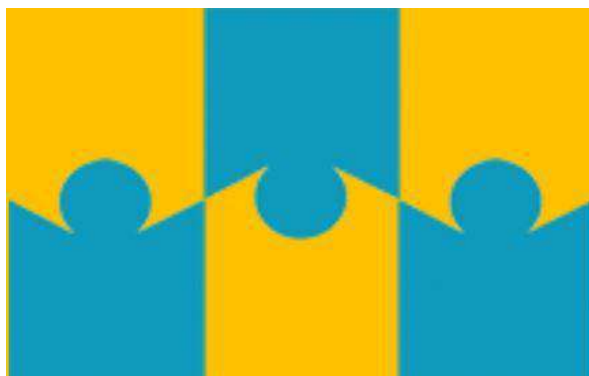


TAMARIKI SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	4143
Principal:	Blake Michell
School Address:	86 St John St Linwood Christchurch
School Phone:	(03) 384 9014
School Email:	admin@tamariki.school.nz

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444



TAMARIKI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Members of the Board
2	Statement of Responsibility
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Kiwi Park School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Phoebe James	Presiding Member	Appointed Sept 2022	Sept-25
Blake Michell	Principal ex Officio	Appointed Principal June 2024	
David Goldsmith	Parent Representative	Appointed Jan 2023	Sept-25
Martin Burley	Parent Representative	Elected Sept 2022	Sept-25
Isla Treadwell	Parent Representative	Elected Aug 2023	Sept-25
Jess Reed	Parent Representative	Elected Aug 2023	Sept-25
Raewin Boot	Staff Representative	Elected	Sept-25

Tamariki 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.

Phoebe James

Full Name of Presiding Member

Signed by:

1BBBEEBDA1312214

Signature of Presiding Member

03/06/2025

Date:

Blake Michell

Full Name of Principal

Signed by:

669C62FD1FA17D10

Signature of Principal

03/06/2025

Date:

Tamariki 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	591,877	155,714	603,738
Locally Raised Funds	3	90,458	73,430	76,765
Use of Proprietor's Land and Buildings		88,500	-	88,500
Interest		2,217	2,400	2,965
Total Revenue		773,052	231,544	771,968
Expense				
Locally Raised Funds	3	1,263	1,910	7,665
Learning Resources	4	535,851	113,964	577,094
Administration	5	105,478	77,888	105,297
Interest		158	300	340
Property	6	121,096	56,194	190,510
Loss on Disposal of Property, Plant and Equipment	7	-	-	-
Total Expense		763,853	250,256	880,906
Net Surplus / (Deficit) for the year		9,199	(18,712)	(108,938)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		9,199	(18,712)	(108,938)

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

Tamariki 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		12,709	64,670	111,889
Total comprehensive revenue and expense for the year		9,199	(18,712)	(108,938)
Contribution - Furniture and Equipment Grant		7,625	-	9,758
Equity at 31 December		29,533	45,958	12,709
Accumulated comprehensive revenue and expense		29,533	45,958	12,709
Equity at 31 December		29,533	45,958	12,709

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.

Tamariki 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	78,671	60,294	73,836
Accounts Receivable	8	42,894	400	29,741
GST Receivable		1,544	1,438	1,441
Prepayments		2,351	1,565	1,565
		125,460	63,697	106,583
Current Liabilities				
Accounts Payable	10	64,600	18,316	47,284
Revenue Received in Advance	11	8,281	3,654	5,193
Provision for Cyclical Maintenance	12	-	-	6,462
Finance Lease Liability	13	3,313	4,435	3,930
		76,194	26,405	62,869
Working Capital Surplus/(Deficit)		49,266	37,292	43,714
Non-current Assets				
Property, Plant and Equipment	9	18,554	10,445	15,127
		18,554	10,445	15,127
Non-current Liabilities				
Provision for Cyclical Maintenance	12	32,654	-	45,499
Finance Lease Liability	13	5,633	1,779	630
		38,287	1,779	46,129
Net Assets		29,533	45,958	12,712
Equity		29,533	45,958	12,709

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

Tamariki 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		188,232	154,175	176,196
Locally Raised Funds		88,220	69,776	76,787
Goods and Services Tax (net)		(106)	-	(436)
Payments to Employees		(174,990)	(147,426)	(209,846)
Payments to Suppliers		(100,225)	(81,241)	(96,593)
Interest Paid		(158)	(300)	(340)
Interest Received		2,217	2,400	2,965
Net cash from/(to) Operating Activities		3,190	(2,616)	(51,267)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,673)	102	925
Net cash from/(to) Investing Activities		(1,673)	102	925
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,625	-	9,756
Finance Lease Payments		(4,307)	(1,140)	(4,381)
Funds Administered on Behalf of Other Parties		-	3,654	-
Net cash from/(to) Financing Activities		3,318	2,514	5,375
Net increase/(decrease) in cash and cash equivalents		4,835	-	(44,967)
Cash and cash equivalents at the beginning of the year	7	73,836	60,294	118,803
Cash and cash equivalents at the end of the year	7	78,671	60,294	73,836

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.

Tamariki School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Tamariki 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 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

The property from which the School operates is owned by the Proprietor. 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. This expense is based on an assumed market rental yield on the 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) 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.

e) 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.

f) Accounts Receivable

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

g) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

h) 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.

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.

i) 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.

j) 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.

k) Revenue Received in Advance

Revenue received in advance relates to fees received from grants 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.

l) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, 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.

m) 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.

n) 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.

o) Budget Figures

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

p) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected 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	185,334	155,714	200,224
Teachers' Salaries Grants	406,543	-	403,514
	591,877	155,714	603,738

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	71,679	59,100	61,753
Fees for Extra Curricular Activities	313	360	1,210
Trading	165	22	22
Fundraising and Community Grants	187	12,800	9,484
Other Revenue	18,114	1,148	4,296
	90,458	73,430	76,765
Expense			
Extra Curricular Activities Costs	1,263	1,460	7,225
Fundraising and Community Grant Costs	-	50	440
Other Locally Raised Funds Expenditure	-	400	-
	1,263	1,910	7,665
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	89,195	71,520	69,100

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	7,461	14,040	10,839
Information and Communication Technology	1,196	2,200	2,136
Employee Benefits - Salaries	517,195	82,300	550,156
Staff Development	3,067	8,000	6,846
Depreciation	6,932	7,374	7,117
Other Learning Resources	-	50	-
	535,851	113,964	577,094

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,480	9,000	5,513
Board Fees	25,439	5,428	4,361
Intervention Expenses	-	-	29,938
Other Administration Expenses	24,292	17,740	20,239
Employee Benefits - Salaries	45,186	45,000	43,915
Insurance	1,081	720	991
Service Providers, Contractors and Consultancy	-	-	340
	105,478	77,888	105,297

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	13,716	13,700	12,142
Cyclical Maintenance	(18,946)	3,494	51,961
Heat, Light and Water	8,008	8,200	7,724
Rates	2,259	2,550	2,006
Repairs and Maintenance	2,773	3,800	8,225
Use of Land and Buildings	88,500	-	88,500
Employee Benefits - Salaries	21,151	20,500	16,377
Other Property Expenses	3,635	3,950	3,575
	121,096	56,194	190,510

The use of land and buildings figure represents 5% of the school's total property value. This is used as a proxy for the market rental of the property.

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	78,671	60,294	73,836
Cash and cash equivalents for Statement of Cash Flows	78,671	60,294	73,836

Of the \$78,671 Cash and Cash Equivalents, \$8,281 of Revenue Received in Advance is held by the School, as disclosed in note 11.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	2,828	400	400
Teacher Salaries Grant Receivable	40,066	-	29,341
	42,894	400	29,741
Receivables from Exchange Transactions	2,828	400	400
Receivables from Non-Exchange Transactions	40,066	-	29,341
	42,894	400	29,741

9. Property, Plant and Equipment

	Opening Balance (NBV)		Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$		\$	\$	\$	\$	\$
Work in Progress	-					-	-
Furniture and Equipment	5,315					(1,176)	4,139
Information and Communication Technology	3,348		1,169			(1,234)	3,283
Leased Assets	4,387		10,583	(1,890)		(4,200)	8,880
Library Resources	2,077		504	(7)		(322)	2,252
	15,127		12,256	(1,897)	-	(6,932)	18,554

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.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Work in Progress	-	-	-	-	-	-
Furniture and Equipment	29,207	(25,068)	4,139	29,207	(23,892)	5,315
Information and Communication Technology	27,870	(24,587)	3,283	26,700	(23,352)	3,348
Leased Assets	12,883	(4,003)	8,880	17,777	(13,390)	4,387
Library Resources	7,772	(5,520)	2,252	7,294	(5,217)	2,077
	77,732	(59,178)	18,554	80,978	(65,851)	15,127

10. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	1,939	876	877
Accruals	9,893	6,363	6,363
Employee Entitlements - Salaries	40,066	-	29,341
Employee Entitlements - Leave Accrual	12,702	11,077	10,703
	64,600	18,316	47,284
Payables for Exchange Transactions	64,600	18,316	47,284
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	64,600	18,316	47,284

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	4,437	-	1,539
Other revenue in Advance	3,844	-	3,654
	<u>8,281</u>	<u>-</u>	<u>5,193</u>

12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	51,961	-	
Increase to the Provision During the Year	8,769	3,494	51,961
Use of the Provision During the Year	(278)	-	-
Other Adjustments	(27,799)	-	
Provision at the End of the Year	<u>32,654</u>	<u>3,494</u>	<u>51,961</u>
Cyclical Maintenance - Current	-	-	6,462
Cyclical Maintenance - Non current	32,654	-	45,499
	<u>32,654</u>	<u>-</u>	<u>51,961</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools quote from Chamlang Plasterers and Painters.

13. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	3,487	4,435	4,087
Later than One Year and no Later than Five Years	5,844	1,779	657
Future Finance Charges	(386)	-	(185)
	<u>8,946</u>	<u>6,214</u>	<u>4,560</u>
Represented by			
Finance lease liability - Current	3,313	4,435	3,930
Finance lease liability - Non current	5,633	1,779	630
	<u>8,946</u>	<u>6,214</u>	<u>4,560</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

14. Related Party Transactions

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

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

The Proprietor of the School (Tamariki School Incorporated Society) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

15. 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	3,150	3,645
Leadership Team Remuneration	215,841	222,314
Full-time equivalent members	3	2
Total key management personnel remuneration	218,991	225,959

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance Committee (7 members) that meet twice a year and Property Committee (5 members) that meet three times during the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70-80	100-120
Benefits and Other Emoluments	0-5	0-5

Principal 2

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	30-40	0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100-110	1	1
	1.00	1.00

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

16. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual \$20,000	2023 Actual
Total Number of People	1	-

17. 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.

18. Commitments

(a) Capital Commitments

at 31 December 2024, the Board had no capital commitment.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts.

19. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	78,671	60,294	73,836
Receivables	42,894	400	29,741
Total financial assets measured at amortised cost	121,565	60,694	103,577

Financial liabilities measured at amortised cost

Payables	64,600	18,316	47,284
Finance Leases	8,946	6,214	4,560
Total financial liabilities measured at amortised cost	73,546	24,530	51,844

20. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAMARIKI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Tamariki School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit 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 3 to 17, 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 3rd of June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Members of the Board listing, Statement of Variance, Evaluation of the School's Student's Progress and Achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and the Kiwisport Report, 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.



Warren Johnstone,
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Statement of variance: Progress against targets

Tamariki School Annual Plan 2024

1 Teaching and learning:

To Increase student attendance and achievement in all areas and ages but with particular emphasis on writing for years 2-6

2 Treaty partnerships:

To show that in our Kura Te Ao Māori is represented. Staff and students are demonstrating increased use te reo Māori and regionally appropriate tikanga.

3 Community engagement and special character learning:

That our Kura community has a strong understanding of the special character and how it relates to community, teaching and learning.

<u>1 Teaching and learning actions</u>	<u>2 Treaty partnerships actions</u>	<u>3 Community engagement and special character learning actions</u>
<ul style="list-style-type: none"> Teachers to identify, extend akonga interests and record growth using StoryPark Increased rich learning opportunities for all Tamariki within the school planned and recorded covering the required 3 hours a day of reading, writing and Mathematics Increased student attendance Quality assessment data sets recorded in terms 1 and 3 using Pact Next steps for each student within the school planned based on assessment data A parent reporting template finalised featuring PaCT graphs and learning stories from StoryPark. 	<ul style="list-style-type: none"> Board engagement with the Tuahiwi Education committee Termly te reo Māori goals set by staff A weeklong Matariki celebration where staff, students and whanau are free to teach and learn about te ao Māori. The creation of a school kapa haka club for students and whanau 2 consultation meetings in terms 2 and 4 to gain a deeper understanding of our Kura's Māori whanau wants and needs 	<ul style="list-style-type: none"> High School returning student community talk Special character talk around the importance of regular attendance Working bees with shared Kai and activities for Tamariki Articles related to our style of learning promoted on the school's social media pages Past student achievements promoted and celebrated within the school community Increased student and whanau attendance at school and during community events

Statement of variance: Progress against targets

Tamariki School Annual Plan 2024

<u>1 Teaching and learning:</u> To Increase student attendance and achievement in all areas and ages but with particular emphasis on writing for years 2-6
Results

Action:	Achieve:	Evidence:	Reasons For Variance	Planning
Teachers to identify, extend akonga interests and record growth using StoryPark	yes	<p>All staff met Storypark goals for 2024</p> <ul style="list-style-type: none"> To write, publish and print a minimum of two narrative assessments per term covering individual students' progress and achievement for each of the following curriculum areas: mathematics, reading, writing. To write a minimum of one narrative assessment per student for each curriculum area not mentioned above each term. 		We have shifted from Storypark to Hero for recording narrative assessment. ILP pluses for every student within the kura will be continued
Increased rich learning opportunities for all Tamariki within the school planned and recorded covering the required 3 hours a day of reading, writing and Mathematics	In progress.	<p>Individual teacher planning Across school yearly planning ILP plus senior students work diaries</p>	<p>All groups have been provided with increased learning activities The 3 hours a day has been achieved with the year 7-8 group.</p>	Continued across school planning and pastoral group planning for rich learning activities.

Statement of variance: Progress against targets

Tamariki School Annual Plan 2024

			Working within our School's special character towards the 3 hours a day, for years 1-6	
Increased student attendance	Yes, over the year there was an overall improvement from terms 1-4.	<p>Everyday matters reports</p> <ul style="list-style-type: none"> • Term1 14% of students were in regular attendance • Term2 21% of students were in regular attendance • Term3 15% of students were in regular attendance • Term4 52% of students were in regular attendance 	The size of our kura makes the use of and analysis of statistical data difficult without contextual insight. In terms 1 and 3 it is worth noting that in term 1, 47 % of absences were medical and in term 3, 75% of absences were medical.	Continue to follow our attendance plan. Keep the Community informed and meet with Whānau of ākonga whose attendance is of concern.
Quality assessment data sets recorded in terms 1 and 3 using Pact	yes	End of year student achievement graphs recorded in Pact and pasted into ILP plus		Continued collection of student achievement data using diagnostic testing. The types of tests will change based on MOE recommendations
Next steps for each student within the school planned, based on assessment data	yes	Individual learning programs created for each student within the school		The ILP+ will be merged with Hero to create a digital platform for tracking student achievement and planning next steps
A parent reporting template finalised featuring PaCT graphs and learning stories from StoryPark.	yes	ILP+ created and shared with parents during term 3 parent teacher interviews		The ILP+ will be merged with Hero to create a digital platform for celebrating and tracking student achievement. Parent teacher interviews will be occurring in terms 2 and 4.

Statement of variance: Progress against targets

Tamariki School Annual Plan 2024

2 Treaty partnerships:

To show that in our kura te ao Māori is represented. Staff and students are demonstrating increased use te reo Māori and regionally appropriate tikanga.

Results

Action:	Achieve:	Evidence:	Reasons For Variance	Planning
Board engagement with the Tuahiwi Education committee	partially	Blake, Haley and two board members attended the "Getting to know us" hui at Tuahiwi Marae.	Further engagement and consultation are required.	Have at least one member of staff and a BOT member attend the "Kemps Deed" hui. Engage in consultation around correct local protocol for mihi and events.
Termly te reo Māori goals set by staff	yes	Staff meeting notes and narrative assessments		Increase teaching staff's competency and continue planning termly te reo Māori goals 2025
A week-long Matariki celebration where staff, students and whanau are free to teach and learn about te ao Māori.	yes	Narrative assessments and photos on Storypark		Plan another week-long celebration in 2025 with the addition of waiatah performed by the school Kapa Haka group.
The creation of a school kapa haka club for students and whanau	Partially yes	Kapa haka performance by senior students at Prize giving term 4 2024	The younger students were not as interested as we hoped, and we were unable to get the numbers needed for a junior group.	Continue working with senior students. Get their assistance with the younger students and when we have a couple of action waita under our belts invite parents to help as well.
2 consultation meetings in terms 2 and 4 to gain a deeper understanding of our kura's Māori whānau wants and needs	Partially	Term 2 Māori Whānau Hui Notes.	Term 2's Hui was poorly attended Term 3 became too crowded with afterschool meetings and prep work for ERO.	To be more organised this year and to promote Hui better.

Statement of variance: Progress against targets

Tamariki School Annual Plan 2024

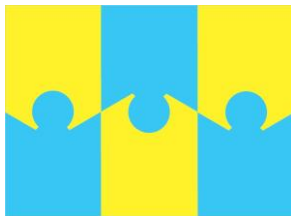
3 <u>Community engagement and special character learning actions</u>				
Results				

Action:	Achieve:	Evidence:	Reasons For Variance	Planning
High School returning students community talk	yes	The event occurred at 6-8pm on the 18 th of June 2024		Schedule a High School returning student community talk for term 2 2025
Special Character talk around the importance of regular attendance (to increase student attendance).	A marked increase in attendance was achieved by terms 2 and 4 but was not reflected in term 3's attendance data.	NA	Instead of a community meeting I had 7 interventions with the whānau of students in the Serious Concern category of attendance and wrote two emails to all families about the importance of regular attendance.	Continue to work with whānau to increase student attendance using our attendance intervention plan.
Working bees with shared kai and activities for tamariki	yes	Jan was 18 people x 5hrs at 23 an hour workout at \$2070 Feb wk bee 23 adults =\$2645 Plus two families donated food I think David had 4 or 5 people for his paint on but you will need to ask him. July we had 15 people =\$1726 Plus 4 staff. 6th of April we had 25 people but that was including kids. Oct 19 we had 12 families come.		Continue to plan and promote working bees throughout the year.
Articles related to our style of learning promoted on the school's social media pages	yes	Several articles published on the school's Facebook page and a "My time at Tamariki" story posted by Elia Gibbons.		Continue to post articles related to our style of learning on the School's social media pages

Statement of variance: Progress against targets

Tamariki School Annual Plan 2024

Increased student and whānau attendance at School and during community events	partially	<p>The transition to High School talk and Matariki Hangi were incredibly well attended.</p> <p>The Māori whānau hui was only attended by one caregiver. Society meetings continue to only be attended by the same core group consisting of less than 10 people.</p>	A lack of community engagement with the Māori Whānau Hui.	More extensive advertisement and communication with all parents around upcoming events.
---	-----------	---	---	---



TAMARIKI SCHOOL

P O Box 19 506
86 St Johns St
Christchurch 8241

03 384 9014
admin@tamariki.school.nz
www.tamariki.school.nz

Student Achievement Report 2024

Introduction

This report provides an analysis of student achievement data, highlighting key trends and focusing on gender and ethnic disparities, with a particular emphasis on Māori student outcomes. The data reflects both current performance levels and changes over time, offering valuable insights into areas of success and opportunities for further growth. Overall, the analysis reveals a positive trajectory in several key areas, indicating effective educational strategies and student progress.

Key Findings and Analysis

- **Overall Achievement:** An encouraging trend is observed in overall student achievement between Year 2-6 and Year 7-8. Attendance increases from 78% in Year 2-6 to 85% in Year 7-8. Reading percentages increase from 53% to 75%. Writing percentages see a substantial increase from 21% to 50%. Maths percentages remain the same at 53% in Year 2-6 and 50% in Year 7-8.
- **Gender Disparities:** Female students demonstrate strong academic performance, with significant improvements noted between Year 2-6 and Year 7-8. In Year 7-8, female students achieved 100% in both reading and writing. Male students also show improvement in attendance, reading, writing and maths between Year 2-6 and Year 7-8, although their overall achievement in reading and writing is lower than their female peers. Notably, males showed a positive trend in reading, writing and maths from 2023 to 2024 term 4.
- **Ethnic Disparities:** There are notable disparities in achievement across different ethnic groups. NZE students show higher achievement in reading, writing and maths compared to Māori students. PI students show 100% achievement in reading and writing in Year 7-8. Other students also show 100% achievement in reading and maths in Year 7-8. Māori students show a concerning 0% achievement in writing in both Year 2-6 and Year 7-8. However, it's important to note that Māori students show an increase in reading and maths between Year 2-6 and Year 7-8.
- **Trends Over Time:** Analysis of changes since previous assessments reveals positive trends in reading and writing for Year 2-6 students, with substantial growth observed from 2023 to 2024 term 4. Maths achievement for Year 2-6 students fluctuated but ultimately showed an increase from 2023 to 2024 term 4. For Year 7-8 students, reading achievement remained relatively stable, while maths achievement decreased between 2023 and 2024 term 4. Writing achievement for Year 7-8 students decreased between 2023 and 2024 term 1, but increased again by 2024 term 4.

Summary

The data presented in this report indicates a generally positive direction in student achievement, with notable improvements observed in reading, writing, and attendance across

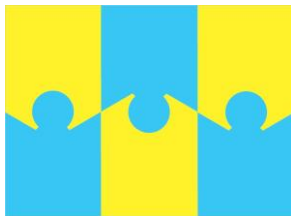
year groups. Female students are achieving higher results than male students, particularly in reading and writing. While disparities across ethnic groups persist, with Māori students requiring targeted support to achieve equitable outcomes, there are positive trends within the Māori data, specifically an increase in reading and maths achievement between year groups. Continued focus on effective teaching strategies, targeted interventions, and culturally responsive practices will be crucial to ensure that all students, regardless of gender or ethnicity, are empowered to reach their full potential.

Reporting on the principles of being a Good Employer

<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Tamariki School actively cultivates a safe, inclusive, and supportive environment for all staff, prioritizing both physical and emotional well-being. This is achieved through comprehensive induction, zero tolerance for harassment, flexible work options, professional growth opportunities, proactive stress management, clear safety protocols, and accessible support systems including EAP. Staff are empowered to report concerns, and robust procedures are in place for managing incidents, injuries, and illnesses, overseen by the Health and Safety Committee.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities (EEO) programme, readily available to all staff, is integral to our commitment as a good employer. It aims to eliminate bias, foster inclusivity, ensure fair treatment, and provide equitable access to all employment aspects. We implement this through transparent policies, ongoing monitoring, staff feedback mechanisms, and reporting on compliance.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>We ensure fair appointments through transparent processes and objective evaluation of candidates against a consistent matrix.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<ul style="list-style-type: none"> – Actively recruiting qualified Māori staff through targeted outreach and inclusive recruitment practices. – Providing professional development opportunities focused on Te Tiriti o Waitangi, Māori language, and culturally responsive pedagogy to enhance staff understanding and competency. – Creating avenues for Māori staff to contribute their perspectives to school governance and decision-making processes. – Valuing and promoting Māori language and cultural practices within the school environment, fostering a sense of belonging for Māori staff and students. – Considering flexible working arrangements that acknowledge cultural commitments and responsibilities within the Māori community.
<p>How have you enhanced the abilities of individual employees?</p>	<p>We invest in our staff through diverse professional development opportunities, such as first aid, curriculum updates, and EOTC planning, alongside valuable coaching and mentoring from experienced colleagues.</p>

How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> – Offering flexible working arrangements and leave options to support work-life balance and caregiving responsibilities. – Ensuring equal opportunities for leadership roles and career advancement through fair and transparent processes. – Providing supportive return-to-work processes following parental leave. – Regularly reviewing our compensation practices to ensure equitable pay.
How are you recognising the employment requirements of persons with disabilities?	<p>Tamariki School is committed to creating an accessible and inclusive workplace for persons with disabilities by:</p> <ul style="list-style-type: none"> • Ensuring the physical environment is accessible and making reasonable adjustments where needed. • Implementing a clear process for providing individualised reasonable accommodations to enable staff to perform their roles effectively. • Adopting inclusive recruitment practices to ensure equal opportunities for candidates with disabilities. • Providing staff training to raise awareness and promote understanding of disability inclusion.

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



TAMARIKI SCHOOL

P O Box 19 506
86 St Johns St
Christchurch 8241

03 384 9014
admin@tamariki.school.nz
www.tamariki.school.nz

Report to the Ministry of Education: Tamariki School's Implementation of Te Tiriti o Waitangi

Tamariki School has demonstrated a commitment to giving effect to Te Tiriti o Waitangi through its 2024 Annual Plan, specifically under the objective of "Treaty partnerships: To show that in our Kura Te Ao Māori is represented." The school aims for staff and students to demonstrate increased use of te reo Māori and regionally appropriate tikanga.

Progress and Achievements:

- **Te Reo Māori Goals:** Staff successfully set termly te reo Māori goals, with evidence found in staff meeting notes and narrative assessments. The school plans to continue this practice and increase teaching staff's competency in 2025.
- **Matariki Celebration:** Tamariki School held a successful week-long Matariki celebration where staff, students, and whānau were encouraged to teach and learn about te ao Māori. This was evidenced by narrative assessments and photos on Storypark. The school plans to continue this celebration in 2025, adding waiata performed by the school's Kapa Haka group.
- **Kapa Haka:** The school achieved its goal of creating a kapa haka group for students and whānau. Senior students performed kapa haka at Prize giving in Term 4, 2024. Further extension of the membership the kapa haka group will be facilitated in 2025.

Areas for Further Development and Planning:

- **Board Engagement with Tuahiwi Education Committee:** Engagement with the Tuahiwi Education committee was partial. While some board members and staff attended a "Getting to know us" hui at Tuahiwi Marae, further engagement and consultation are required. The school plans to have at least one staff member and a Board of Trustees (BOT) member attend the "Kemps Deed" hui and engage in consultation around correct local protocol for mihi and events.
- **Māori Whānau Consultation Meetings:** The school achieved its goal of holding two consultation meetings in Terms 2 and 4 to gain a deeper understanding of Māori whānau wants and needs. The school plans to be more organised and promote these hui more effectively in the future. A lack of community engagement with the Māori Whānau Hui was also noted in the context of overall community event attendance.

Summary:

Tamariki School has made demonstrable progress in integrating Te Ao Māori into its curriculum and school culture through targeted initiatives like setting te reo Māori goals and celebrating Matariki. While successes have been noted, particularly with senior students' engagement in kapa haka and the overall Matariki celebration, areas such as deeper board engagement with local iwi education committees and improved whānau consultation remain key areas for continued focus and development in the coming year. The school's commitment to ongoing planning reflects its dedication to strengthening its Treaty partnerships.

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$879.88 (excluding GST). The funding was spent on participation in inter-school sport and extra equipment for netball and soccer. The number of students that participated in organised sport was 14.