13. Borrowings

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loans due in one year	6,060	6,000	6,060
	6,060	6,000	6,060
Loans due after one year	-	-	6,060
	-	-	6,060

The school has borrowings at 31 December 2024 of \$6,060 (31 December 2023 \$12,120). This loan is from the EECA for the purpose of lighting upgrade. The loan is unsecured, interest is 0% per annum and the loan is payable with interest in equal instalments of \$1,515.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	4,687	-	2,372
	<u>4,687</u>	<u>-</u>	<u>2,372</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	141,615	-	157,034
Increase to the Provision During the Year	(6,632)	30,000	18,576
Use of the Provision During the Year	(8,760)	-	(33,995)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>126,223</u>	<u>30,000</u>	<u>141,615</u>
Cyclical Maintenance - Current	23,093	-	96,641
Cyclical Maintenance - Non current	103,130	91,000	44,974
	<u>126,223</u>	<u>91,000</u>	<u>141,615</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools assessment carried out in conjunction with external painting contractors.

16. 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	13,811	21,000	23,740
Later than One Year and no Later than Five Years	9,254	6,000	16,631
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>23,065</u>	<u>27,000</u>	<u>40,371</u>
Represented by			
Finance lease liability - Current	13,811	21,000	23,740
Finance lease liability - Non current	9,254	6,000	16,631
	<u>23,065</u>	<u>27,000</u>	<u>40,371</u>

17. 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	Opening	Receipts	Payments	Board	Closing
	Project Number	Balances	from MOE		Contributions	Balances
		\$	\$	\$	\$	\$
Toilets A Block	238157	50,512	21,525	(67,750)	-	4,287
LSC		2,441	-	-	(2,441)	-
Security	246060	(371)	1,481	(1,110)	-	-
Special Needs	214579	(5,839)	-	-	5,839	-
Block B	238519	20,281	135,197	(42,793)	-	112,685
Electrical	238518	8,914	4,823	(13,737)	-	-
Roofing	238516	35,797	4,535	(40,332)	-	-
LPSM		12,669	1,741	(14,410)	-	-
Room 16	219108	(5,745)	-	5,745	-	-
Fire System	249068	-	6,743	(7,703)	-	(960)
Reception	247430	-	25,971	(25,971)	-	-
Fire Panel	250873		11,985	(12,383)	-	(398)
Totals		118,659	214,001	(220,444)	3,398	115,614

Represented by:

Funds Held on Behalf of the Ministry of Education	116,972
Funds Receivable from the Ministry of Education	(1,358)

	2023	Opening	Receipts	Payments	Board	Closing
	Project Number	Balances	from MOE		Contributions	Balances
		\$	\$	\$	\$	\$
Toilets A Block	238157	85,771	-	(35,259)	-	50,512
LSC		-	2,441	-	-	2,441
Security		-	8,619	(8,990)	-	(371)
Special Needs	214579	-	-	(5,839)	-	(5,839)
Block B	238519	-	20,281	-	-	20,281
Electrical	238518	-	22,065	(13,151)	-	8,914
Roofing	238516	-	37,797	(2,000)	-	35,797
LPSM		-	13,669	(1,000)	-	12,669
Room 16	219108	(5,745)	-	-	-	(5,745)
Block A	233087	(17,053)	11,037	-	6,016	-
SIP Canopy	223091	44,063	21,500	(65,563)	-	-
Fencing	229,526	(8,373)	7,500		873	-
Totals		98,663	144,909	(131,802)	6,889	118,659

Represented by:

Funds Held on Behalf of the Ministry of Education	130,614
Funds Receivable from the Ministry of Education	(11,955)

18. 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.

19. 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	3,425	3,295
<i>Leadership Team</i>		
Remuneration	294,760	277,610
Full-time equivalent members	2	2
Total key management personnel remuneration	298,185	280,905

There are 6 members of the Board excluding the Principal. The Board has held 9 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, and sub committee meetings, including Finance and Property.

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	160-170	160-170
Benefits and Other Emoluments	5-6	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
100 - 110	7	5
110 - 120	-	1
120 - 130	1	-
	8.00	6.00

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

20. 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 \$0	2023 Actual \$0
Total	-	-
Number of People	-	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$116,972 (2023:\$351,803) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Block B	112,685
Toilets A Block	4,287
Total	<u>116,972</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any contracts:

23. 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	262,083	114,500	235,916
Receivables	218,846	175,000	168,383
Investments - Term Deposits	-	55,000	100,000
Total financial assets measured at amortised cost	<u>480,929</u>	<u>344,500</u>	<u>504,299</u>

Financial liabilities measured at amortised cost

Payables	275,419	220,000	200,582
Borrowings - Loans	-	-	12,120
Finance Leases	23,065	27,000	40,371
Total financial liabilities measured at amortised cost	<u>298,484</u>	<u>247,000</u>	<u>253,073</u>

24. Events After Balance Date

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

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Independent Auditor's Report

To the Readers of Te Puke Primary School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Te Puke Primary School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 29 April 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, TPPS Annual Implementation plan and The Strategic Plan, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand



Learning Together
Akona Piri Tahī

TPPS Annual Implementation Plan



Identity

Ahurea



Culture

Tikanga



Growth

Whakatipu

Vision: Identity, Culture, Growth- Ahurea, Tikanaga, Whakatipu

Mission: Akona Piri Tahi- Learning together

As we embark on a new year, we are excited to share an overview of who were in 2024 and our aspirations for the journey ahead in 2025. At Te Puke Primary School, our vision of "culture, identity, and growth" guides our efforts to deliver the finest educational opportunities and experiences for our vibrant community. We are dedicated to ensuring our students are literate and numerate, providing them with the choices needed to reach their potential beyond school.

Our school, deeply rooted in the history of Waitaha, reflects strong connections to the values of our local hapu. We are committed to creating an environment where every child feels their culture is valued, while maintaining a steadfast commitment to the bicultural partnerships of Aotearoa New Zealand.

Te Puke Primary School (TPPS) Focus Areas:

At Te Puke Primary School, we are dedicated to fostering culture, identity, and growth. Our key focus areas are designed to enhance the overall learning experience and elevate academic progress across various domains, with a strong emphasis on structured literacy and numeracy.

Little Learners Love Literacy (LLLL)

We are adopting a structured literacy approach that emphasises explicit, systematic, and sequential teaching of literacy at multiple levels. This includes phonemes, letter-sound relationships, syllable patterns, morphemes, vocabulary, sentence structure, paragraph structure, and text structure.

Numicon Numeracy

We are implementing a mastery approach in numeracy through Numicon, which integrates communication, exploring relationships, and generalising concepts. This involves hands-on learning, explicit teaching, play, problem-solving, and inquiry-based learning.

Digital Fluency

We are focusing on enhancing digital fluency among students, aiming to move beyond basic technology consumption. Our goal is to integrate digital skills into the local curriculum, fostering creativity and critical thinking through multimedia methods such as animation and movie-making.

Te Reo/Te Ao Māori Everyday

We prioritise the integration of Te Reo and Te Ao Māori into daily learning experiences, emphasising cultural relevance and understanding.

Where to..

- Individual Progress: Continuing our focus on individual progress, sharing data regularly with the Board of Trustees, and building resources to support new programs. Weekly progress awards will be shared in each environment.
- Literacy and Numeracy Initiatives: Driving the implementation of structured literacy programs and numeracy initiatives, providing support and confidence for teachers.
- Professional Development: Investing in professional development in various curriculum areas and supporting ESOL programs for enhanced reading, writing, and oral language skills.
- Learner Profile: Implementing and scaffolding the Learner Profile as a school-wide approach.
- Resilience and GEM Values: Teaching resilience and GEM values at the beginning of each week.
- Wellbeing and Mindfulness: Incorporating M4L and mindfulness practices.
- Community Involvement: Engaging the community in projects in and around the kura.
- Tikanga Protocols: Implementing and embedding tikanga protocols in our daily practice.

Community Engagement and Professional Development

- Community Engagement/Consultation: Strengthening communication with the community/whānau and making Te Ao Māori and Te Reo Māori integral to staff professional development.
- Professional Development (PLD): Engaging in PLD programs covering Numicon, LLLL/The Code, The Resilience Project, Aotearoa NZ Histories, Localised Curriculum, Te Mātaiaho, specialised writing sessions, and culturally responsive PD through Niho Taniwha and Kahui Ako.

Assessment

- Assessment and Reporting: Aligning assessments with the programs being delivered at TPPS and adopting a reporting structure focused on progress throughout the year.

Overall Academic Progress 2024 and Goals for 2025

Celebrating a significant improvement in progress in Reading, Writing, and Maths based on mid-year data:

- 72% of our students made progress in Reading
- 64% of our students made progress in Writing
- 73% of our students made progress in Maths

By the end of 2025 we would like to see 75 to 80% of our tamariki making progress in reading, writing and maths. Notable achievements in targeted groups, showcasing the dedication and hard work of both learners and teaching staff.

2025 Priorities:

- Improve progress in Reading, Writing, and Numeracy.
- Focus on professional development and staff wellbeing.
- Expand initiatives that promote equity and excellence for all learners

Increase in the % of students progressing within or above NZ curriculum standards in reading/writing and numeracy across the whole school.

Continue with school-wide structured literacy programs, LLLL, The Code and Numicon.

EOY Data

EOY Data

At the end of 2024:

50% of students were working within or above the expected curriculum expectations for Reading.

55% of students were working within or above the expected curriculum expectations for Writing.

64% of students were working within or above the expected curriculum expectations for Number/Algebra.

JUNIOR SCHOOL:

Reading:

49% of Year 2 made progress

Writing:

78% of Year 2 made progress

Maths:

59% of Year 2 made progress

MIDDLE SCHOOL:

Reading:

65% of Year 3 and 77% of Year 4 made progress

Writing:

71% of Year 3 and 82% of Year 4 made progress

Maths:

77% of Year 3 and 65% of Year 4 made progress

SENIOR SCHOOL:

Reading:

We 73% of Year 5 and 82% of Year 6 made progress

Writing:

70% of Year 5 and 76% of Year 6 made progress

Maths:

78% of Year 5 and 82% of Year 6 made progress

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Te Puke Primary School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Te Puke Primary School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Te Puke Primary School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Te Puke Primary School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Te Puke Primary School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Te Puke Primary School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).



Learning Together
Akona Piri Tahī

TE PUKE PRIMARY SCHOOL STRATEGIC PLAN



Identity

Ahurea



Culture

Tikanga



Growth

Whakatipu



Learning Together
Akona Piri Tahī

IDENTITY, CULTURE & GROWTH

Ahurea, Tikanga & Whakatipu



Strategic Goals



Build a strong and confident **IDENTITY** of ourselves, our kura and our community.

Strategic Initiatives

***High expectations for every ākonga** that promote engagement and self-awareness.

***A supportive and culturally sustaining learning environment** that promotes inclusion and collaboration. Students are confident in who they are and where they come from.

***Student voice, agency and leadership** empower ākonga, build confidence, and school culture.

***Meeting our responsibilities as Treaty Partners** to ensure our Māori ākonga can succeed as Māori.

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

Consistently create a culture of whānau, showing care, love, and support for each and every tamaiti.

Tamariki are leading their learning and can discuss their progress and next steps.

Embed a strong kura approach around hauora / mindfulness.

Tikanga protocols, Te Reo Māori and Te Ao Māori are strongly implemented and imbedded in daily practice. Grow and develop reo rua provision within the kura.

Our learning support system meets the diverse needs of our ākonga.

Timeline

Wellbeing and
Mindfulness - Resilience
Project Pathway

Tikanga, Te Reo and Te Ao Māori
Imbedded in daily practice

Accessing support for all
ākonga

Ākonga have choice in their
learning and can discuss
progress and next learning steps.

2
4
2
5
2
6



Create a school **CULTURE** that acknowledges progress and success in teaching and learning.

***Provide a responsive and engaging localised curriculum** that challenges ākonga to build and apply new knowledge.

***Evidence based teaching and practices** drives individual progress.

***Responsive assessment practices and feedback** inform teaching and learning.

***Build leadership capacity** through creating opportunities.

Link to NELPS
Objectives 1, 2, 3, 4

Curriculum reflects mana whenua and localised history.

Consistent teaching and learning practices reviewed, adapted and embedded.

Kaiako provide regular feedback to ākonga and whānau on their progress against individual learning goals and curriculum progress using Hero.

Quality professional development focused on our strategic goals, including external consultants, school visits, internal professional development, conferences etc.

Alongside the Kohiri Ako
develop a Localised
Curriculum Resource

Teaching and Learning Practices -
consistent delivery of structured literacy
and numicon.

Teaching is shaped by individual learning
progress and next steps.

Staff Professional Development is
responsive to individuals, teams and
progress.

2
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6



GROWING
authentic
partnerships to
strengthen
connections with
mana whenua,
local community
and whānau.

***Partnerships with mana whenua, whānau, local iwi and community** enhance ākonga learning.

***Provide opportunities and experiences** for community and whānau to be engaged in the learning and progress.

***Develop and communicate our TPPS learner profile.**

Link to NELPS
Objectives 1, 2, 3, 4

To develop a community understanding of the TPPS learner profile.

Kaiako seek and use whānau, community and iwi's knowledge, skills, strengths and interests in developing localised curriculum.

Review and adapt rich opportunities for parents, whānau and the community to positively engage in students' learning and progress.

Our community understands our
vision, values and beliefs about
learning.

Whānau active in celebrating
their child's learning at student
led learning conferences and Po
Whakanuia

Whānau, iwi, and hapū are
actively involved in supporting
ākonga and their learning
progress.

2
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6



IDENTITY

Strategic Initiatives

- ***High expectations for every ākonga** that promote engagement and self-awareness.
- ***A supportive and culturally sustaining learning environment** that promotes inclusion and collaboration. Students are confident in who they are and where they come from and teachers show an understanding of the ethnic identities, languages and cultures within their classroom and kura.
- ***Student voice, agency and leadership** empower ākonga, build confidence, and school culture.
- *Meeting our **responsibilities as Treaty Partners** to ensure our Māori ākonga can succeed as Māori.

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

- Consistently create a culture of whānau, showing care, love, and support for each and every tamaiti.
- Tamariki are leading their learning and can discuss their progress and next steps.
- Embed a strong kura approach around hauora / mindfulness.
- Tikanga protocols, Te Reo Māori and Te Ao Māori are strongly implemented and imbedded in daily practice. Grow and develop reo rua provision and Tapasa within the kura.
- Our learning support system meets the diverse needs of our ākonga.

Actions	WHO	Resources	Timeframe	Measure/Outcomes
Localised Curriculum Term 1	AST, WST, All Staff	Hub	Every year	All staff will be able to retell Waitaha histories and identify the key environmental landmarks.
Engage Mana whenua to co-construct TPPS tikanga, kawa, curriculum design and environment.	AST, WST, NM	Waitaha Iwi - Scheduled hui	Term 1 - Term 4	Pōwhiri, karakia, waiata, purakau, and kawa at TPPS reflect Waitaha Iwi. Learner Profile Implementation
Resilience Project implemented into learning environments from Year 0-6 Hauora Hub	SLT, All Staff, The Resilience Project Staff	School resources	All year	Learner Profile Pathway - scaffolded approach Tuakana, Takawaenga and Teina
Staff to be actively involved in developing their own and students knowledge of Te Reo	SLT, All staff	Commitment to the kaupapa	Every year	Strongly embedded in the body of the kura
MAC - Niho Taniwha	Drew Manning, All Staff	PLD from MAC	All Year	Strong embedded culture and ability to converse in Te Reo Maori and connectedness with our whanau through our school radio station.
Learning Support - applications for ISC, ORS, RTLB etc accessed for students with needs alongside outside agencies and whanau	LSC, All Staff	Kahui Ako Agencies, including SWiS, MoE, RTLB services.	All Year	Students who are identified as having behavioural/learning/health needs are given support.
Progress Reporting throughout the year	All staff		Ongoing	Ākonga have choice in their learning and can discuss progress and next learning steps.
		Links to NELPS Objectives 1,2,3,4		

Aim: CULTURE: Create a school culture that acknowledges progress and success in teaching and learning.



CULTURE

*Provide a **responsive and engaging localised curriculum** that challenges ākonga to build and apply new knowledge.

***Evidence based teaching and practices** drives individual progress.

***Responsive assessment practices and feedback** inform teaching and learning.

*Build **leadership capacity** through creating opportunities.

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

- Curriculum reflects mana whenua and localised history.
- Consistent teaching and learning practices reviewed, adapted and embedded.
- Kaiako provide regular feedback to ākonga and whānau on their progress against individual learning goals and curriculum progress using Hero.
- Quality professional development focused on our strategic goals, including external consultants, school visits, internal professional development, conferences etc.

Action	Responsible	Resources	Due	Measure
Development of localised curriculum resource <small>Term 1</small>	WST/ Kahui Ako <small>Term 2</small>	Staff PD <small>Term 3</small>	End of 2025	TPPS Localised Curriculum Book for all staff being developed.
Expansion of Ngahere Kura area	Experienced Kaiako AD	Funding required	End of 2024	Area being utilised by Kaiako
Induction program booklet Induction process policy	SLT	Staff Handbook/ Hub	Ongoing	All staff will be given a booklet to refer to processes and expectations at the beginning of the year. Implementation of TPPS Hub
Staff Professional Development responsive to individuals, teams and strategic development.	SLT	PLD fundiing	Ongoing	PD planned from Strategic and annual aims/needs PLP Overview monitored
Hero Training for kaiako and board	KC	Release to scaffold	Ongoing	Staff using HERO for roll, data collection and reporting.
Structured Literacy whole school	SLT	Funding sourced	24/25/26	Writing data of Target students. New staff inducted LLLL/ CODE Cohesive approach
Numicon	KC	Release and TOD	24/25/26	Cohesive program run schoolwide
Reporting of student learning goals and progress made.	SLT/Kaiako	School Resources	Ongoing	Parent/Teacher Conferences, Po Whakanuia (Academic Sharing), Reporting mid-year and end-of-year.
		Links to NELPS Objectives 1,2,3,4		

Aim: **GROWING** authentic partnerships to strengthen connections with mana whenua, local community and whānau.



GROWTH

***Partnerships with mana whenua, whānau, local iwi and community** enhance ākonga Learning.

***Provide opportunities and experiences** for community and whānau to be engaged in the learning and progress.

***Develop and communicate our TPPS learner profile.**

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

- To develop a community understanding of the TPPS learner profile.
- Kaiako seek and use whānau, community and iwi's knowledge, skills, strengths and interests in developing localised curriculum.
- Review and adapt rich opportunities for parents, whānau and the community to positively engage in students' learning and progress.

Action	Responsible	Resources	Due	Measure
Clear communication with whānau - ensuring access to SMS, TPPS Facebook	BOT, Admin, SLT, All Staff	HERO SMS	Ongoing	Whānau voice - baseline and follow up data. Po whakanuia evenings and sharing
Engaging with Waitaha/ Tapuika Iwi	SLT, BoT, Iwi Representative	Iwi representative on BoT	Ongoing	PLD has a clear mana whenua contextual lens.
To implement and embed our refined vision and mission, conditions for learning and community expectations throughout all aspects of school life.	SLT/ BoT	Hui to be held Surveys	End of 2024	Ākonga, kaiako, whanau and community voice.
Refine and redesign all visual representation (e.g. signage, website, class display material etc). Culturally responsive	SLT, BoT Core Design.	Design and signage	Ongoing	Updated signage around school which reflects vision and values (culturally responsive lens)
Staff and students involved in utilising our local resources.	All	TOD	Beginning of year	Each Kaiako leading this in their spaces
Communicate the TPPS learning profile	All		Beginning of 2024	Learner Profile utilised in every hapu.
		Links to NELPS Objectives 1,2,3,4		



Learning Together
Akona Piri Tahī

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Te Puke Primary 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 their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirement 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



Learning Together
Akona Pri Tahi



Home of
Achievers

To Whom It May Concern

KIWISPORT REPORT 2024

For the 2024 year \$5051.60 was received through the Ministry of Education Operational Grant for Kiwisport. These funds were allocated towards wages for our full-time Sports Co-Ordinator.

Andrea Dance
Principal
Te Puke Primary School