

TE MAHOE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2009

Principal: Marion Gordon

School Address: 842 Galatea Road, Lake Matahina

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

TE MAHOE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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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.

Caroline Abraham

Full Name of Presiding Member



Signature of Presiding Member

22 August 2025

Date:

Marion Gordon

Full Name of Principal



Signature of Principal

22 August 2025

Date:

Te Mahoe 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	794,460	491,728	581,375
Locally Raised Funds	3	6,193	4,300	3,847
Interest		15,284	-	13,842
Other Revenue		5,199	700	-
Total Revenue		821,136	496,728	599,064
Expense				
Locally Raised Funds	3	174	800	1,494
Learning Resources	4	459,644	336,622	379,371
Administration	5	75,461	63,100	102,437
Interest		1,589	1,134	2,730
Property	6	97,627	87,353	116,627
Other Expenses	7	22,237	13,000	13,357
Loss on Disposal of Property, Plant and Equipment		416	-	-
Total Expense		657,148	502,009	616,016
Net Surplus / (Deficit) for the year		163,988	(5,281)	(16,952)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		163,988	(5,281)	(16,952)

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 Mahoe School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January		401,997	392,998	416,487
Total comprehensive revenue and expense for the year		163,988	(5,281)	(16,952)
Distribution to the Ministry of Education		(24,118)	-	-
Contribution - Furniture and Equipment Grant		-	-	2,462
Equity at 31 December		541,867	387,717	401,997
Accumulated comprehensive revenue and expense		541,867	387,717	401,997
Equity at 31 December		541,867	387,717	401,997

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 Mahoe School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	143,252	180,643	166,107
Accounts Receivable	9	41,929	17,507	32,122
GST Receivable		3,219	12,085	-
Prepayments		7,141	5,073	711
Inventories	10	-	113	-
Investments	11	196,160	204,883	200,513
Funds Receivable for Capital Works Projects	17	71,346	-	92,136
		463,047	420,304	491,589
Current Liabilities				
GST Payable		-	-	4,915
Accounts Payable	13	40,865	21,519	39,897
Revenue Received in Advance	14	-	-	1,031
Provision for Cyclical Maintenance	15	-	54,018	57,518
Finance Lease Liability	16	3,133	8,856	10,449
Funds held for Capital Works Projects	17	-	-	49,736
		43,998	84,393	163,546
Working Capital Surplus/(Deficit)		419,049	335,911	328,043
Non-current Assets				
Property, Plant and Equipment	12	131,157	89,258	100,957
		131,157	89,258	100,957
Non-current Liabilities				
Finance Lease Liability	16	8,339	37,452	27,003
		8,339	37,452	27,003
Net Assets		541,867	387,717	401,997
Equity		541,867	387,717	401,997

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

Te Mahoe School
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		350,349	179,200	199,197
Locally Raised Funds		11,392	5,000	3,847
Goods and Services Tax (net)		(8,134)	-	17,000
Payments to Employees		(107,237)	(76,200)	(111,032)
Payments to Suppliers		(148,529)	(53,825)	(81,945)
Interest Paid		(1,589)	(1,134)	(2,730)
Interest Received		19,699	-	9,828
Net cash from/(to) Operating Activities		115,951	53,041	34,165
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(78,272)	(7,001)	(8,998)
Purchase of Investments		(4,769)	-	(1,169)
Proceeds from Sale of Investments		9,122	-	5,539
Net cash from/(to) Investing Activities		(73,919)	(7,001)	(4,628)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,462
Distributions to Ministry of Education		(24,118)	-	-
Finance Lease Payments		(9,202)	(11,583)	(8,082)
Funds Administered on Behalf of Other Parties		(31,567)	-	(3,996)
Net cash from/(to) Financing Activities		(64,887)	(11,583)	(9,616)
Net increase/(decrease) in cash and cash equivalents		(22,855)	34,457	19,921
Cash and cash equivalents at the beginning of the year	8	166,107	146,186	146,186
Cash and cash equivalents at the end of the year	8	143,252	180,643	166,107

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 Mahoe School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Te Mahoe 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 12.

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 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery. 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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	4 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	303,162	148,285	159,671
Teachers' Salaries Grants	355,597	262,142	271,200
Use of Land and Buildings Grants	80,043	49,301	70,671
Ka Ora, Ka Ako - Healthy School Lunches Programme	-	-	39,213
Bus Grant	42,325	32,000	40,620
Other Government Grants	13,333	-	-
	794,460	491,728	581,375

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	700	200	400
Fees for Extra Curricular Activities	2,493	200	37
Trading	-	900	410
Fundraising and Community Grants	3,000	3,000	3,000
	6,193	4,300	3,847
Expense			
Extra Curricular Activities Costs	174	800	733
Trading	-	-	761
	174	800	1,494
<i>Surplus for the year Locally Raised Funds</i>	6,019	3,500	2,353

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	9,136	15,400	15,164
Employee Benefits - Salaries	417,782	294,142	337,255
Staff Development	537	2,400	1,909
Depreciation	31,804	24,280	24,743
Other Learning Resources	385	400	300
	459,644	336,622	379,371

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	7,820	5,500	5,145
Board Fees and Expenses	29,875	12,400	10,948
Other Administration Expenses	7,148	11,600	5,168
Employee Benefits - Salaries	9,674	28,000	29,762
Insurance	5,825	4,800	5,865
Service Providers, Contractors and Consultancy	6,499	800	6,336
Ka Ora, Ka Ako - Healthy School Lunch Programme	8,620	-	39,213
	<u>75,461</u>	<u>63,100</u>	<u>102,437</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	(20,962)	5,402	3,500
Heat, Light and Water	8,987	7,000	9,087
Rates	2,551	2,000	2,195
Repairs and Maintenance	3,747	5,450	10,977
Use of Land and Buildings	80,043	49,301	70,671
Employee Benefits - Salaries	21,664	16,200	17,992
Other Property Expenses	1,597	2,000	2,205
	<u>97,627</u>	<u>87,353</u>	<u>116,627</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. Other Expenses

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Transport	22,237	13,000	13,357
	<u>22,237</u>	<u>13,000</u>	<u>13,357</u>

8. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	143,252	180,643	166,107
Cash and cash equivalents for Statement of Cash Flows	<u>143,252</u>	<u>180,643</u>	<u>166,107</u>

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

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	4,068	95	(7,153)
Receivables from the Ministry of Education	2,546	-	7,814
Interest Receivable	2,833	3,234	7,248
Banking Staffing Underuse	2,664	153	-
Teacher Salaries Grant Receivable	29,818	14,025	24,213
	<u>41,929</u>	<u>17,507</u>	<u>32,122</u>
Receivables from Exchange Transactions	6,901	3,329	95
Receivables from Non-Exchange Transactions	35,028	14,178	32,027
	<u>41,929</u>	<u>17,507</u>	<u>32,122</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	-	113	-
	<u>-</u>	<u>113</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	196,160	204,883	200,513
Total Investments	<u>196,160</u>	<u>204,883</u>	<u>200,513</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	8,142	17,378	-	-	(1,236)	24,284
Furniture and Equipment	23,243	18,119	-	-	(6,489)	34,873
Information and Communication Technology	10,483	13,208	-	-	(5,315)	18,376
Motor Vehicles	20,966	29,566	-	-	(10,366)	40,166
Leased Assets	35,147	10,888	(27,155)	-	(8,026)	10,854
Library Resources	2,976	-	-	-	(372)	2,604
	100,957	89,159	(27,155)	-	(31,804)	131,157

The net carrying value of equipment held under a finance lease is \$10,854 (2023: \$35,147)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	75,690	(51,406)	24,284	58,312	(50,170)	8,142
Furniture and Equipment	161,533	(126,660)	34,873	143,412	(120,169)	23,243
Information and Communication Technology	69,364	(50,988)	18,376	56,156	(45,673)	10,483
Motor Vehicles	62,522	(22,356)	40,166	32,957	(11,991)	20,966
Textbooks	1,072	(1,072)	-	1,072	(1,072)	-
Leased Assets	15,408	(4,554)	10,854	59,861	(24,714)	35,147
Library Resources	27,642	(25,038)	2,604	27,642	(24,666)	2,976
	413,231	(282,074)	131,157	379,412	(278,455)	100,957

13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	730	1,112	6,250
Accruals	7,421	4,192	4,593
Employee Entitlements - Salaries	29,818	14,025	24,213
Employee Entitlements - Leave Accrual	2,896	2,190	4,841
	<u>40,865</u>	<u>21,519</u>	<u>39,897</u>
Payables for Exchange Transactions	40,865	21,519	39,897
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>40,865</u>	<u>21,519</u>	<u>39,897</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	1,031
	<u>-</u>	<u>-</u>	<u>1,031</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	57,518	48,616	54,018
Increase to the Provision During the Year	16,330	5,402	4,952
Use of the Provision During the Year	(36,556)	-	-
Other Adjustments	(37,292)	-	(1,452)
Provision at the End of the Year	-	54,018	57,518
Cyclical Maintenance - Current	-	54,018	57,518
Cyclical Maintenance - Non current	-	-	-
	-	54,018	57,518

Per the cyclical maintenance schedule, all school painting has been completed in the year.

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	4,172	8,856	11,583
Later than One Year and no Later than Five Years	9,871	37,452	27,056
Future Finance Charges	(2,571)	-	(1,187)
	11,472	46,308	37,452
Represented by			
Finance lease liability - Current	3,133	8,856	10,449
Finance lease liability - Non current	8,339	37,452	27,003
	11,472	46,308	37,452

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

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Re-Roofing Classroom		215085	(92,136)	-	2,500	20,149	(69,487)
A,B,D,I,J Heating & DB Replacements		240622	31,730	4,756	(36,486)	-	-
G & J Roofing Replacements		240623	18,006	-	(23,834)	3,969	(1,859)
Totals			(42,400)	4,756	(57,820)	24,118	(71,346)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(71,346)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Re-Roofing Classroom		215085	(19,330)	-	(72,806)	-	(92,136)
LSC		220119	(16,453)	30,408	(13,955)	-	-
A,B,D,I,J Heating & DB Replacements		240622	-	38,880	(7,150)	-	31,730
G & J Roofing Replacements		240623	-	18,006	-	-	18,006
Totals			(35,783)	87,294	(93,911)	-	(42,400)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

49,736
(92,136)

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

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	2,975	2,250
<i>Leadership Team</i>		
Remuneration	137,022	222,466
Full-time equivalent members	1.26	2.00
Total key management personnel remuneration	<u>139,997</u>	<u>224,716</u>

There are 5 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30 - 40	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-

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	100 - 110	-
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Principal 3

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	-	120 - 130
Benefits and Other Emoluments	-	3 - 4
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	1.00	0.00
	<u>1.00</u>	<u>0.00</u>

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	2023 Actual
Total	\$0	\$0
Number of People	0	0

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

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$0 (2023: \$63,079).

(b) Operating Commitments

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

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	143,252	180,643	166,107
Receivables	41,929	17,507	32,122
Investments - Term Deposits	196,160	204,883	200,513
Total financial assets measured at amortised cost	381,341	403,033	398,742

Financial liabilities measured at amortised cost

Payables	40,865	21,519	39,897
Finance Leases	11,472	46,308	37,452
Total financial liabilities measured at amortised cost	52,337	67,827	77,349

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.

26. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 137 of the Education and Training Act, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2025.

Independent Auditor's Report

To the Readers of Te Mahoe School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Te Mahoe School (the School). The Auditor-General has appointed me, Craig Rossouw, 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 21, 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 26 August 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 Variance analysis report 2024, Student achievement reports, Statement of compliance with employment policy, Members of the board and Kiwisport, 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.



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

Te Mahoe School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Caroline Abraham	Presiding Member	Elected	Sep 2025
Mariana Gordon	Principal	ex Officio	
Leyette Callister	Acting Principal	Appointed	
Kelly Scott	Parent Representative	Elected	Sep 2025
Nicole Albert	Parent Representative	Elected	Sep 2025
Rangi Hotuana Monaghan	Staff Representative	Appointed	Aug 2024

Te Mahoe School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$819 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Te Mahoe School Board:

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

Te Kura o Te Mahoe

Variance Analysis Report 2024

Student Achievement in Literacy and Mathematics (Years 0-6)

Reporting Period: January–June 2024

Prepared by: Whaea Mariana, Tumuaki

Purpose of this Report

This report provides an analysis of student achievement outcomes in Literacy and Mathematics for students in Years 0-6 in 2024, highlighting areas of strength, identifying reasons for variance, and outlining next steps for improvement. The report includes interventions trialled in 2024 and strategic recommendations for implementation in 2025.

Literacy Achievement Summary

Achievement Overview

Recent assessment data has identified significant gaps in reading and writing skills across Years 0-6, with many students not meeting expected curriculum benchmarks. Areas of particular concern include phonemic awareness, decoding, vocabulary development, fluency, and comprehension.

Actions Undertaken

- Initiated targeted reading and writing interventions for identified students.
- Trialled structured literacy strategies incorporating phonemic awareness, phonics, and comprehension.
- Provided twice-weekly Learning Support Coordinator (LSC) sessions.
- Commenced professional learning for teachers in structured literacy.
- Reviewed and resourced decodable texts and learning tools.
- Integrated positive behaviour strategies alongside literacy teaching.

Outcomes

- Priority learners demonstrated improved phonological awareness and decoding skills.
- Enhanced teacher confidence in delivering structured literacy practices.
- Early positive trends in reading engagement and writing confidence.
- Behaviour incidents continued to impact classroom learning and teacher workload.
- Overall literacy achievement, while improving, remains below school targets.

Reasons for Variance

- Historical Gaps: Many students began school with literacy deficits due to interrupted early childhood learning.
- Inconsistent Teaching Practice: Lack of a consistent literacy teaching framework prior to 2024.
- Limited Resourcing: Insufficient intervention staffing and learning resources.
- Teacher Expertise: Variable teacher confidence in evidence-based literacy practices.
- Assessment Misalignment: Early assessment tools failed to identify foundational literacy needs in juniors.
- Student Behaviour: Persistent behaviour issues disrupted classroom literacy sessions.
- Teacher Despondency: Increased stress and workload led to teacher fatigue, affecting teaching consistency.

Mathematics Achievement Summary

Achievement Overview

Mathematics data showed uneven performance across cohorts, with particular concerns in number knowledge, place value, and problem-solving, especially in junior and middle school classes.

Actions Undertaken

- Conducted data analysis to identify at-risk students.
- Delivered small group maths instruction targeting number knowledge.
- Ran professional learning on mathematics teaching strategies.
- Trialled new problem-solving frameworks.
- Embedded behaviour management routines into mathematics blocks.

Outcomes

- Positive gains in number knowledge for identified priority learners.
- Increased teacher confidence in numeracy differentiation.
- Inconsistent progress in problem-solving and number operations.
- Behavioural challenges and teacher despondency continued to disrupt mathematics learning.

Reasons for Variance

- Historical Gaps: Interrupted early number knowledge development.
- Inconsistent Teaching Practice: Absence of a structured school-wide mathematics approach.
- Limited Resourcing: Lack of staffing and appropriate resources for intervention.
- Teacher Expertise: Inconsistent numeracy content knowledge and instructional strategies.
- Assessment Misalignment: Early assessments failed to consistently track number knowledge progression.
- Student Behaviour: Disruptions during numeracy blocks.

- Teacher Despondency: Workload stress affected teacher wellbeing and programme delivery.

Next Steps (2025)

Literacy Focus

- Full school implementation of Learning Matters iDeal Structured Literacy programme.
- Increase LSC support hours and literacy intervention blocks.
- Embed structured literacy strategies into both Mainstream and Māori Medium pathways.
- Align assessment tools to structured literacy practices.
- Provide ongoing professional learning in structured literacy for all staff.

Mathematics Focus

- Review and refresh mathematics curriculum delivery in line with the 2025 Curriculum Refresh.
- Strengthen professional development in effective mathematics teaching.
- Implement consistent assessment schedules and tracking systems.
- Expand in-class numeracy support for priority learners.
- Integrate behaviour management systems into mathematics delivery.

School-Wide Focus

- Adopt a Positive Behaviour for Learning (PB4L) framework.
- Strengthen pastoral care, staff wellbeing initiatives, and leadership mentoring.
- Establish literacy and mathematics leadership teams to support teaching practice and monitor outcomes.

Conclusion

While 2024 highlighted areas of challenge in Literacy and Mathematics achievement, the introduction of targeted interventions, structured teaching strategies, and data-informed decision-making has begun to yield positive early trends. Addressing historical learning gaps, behaviour challenges, teacher workload, and inconsistent instructional practice remains a priority as the kura transitions to a refreshed, structured learning environment in 2025.

End of Report

Whaea Mariana Gordon

Tumuaki | Te Kura o Te Mahoe

Student Achievement in Te Reo Matatini and Pāngarau (Years 0–4)

The recent assessment results for junior students in Years 0 to 3 demonstrate strong academic performance in **Te Reo Matatini** and **Pāngarau**, with the majority achieving ‘**At**’ or ‘**Above**’ expected curriculum levels. This success highlights the effectiveness of current teaching strategies, the integration of Te Reo Māori within the learning environment, and alignment with the principles of **Te Marautanga o Aotearoa**. The results reflect the dedication of teaching staff and the supportive learning environment provided by the school. It is recommended to maintain and enhance current initiatives, provide ongoing professional development, engage with whānau and the wider community to celebrate these achievements, and continue monitoring progress to sustain these positive outcomes.

Student Achievement in Te Reo Matatini and Pāngarau (Years 5–8)

Recent assessment results for senior students in Māori medium education highlight the importance of spending significant time learning te reo Māori in an immersion environment, ideally 80% or more, to foster fluency in speaking, reading, and writing. Immersion enhances cognitive and academic growth, cultural identity, and prepares students for literacy and numeracy challenges. This includes increasing immersion time, strengthening language skills for academic tasks, and developing critical literacy through Māori texts. Additionally, cultural context in numeracy, using Māori practices in problem-solving, is emphasized. Regular assessments, feedback, and whānau involvement are crucial for ongoing improvement, while professional development for teachers ensures effective support for students' needs.

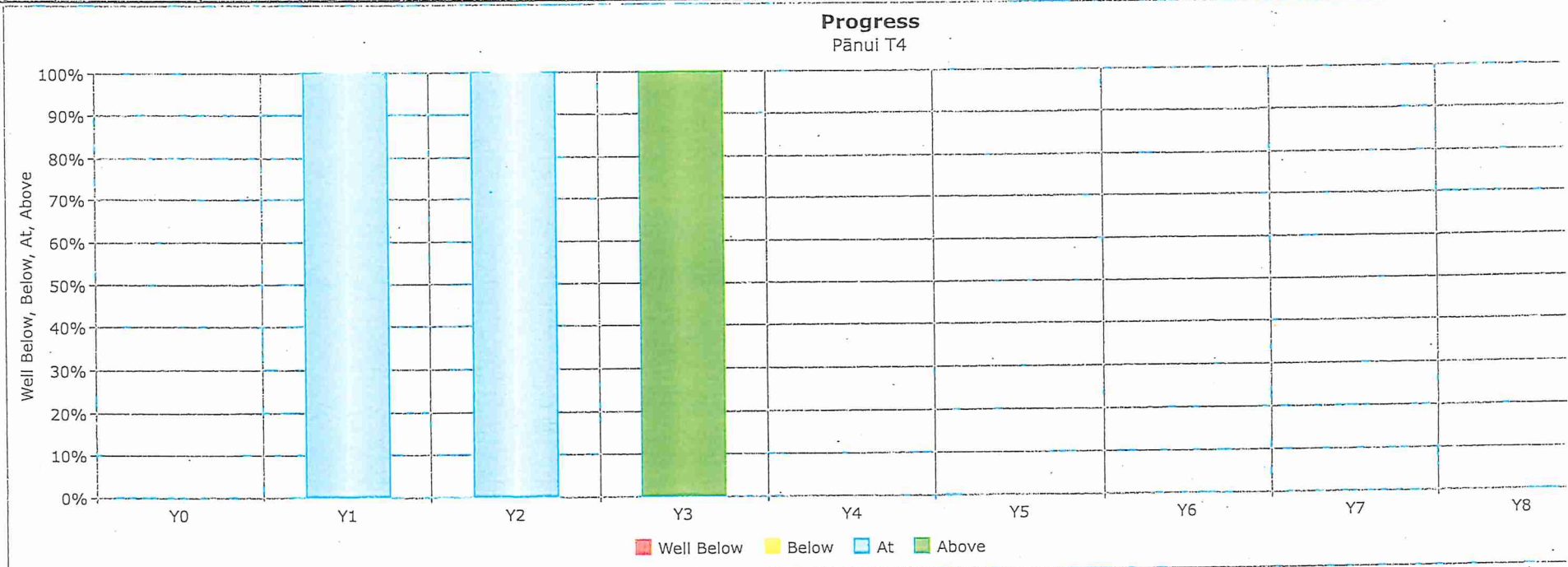
Strategies to Strengthen Senior Student Achievement

Whaea Roimata and I recently reassessed the senior students and identified key areas for development. It is vital to enhance teacher knowledge and understanding of assessment tools specific to Māori medium education to ensure accurate and meaningful evaluations. Planning for comprehension must be a priority, alongside intentional efforts to build students' vocabulary bank in te reo Māori. These steps will support deeper language proficiency and more effective learning outcomes for the students.

Te Mahoe School
Maori Medium Term 4

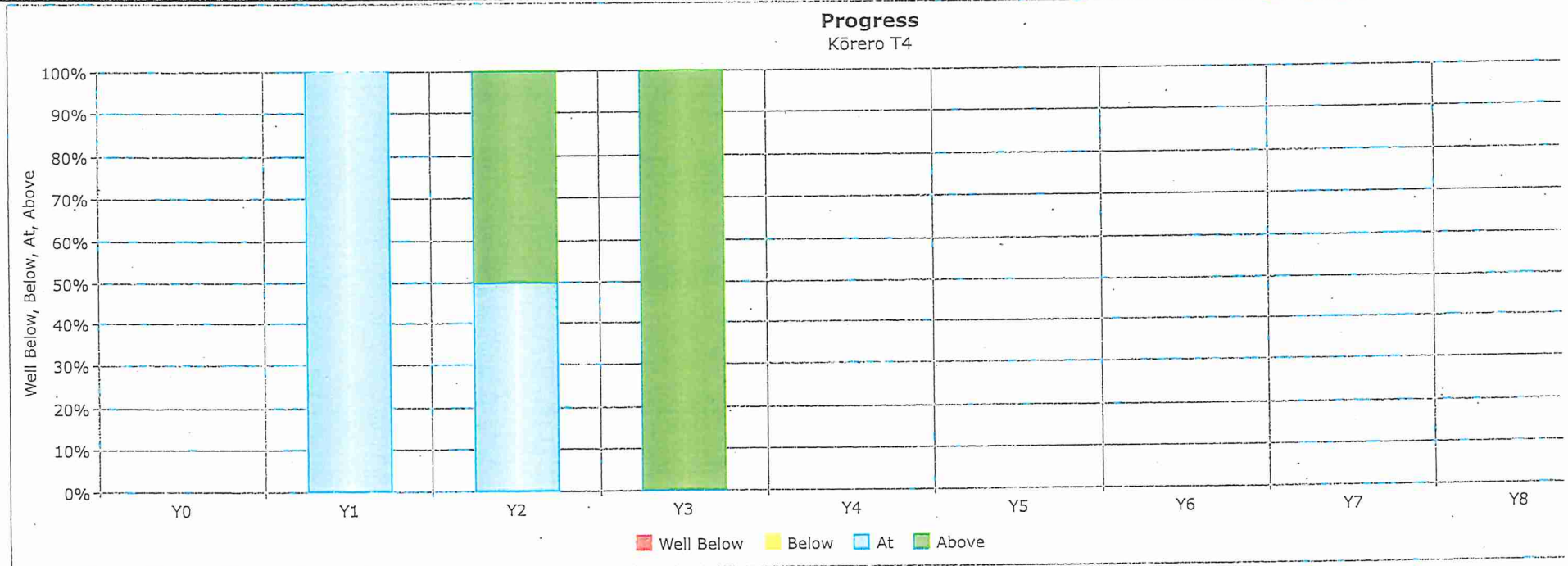
Pānui T4
Admin Omataroa

11637	1 - He Pipī	1 - He Kaha	1 - He Kaha AKe	1 - He Pakari	2a	2e	3a	3e	4a	4e	5a	Well Below	Below	At	Above	Total
Y0	100% (1)															1
Y1		100% (2)												100% (2)		2
Y2				100% (2)										100% (2)		2
Y3						100% (2)									100% (2)	2
Y4																0
Y5																0
Y6																0
Y7																0
Y8																0
Totals	14.3% 1	28.6% 2		28.6% 2		28.6% 2								57.1% 4	28.6% 2	7



Kōrero T4
Admin Omataroa 2024

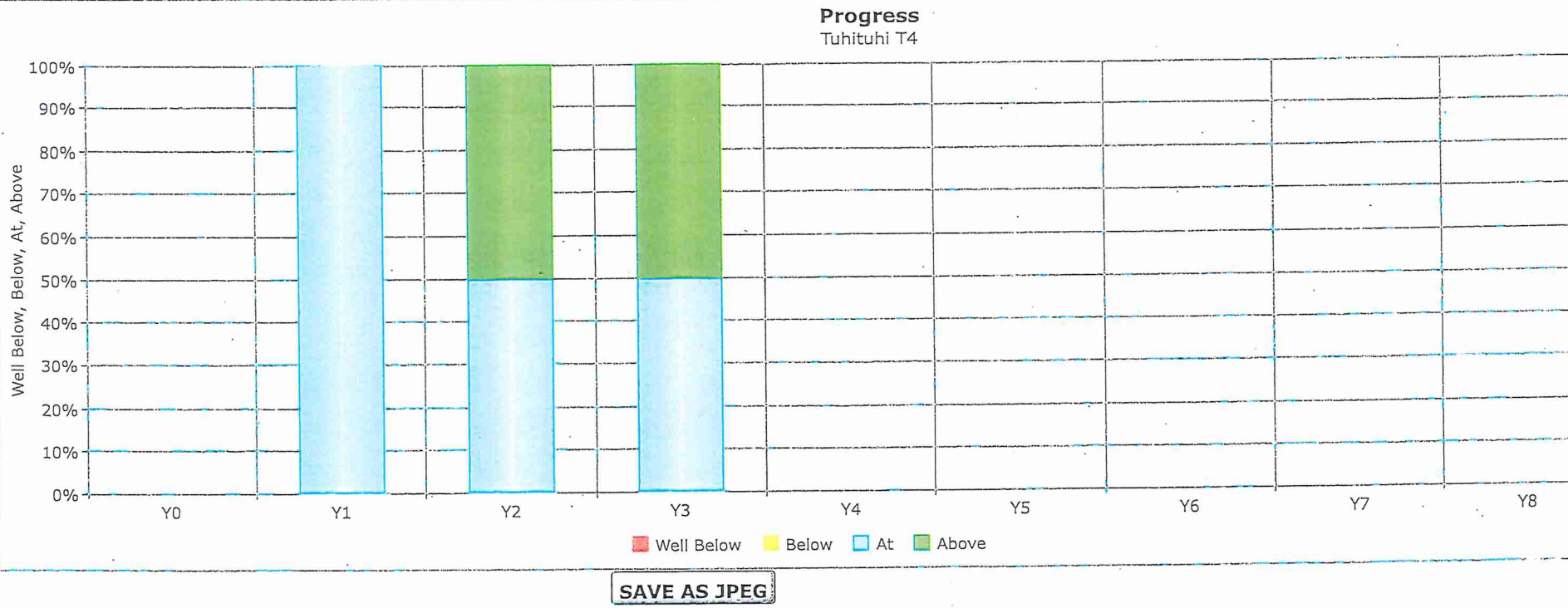
11638	1 - He Pīpī	1 - He Kaha	1 - He Kaha AKe	1 - He Pakari	2a	2e	3a	3e	4a	4e	5a	Well Below	Below	At	Above	Total
Y0	100% (1)															1
Y1		100% (2)												100% (2)		2
Y2				50% (1)	50% (1)									50% (1)	50% (1)	2
Y3						100% (2)									100% (2)	2
Y4																0
Y5																0
Y6																0
Y7																0
Y8																0
Totals	14.3% 1	28.6% 2		14.3% 1	14.3% 1	28.6% 2								42.9% 3	42.9% 3	7



SAVE AS JPEG

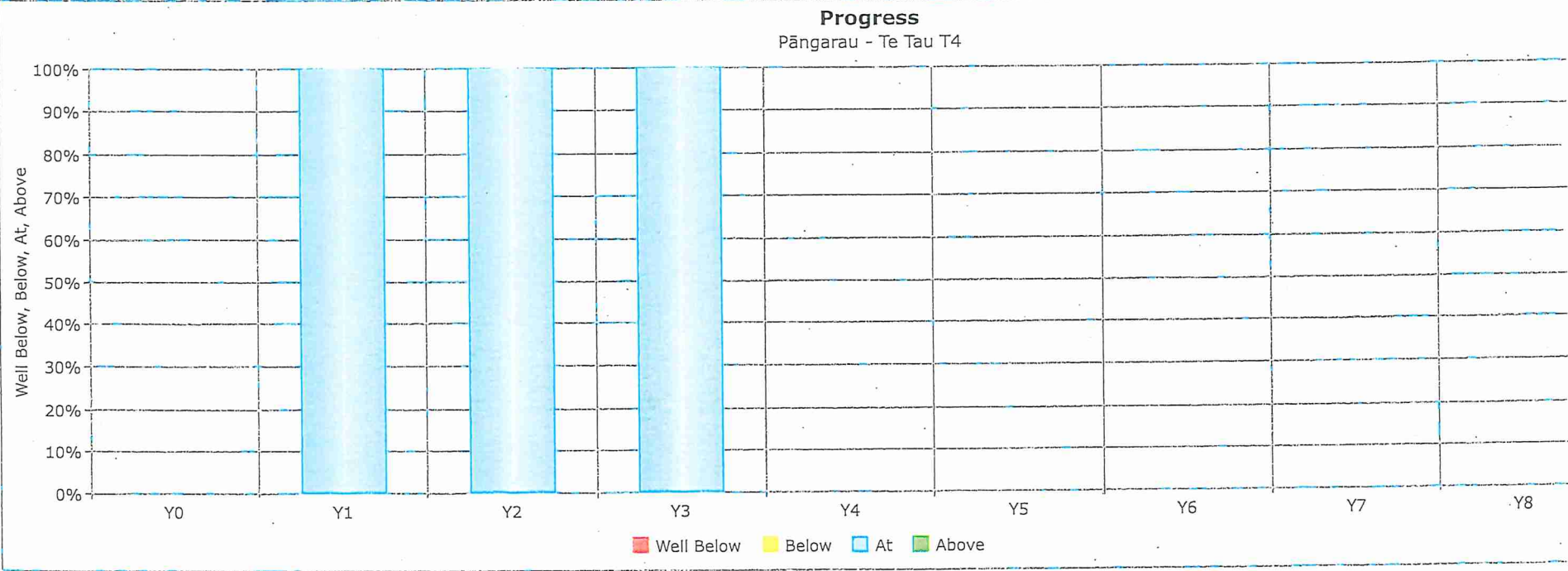
Tuhituhi T4
Admin Omataroa 2024

11639	1 - He Pipī	1 - He Kaha	1 - He Kaha AKe	1 - He Pakari	2a	2e	3a	3e	4a	4e	5a	Well Below	Below	At	Above	Total
Y0	100% (1)															1
Y1		100% (2)												100% (2)		2
Y2				50% (1)	50% (1)									50% (1)	50% (1)	2
Y3					50% (1)	50% (1)								50% (1)	50% (1)	2
Y4																0
Y5																0
Y6																0
Y7																0
Y8																0
Totals	14.3% 1	28.6% 2		14.3% 1	28.6% 2	14.3% 1								57.1% 4	28.6% 2	7



Pāngarau - Te Tau T4
Admin Omataroa 2024

11640	Kaupae 0	Kaupae 1	Kaupae 2	Kaupae 3	Kaupae 4	Kaupae 5a	Kaupae 5e	Kaupae 6a	Kaupae 6e	Kaupae 7a	Kaupae 7e	Kaupae 8	Well Below	Below	At	Above	Total
Y0		100% (1)															1
Y1			100% (2)												100% (2)		2
Y2					100% (2)										100% (2)		2
Y3						100% (2)									100% (2)		2
Y4																	0
Y5																	0
Y6																	0
Y7																	0
Y8																	0
Totals		14.3% 1	28.6% 2		28.6% 2	28.6% 2									85.7% 6		7

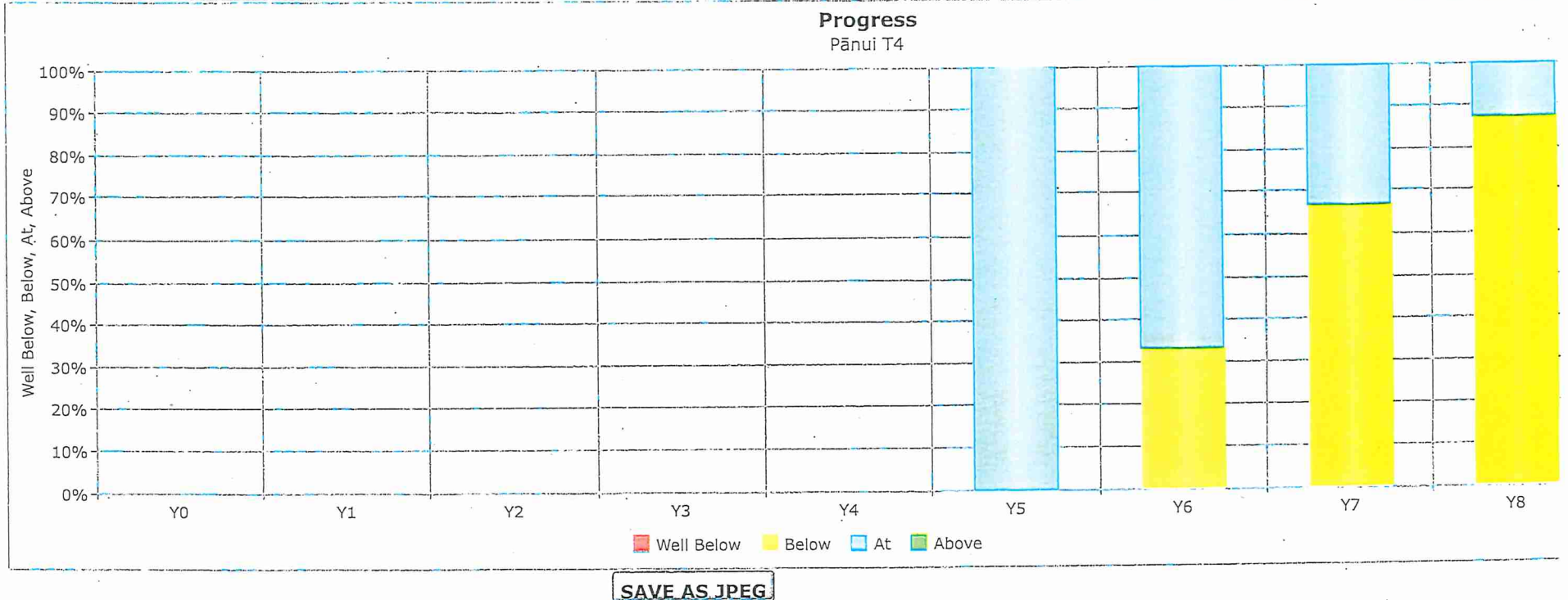


SAVE AS JPEG

Te Mahoe School
Maori Medium Term 4

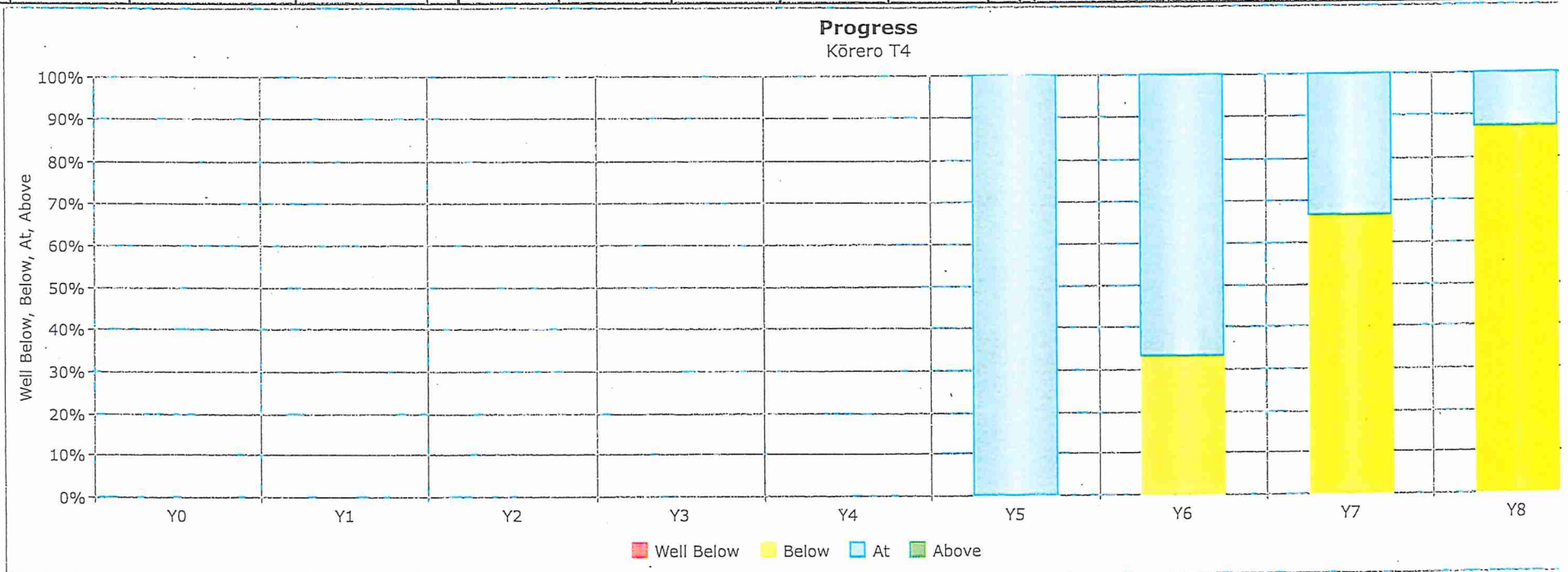
Pānui T4
Admin Putauaki

11637	1 - He Pipi	1 - He Kaha	1 - He Kaha AKe	1 - He Pakari	2a	2e	3a	3e	4a	4e	5a	Well Below	Below	At	Above	Total
Y0																0
Y1																0
Y2																0
Y3																0
Y4																0
Y5							100% (1)							100% (1)		1
Y6						33% (1)		67% (2)					33% (1)	67% (2)		3
Y7							22% (2)	44% (4)	33% (3)				67% (6)	33% (3)		9
Y8								13% (1)	75% (6)	13% (1)			88% (7)	13% (1)		8
Totals						4.8% 1	14.3% 3	33.3% 7	42.9% 9	4.8% 1			66.7% 14	33.3% 7		21



Kōrero T4 Admin Putauaki 2024

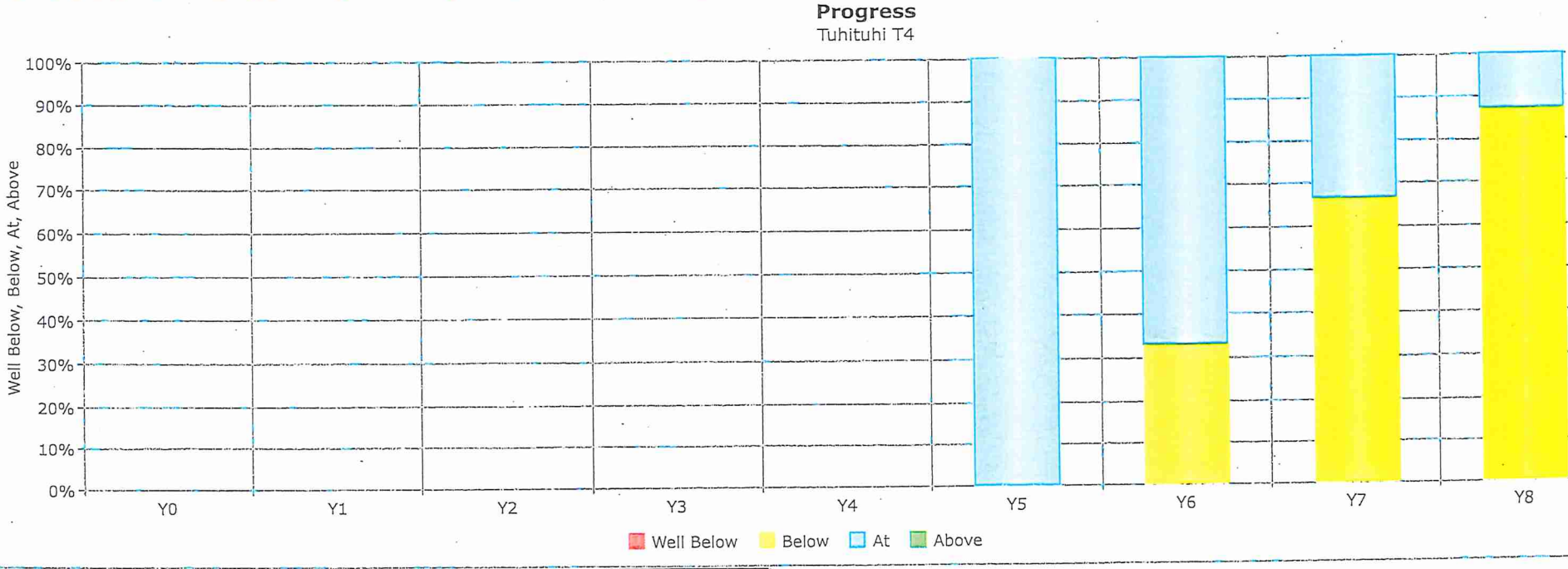
11638	1 - He Pipi	1 - He Kaha	1 - He Kaha AKe	1 - He Pakari	2a	2e	3a	3e	4a	4e	5a	Well Below	Below	At	Above	Total
Y0																0
Y1																0
Y2																0
Y3																0
Y4																0
Y5							100% (1)							100% (1)		1
Y6						33% (1)		67% (2)					33% (1)	67% (2)		3
Y7							22% (2)	44% (4)	33% (3)				67% (6)	33% (3)		9
Y8								13% (1)	75% (6)	13% (1)			88% (7)	13% (1)		8
Totals						4.8% 1	14.3% 3	33.3% 7	42.9% 9	4.8% 1			66.7% 14	33.3% 7		21



SAVE AS JPEG

Tuhituhi T4 Admin Putauaki 2024

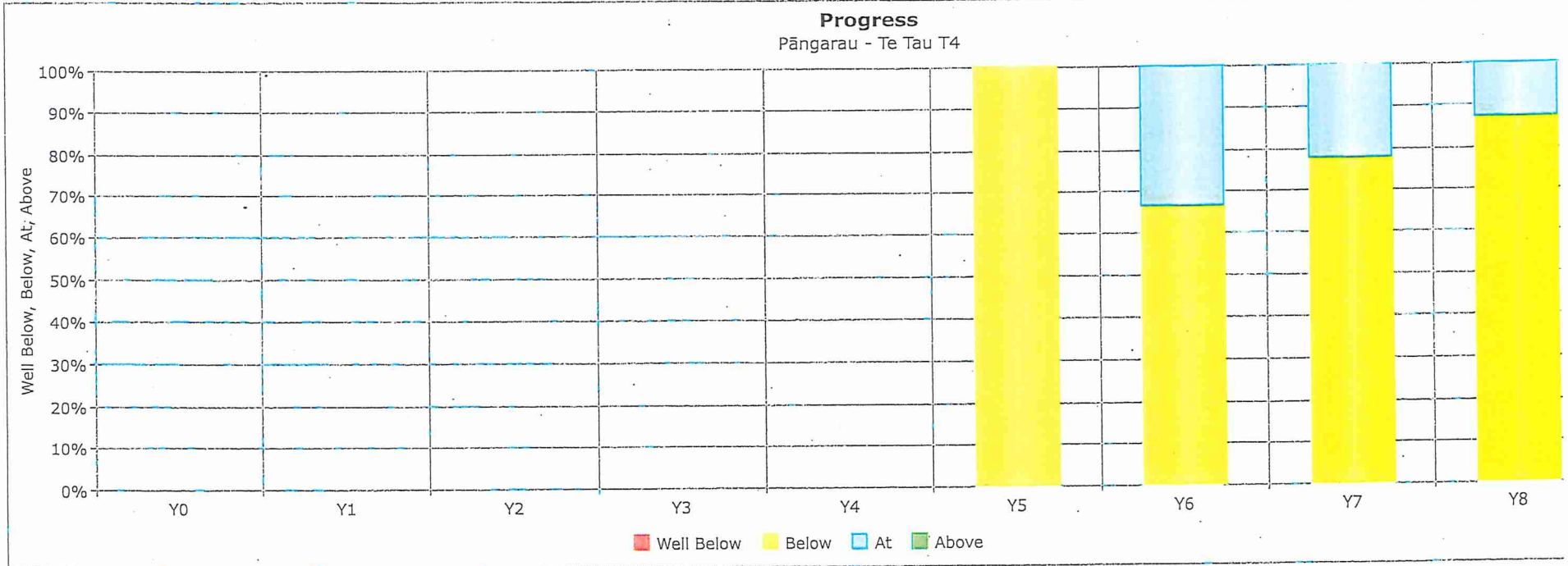
11639	1 - He Pīpī	1 - He Kaha	1 - He Kaha AKe	1 - He Pakari	2a	2e	3a	3e	4a	4e	5a	Well Below	Below	At	Above	Total
Y0																0
Y1																0
Y2																0
Y3																0
Y4																0
Y5							100% (1)							100% (1)		1
Y6						33% (1)		67% (2)					33% (1)	67% (2)		3
Y7							22% (2)	44% (4)	33% (3)				67% (6)	33% (3)		9
Y8								13% (1)	75% (6)	13% (1)			88% (7)	13% (1)		8
Totals						4.8% 1	14.3% 3	33.3% 7	42.9% 9	4.8% 1			66.7% 14	33.3% 7		21



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Pāngarau - Te Tau T4
Admin Putauaki 2024

11640	Kaupae 0	Kaupae 1	Kaupae 2	Kaupae 3	Kaupae 4	Kaupae 5a	Kaupae 5e	Kaupae 6a	Kaupae 6e	Kaupae 7a	Kaupae 7e	Kaupae 8	Well Below	Below	At	Above	Total
Y0																	0
Y1																	0
Y2																	0
Y3																	0
Y4																	0
Y5							100% (1)							100% (1)			1
Y6						33% (1)		33% (1)	33% (1)					67% (2)	33% (1)		3
Y7							22% (2)	33% (3)	22% (2)	22% (2)				78% (7)	22% (2)		9
Y8							13% (1)		38% (3)	38% (3)	13% (1)			88% (7)	13% (1)		8
Totals						4.8% 1	19% 4	19% 4	28.6% 6	23.8% 5	4.8% 1			81% 17	19% 4		21



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Student Achievement in Literacy and Mathematics (Years 0–6)

This report addresses the current state of student achievement in literacy and mathematics for students in Years 0–6, based on recent data analyses. The findings underscore a critical need for implementing structured literacy interventions in our reading and writing programs. Effective strategies and skills development are essential for our students to enhance their learning experiences and achieve proficiency in literacy and mathematics.

Literacy Intervention Needs: Recent assessments indicate a significant gap in the reading and writing capabilities of students across the evaluated year levels. Many students are not in line with age-appropriate literacy benchmarks, which presents a pressing challenge that requires our attention. In response, we are advocating for a structured literacy program that can provide a clear framework for instructing students in foundational reading skills. This approach focuses not only on phonemic awareness and phonics but also on vocabulary development, reading fluency, and comprehension strategies.

The emphasis on structured literacy will equip students with the necessary abilities to analyze texts, engage in writing processes effectively, and communicate their ideas with clarity and confidence. It is essential that classroom instruction is catered to different learning styles and paces, enabling all students to benefit from tailored literacy strategies.

Teacher Knowledge and Professional Development: Integral to the success of any literacy intervention is the knowledge and expertise of our teaching staff. Teachers must possess a robust understanding of literacy development and effective instructional practices. On-going professional development opportunities are crucial for enhancing the instructional capacity of educators in

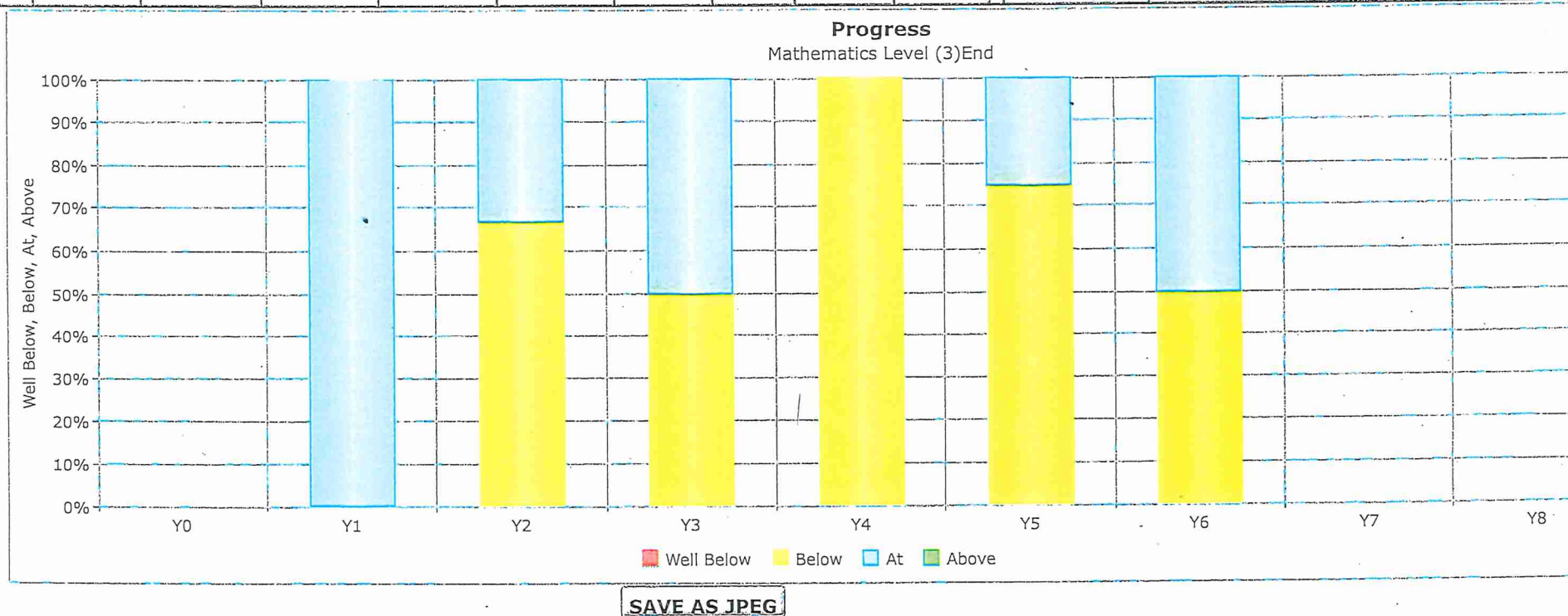
our school. Professional learning workshops focusing on evidence-based methodologies will be instrumental in empowering teachers to deliver high-quality literacy instruction.

Support Services: The investment in a Learning Support Coordinator demonstrates our commitment to supporting educators and students alike. As highlighted in previous observations, this role has been pivotal in providing targeted assistance twice per week, fostering a differentiated approach to support individual needs in the classroom. The collaborative efforts of the Learning Support Coordinator have allowed for the creation of an inclusive learning environment where tailored strategies can be implemented effectively.

Te Mahoe School
Overtime Maths T1-T4

Mathematics Level (3)End
Admin Rangitaiki

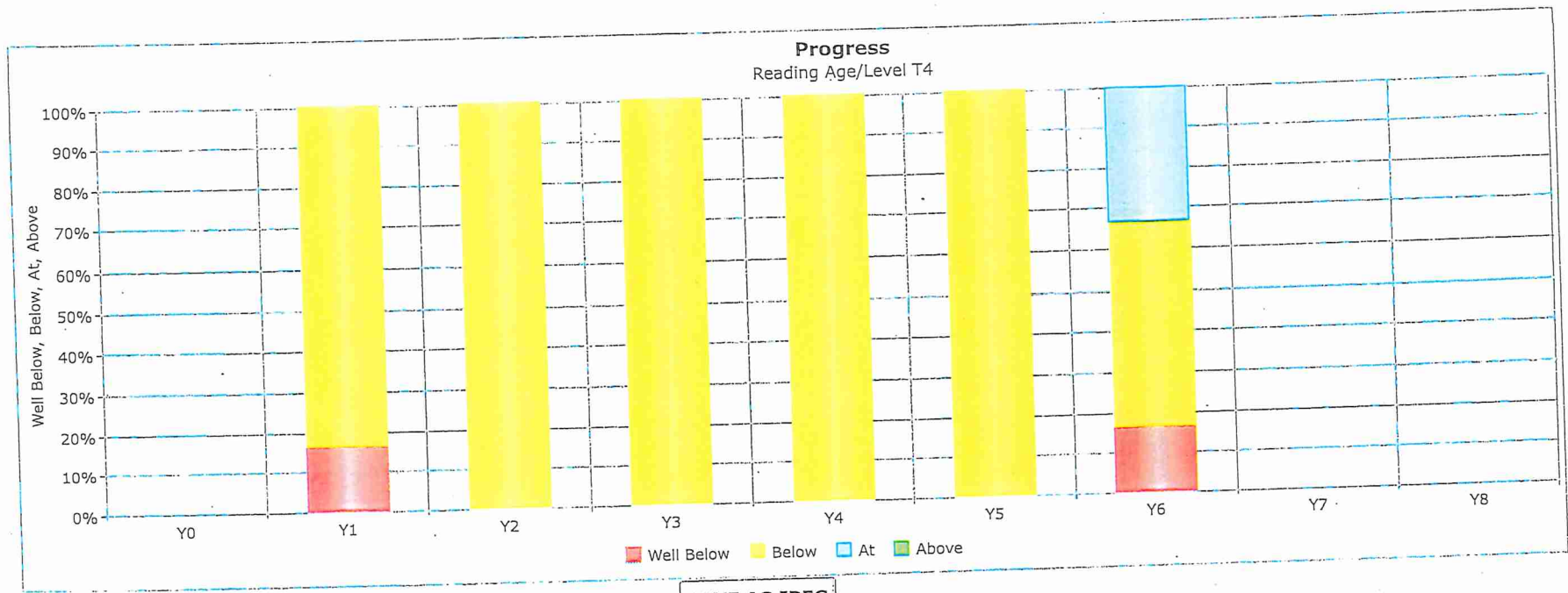
10765	Early L1	Level 1	Early L2	Level 2	Early L3	Level 3	Early L4	Level 4	Early L5	Level 5+	Well Below	Below	At	Above	Total
Y0															0
Y1	100% (6)												100% (6)		6
Y2	67% (2)	33% (1)										67% (2)	33% (1)		3
Y3		50% (1)	50% (1)									50% (1)	50% (1)		2
Y4			100% (1)									100% (1)			1
Y5			25% (1)	50% (2)	25% (1)							75% (3)	25% (1)		4
Y6				17% (1)	33% (2)	50% (3)						50% (3)	50% (3)		6
Y7															0
Y8															0
Totals	36.4% 8	9.1% 2	13.6% 3	13.6% 3	13.6% 3	13.6% 3						45.5% 10	54.5% 12		22



Te Mahoe School
Overtime Reading T1-T4

Reading Age/Level T4
Admin Rangitaiki

Admin Rangitaki																																							
4018	L0	L1	L2	L3	L4	L5	L6	L7	L8	L9	L10	L11	L12	L13	L14	L15 6.5yrs	L16 7yrs	L17 7yrs	L18 7.5yrs	L19 7.5yrs	L20 8yrs	L21 8yrs	L22 8.5yrs	L23 8.5yrs	L24 9yrs	L25 9- 9.5yrs	L26 9.5- 10yrs	L27 10- 10.5yrs	L28 10.5- 11yrs	L29 11- 11.5yrs	L30 11.5- 12yrs	12- 12.5yrs	12.5- 13yrs	13- 13.5yrs	13.5- 14yrs	14- 14.5yrs	14.5- 15yrs		
Y0																																							
Y1						17% (1)	33% (2)	17% (1)			33% (2)																												
Y2												33% (1)				67% (2)																							
Y3																		50% (1)	50% (1)																				
Y4																				100% (1)																			
Y5																								50% (2)	50% (2)														
Y6																									17% (1)	17% (1)	33% (2)		33% (2)										
Y7																																							
Y8																																							
Totals						4.5% 1	9.1% 2	4.5% 1			9.1% 2	4.5% 1				9.1% 2			4.5% 1	4.5% 1	4.5% 1				9.1% 2	13.6% 3	4.5% 1	9.1% 2		9.1% 2									



Te Mahoe School
Overtime Writing Levels T1-T4

Writing Level (3)End
Admin Rangitaiki

10761	Beginning NZC Level 1	Within NZC Level 1	At NZC Level 1	Early NZC Level 2	At NZC Level 2	Early NZC Level 3	At NZC Level 3	Early NZC Level 4	At NZC Level 4	NZC Level 5+	Well Below	Below	At	Above	Total
Y0															0
Y1	67% (4)	33% (2)											100% (6)		6
Y2	33% (1)	67% (2)										100% (3)			3
Y3	50% (1)		50% (1)									100% (2)			2
Y4			100% (1)									100% (1)			1
Y5				75% (3)	25% (1)							100% (4)			4
Y6				17% (1)	67% (4)		17% (1)				17% (1)	67% (4)	17% (1)		6
Y7															0
Y8															0
Totals	27.3% 6	18.2% 4	9.1% 2	18.2% 4	22.7% 5		4.5% 1				4.5% 1	63.6% 14	31.8% 7		22

