

Tikokino School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



School Directory

Ministry Number:	2704
Principal:	Hamish Natusch
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Accountant / Service Provider:	Eclipse Solutions 4 Schools Ltd
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Tikokino School

Annual Financial Statements - For the year ended 31 December 2024

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Tikokino 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.

Grant Joseph Charteris

Full Name of Presiding Member



Signature of Presiding Member

24.06.25
Date:

Hamish Michael Natusch

Full Name of Principal



Signature of Principal

24.6.25
Date:

Tikokino School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	842,547	632,147	672,831
Locally Raised Funds	3	83,085	68,206	79,533
Interest		14,651	10,000	12,549
Total Revenue		940,283	710,353	764,913
Expense				
Locally Raised Funds	3	28,994	24,461	28,087
Learning Resources	4	655,630	471,909	476,000
Administration	5	88,588	84,731	72,956
Interest		704	682	607
Property	6	136,417	110,891	115,642
Other Expense	7	-	-	15,720
Loss on Disposal of Property, Plant and Equipment		297	-	608
Total Expense		910,630	692,674	709,620
Net Surplus / (Deficit) for the Year		29,653	17,679	55,293
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		29,653	17,679	55,293

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

Tikokino 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		588,400	580,000	530,424
Total Comprehensive Revenue and Expense for the Year		29,653	17,679	55,293
Contributions from MOE - Furniture and Equipment Grant		-	-	2,683
Equity at 31 December		618,053	597,679	588,400
Accumulated Comprehensive Revenue and Expense		618,053	597,679	588,400
Equity at 31 December		618,053	597,679	588,400

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.

Tikokino School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	272,794	68,000	339,326
Accounts Receivable	9	51,072	35,000	34,387
GST Receivable		12,430	2,364	6,224
Prepayments		8,372	2,500	4,759
Investments	10	113,863	330,000	107,702
Funds Receivable for Capital Works Projects	16	17,161	-	-
		475,692	437,864	492,398
Current Liabilities				
Accounts Payable	12	52,370	48,000	42,378
Revenue Received in Advance	13	6,000	-	27,196
Provision for Cyclical Maintenance	14	-	-	17,097
Finance Lease Liability	15	4,457	4,000	3,849
Funds Held for Capital Works Projects	16	60,155	-	34,252
		122,982	52,000	124,772
Working Capital Surplus/(Deficit)		352,710	385,864	367,626
Non-current Assets				
Property, Plant and Equipment	11	282,817	250,000	226,535
Work in Progress		19,637	-	20,637
		302,454	250,000	247,172
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,393	35,185	23,613
Finance Lease Liability	15	5,718	3,000	2,785
		37,111	38,185	26,398
Net Assets		618,053	597,679	588,400
Equity		618,053	597,679	588,400

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

Tikokino 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		241,764	277,441	230,608
Locally Raised Funds		59,144	72,706	80,872
Goods and Services Tax (net)		(6,206)	1,454	959
Payments to Employees		(121,528)	(107,055)	(109,208)
Payments to Suppliers		(171,628)	(143,364)	(154,644)
Interest Paid		(704)	(682)	(607)
Interest Received		14,609	10,500	12,349
Net Cash from/(to) Operating Activities		15,451	111,000	60,329
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(81,514)	(36,000)	(28,051)
Purchase of Investments		(6,161)	(70,000)	(5,427)
Net Cash from/(to) Investing Activities		(87,675)	(106,000)	(33,478)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,683
Finance Lease Payments		(3,050)	1,000	(2,062)
Funds Administered on Behalf of Other Parties		8,742	-	(40,825)
Net Cash from/(to) Financing Activities		5,692	1,000	(40,204)
Net Increase/(Decrease) in Cash and Cash Equivalents		(66,532)	6,000	(13,353)
Cash and Cash Equivalents at the Beginning of the Year	8	339,326	62,000	352,679
Cash and Cash Equivalents at the End of the Year	8	272,794	68,000	339,326

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.

Tikokino School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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) 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.

h) 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:

Land and Building Improvements	0 - 50 years
Furniture and Equipment	5 - 10 years
Information and Communication Technology	3 - 5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

l) 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.

m) 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.

n) 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 and finance lease 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.

o) 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.

p) Budget Figures

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

q) 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	246,020	227,368	223,106
Teachers' Salaries Grants	494,726	328,759	359,138
Use of Land and Buildings Grants	101,801	76,020	90,587
	<u>842,547</u>	<u>632,147</u>	<u>672,831</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	43,671	39,206	9,901
Fees for Extra Curricular Activities	3,455	2,600	3,212
Fundraising and Community Grants	1,097	800	39,156
Afcare Income	11,269	10,000	12,284
School House Income	23,593	15,600	14,980
	<u>83,085</u>	<u>68,206</u>	<u>79,533</u>
Expense			
Extra Curricular Activities Costs	4,172	2,200	3,903
Fundraising and Community Grant Costs	284	-	46
Afcare Expenditure	15,870	16,884	17,135
School House Expenditure	8,668	5,377	7,003
	<u>28,994</u>	<u>24,461</u>	<u>28,087</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>54,091</u>	<u>43,745</u>	<u>51,446</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	56,128	38,600	26,527
Information and Communication Technology	859	1,500	790
Employee Benefits - Salaries	563,724	385,109	421,854
Staff Development	4,120	15,000	4,790
Depreciation	25,652	26,000	20,051
Other Learning Resources	5,147	5,700	1,988
	<u>655,630</u>	<u>471,909</u>	<u>476,000</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,929	5,500	5,049
Board Fees and Expenses	8,928	6,645	5,834
Other Administration Expenses	12,395	13,677	9,417
Employee Benefits - Salaries	52,680	49,705	46,617
Insurance	1,056	3,604	939
Service Providers, Contractors and Consultancy	5,600	5,600	5,100
	<u>88,588</u>	<u>84,731</u>	<u>72,956</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	11,768	7,502	2,805
Heat, Light and Water	12,107	12,000	12,058
Rates	235	480	135
Repairs and Maintenance	3,077	6,889	4,168
Use of Land and Buildings	101,801	76,020	90,587
Other Property Expenses	7,429	8,000	5,889
	<u>136,417</u>	<u>110,891</u>	<u>115,642</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 Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	-	-	15,720
	<u>-</u>	<u>-</u>	<u>15,720</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	272,794	68,000	339,326
Cash and cash equivalents for Statement of Cash Flows	<u>272,794</u>	<u>68,000</u>	<u>339,326</u>

Of the \$272,794 Cash and Cash Equivalents, \$60,155 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$272,794 Cash and Cash Equivalents, \$6,000 of Revenue Received in Advance is held by the School, as disclosed in note 13. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	7,751	-	3,504
Receivables from the Ministry of Education	2,754	-	-
Interest Receivable	915	-	873
Teacher Salaries Grant Receivable	39,652	35,000	30,010
	<u>51,072</u>	<u>35,000</u>	<u>34,387</u>
Receivables from Exchange Transactions	8,666	-	4,377
Receivables from Non-Exchange Transactions	42,406	35,000	30,010
	<u>51,072</u>	<u>35,000</u>	<u>34,387</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	113,863	330,000	107,702
	<u>113,863</u>	<u>330,000</u>	<u>107,702</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land and Building Improvements	192,184	-	-	-	(7,137)	185,047
Furniture and Equipment	16,603	47,525	(297)	-	(5,646)	58,185
Information and Communication Technology	7,201	27,076	-	-	(8,124)	26,152
Leased Assets	6,066	7,631	-	-	(4,185)	9,512
Library Resources	4,481	-	-	-	(560)	3,921
	<u>226,535</u>	<u>82,232</u>	<u>(297)</u>	<u>-</u>	<u>(25,652)</u>	<u>282,817</u>

The net carrying value of furniture and equipment held under a finance lease is \$9,512 (2023: \$6,066)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land and Building Improvements	283,804	(98,757)	185,047	283,804	(91,620)	192,184
Furniture and Equipment	194,702	(136,517)	58,185	149,917	(133,314)	16,603
Information and Communication Technology	77,424	(51,272)	26,152	64,294	(57,093)	7,201
Leased Assets	14,751	(5,239)	9,512	14,034	(7,968)	6,066
Library Resources	28,720	(24,799)	3,921	28,720	(24,239)	4,481
	<u>599,401</u>	<u>(316,584)</u>	<u>282,817</u>	<u>540,769</u>	<u>(314,234)</u>	<u>226,535</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	5,695	9,000	7,775
Accruals	6,129	4,000	3,849
Employee Entitlements - Salaries	39,652	35,000	30,010
Employee Entitlements - Leave Accrual	894	-	744
	<u>52,370</u>	<u>48,000</u>	<u>42,378</u>
Payables for Exchange Transactions	52,370	48,000	42,378
	<u>52,370</u>	<u>48,000</u>	<u>42,378</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	6,000	-	7,502
Other revenue in Advance	-	-	19,694
	<u>6,000</u>	<u>-</u>	<u>27,196</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	40,710	21,891	49,995
Increase to the Provision During the Year	9,452	7,502	2,805
Use of the Provision During the Year	(21,085)	5,792	(12,090)
Other Adjustments	2,316	-	-
Provision at the End of the Year	<u>31,393</u>	<u>35,185</u>	<u>40,710</u>
Cyclical Maintenance - Current	-	-	17,097
Cyclical Maintenance - Non current	31,393	35,185	23,613
	<u>31,393</u>	<u>35,185</u>	<u>40,710</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan, painting quotes with a total increase of 5.6% over the past 2 years, and actual interior painting prices for 2024.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	4,457	4,000	3,887
Later than One Year and no Later than Five Years	7,026	4,000	2,785
Future Finance Charges	(1,309)	(1,000)	(38)
	<u>10,175</u>	<u>7,000</u>	<u>6,634</u>
Represented by			
Finance lease liability - Current	4,457	4,000	3,849
Finance lease liability - Non current	5,718	3,000	2,785
	<u>10,175</u>	<u>7,000</u>	<u>6,634</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS SIP A QLE & OLE Installation - 224977	34,252	131,618	(183,031)	-	(17,161)
Replace Membrane Roofing - 224974	-	12,600	-	-	12,600
New Flooring - 224975	-	36,006	(7,261)	-	28,745
Drainage Issues Block C & Pool - 224976	-	18,810	-	-	18,810
Totals	<u>34,252</u>	<u>199,034</u>	<u>(190,292)</u>	<u>-</u>	<u>42,994</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	60,155
Funds Receivable from the Ministry of Education	(17,161)

Where project costs exceed Ministry funding, and therefore, the Board provide funding to complete and close out the project from retained surpluses. The Board contribution is treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS SIP A QLE & OLE Installation - 224977	42,544	-	(8,292)	-	34,252
E F Asbestos Remediation - 221247	32,534	8,665	(41,199)	-	-
Totals	<u>75,078</u>	<u>8,665</u>	<u>(49,491)</u>	<u>-</u>	<u>34,252</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	34,252
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members and Principal.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i> Remuneration	3,665	4,043
<i>Leadership Team</i> Remuneration Full-time equivalent members	132,230 1.00	125,890 1.00
Total key management personnel remuneration	<u>135,895</u>	<u>129,933</u>

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

19. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$50,587 (2023:\$43,578) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
AMS SIP A QLE & OLE Installation - 224977	13,194
New Flooring - 224975	37,393
Total	50,587

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

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2023: \$nil)

22. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	272,794	68,000	339,326
Receivables	51,072	35,000	34,387
Investments - Term Deposits	113,863	330,000	107,702
Total Financial Assets Measured at Amortised Cost	<u>437,729</u>	<u>433,000</u>	<u>481,415</u>

Financial Liabilities Measured at Amortised Cost

Payables	52,370	48,000	42,378
Finance Leases	10,175	7,000	6,634
Total Financial Liabilities Measured at Amortised Cost	<u>62,545</u>	<u>55,000</u>	<u>49,012</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Tikokino School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Hawke's Bay, 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 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 24 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.

PARTNERS: Glenn Fan-Robertson Heather Hallam Lisa Townshend Michael Nes
CONSULTANT: David Pearson

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Kiwisport Report, Personnel Policy Compliance (s73 and s74 Public Service Act 2020), Analysis of Variance, 2024 End Year Academic Reporting, and Giving Effect to Te Tiriti o Waitangi, 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.

A handwritten signature in blue ink, appearing to read 'GFR'.

Glenn Fan-Robertson
BDO Hawke's Bay
On behalf of the Auditor-General
Hawke's Bay, New Zealand

Tikokino School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Grant Charteris	Presiding Member	Re-elected	Sept 2025
Hamish Natusch	Principal ex Officio	Appointed	
Sam Bradley	Member	Re-elected	Sept 2025
Callum Gray	Member	Elected	Sept 2025
Mickey Trotter	Member	Elected	Sept 2025
Jayde Voelkerling	Member	Elected	Sept 2025
Lara Beachen	Member of Staff	Elected	Sept 2025

Tikokino School

Kiwisport Report

For the year ended 31 December 2024

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of \$1,229 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Tikokino School

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2024

The Board:


- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.



Analysis of Variance 2024

Target 1

Strategic Aim: All students are able to access the New Zealand Curriculum.

Baseline Data Start of Year.	Annual Aim No 1			
<p>89% of all students are meeting or exceeding expectations.</p>	<p>All students underachieving in mathematics will make accelerated progress.</p>			
	<p>Targets:</p> <ul style="list-style-type: none"> • Students under achieving in mathematics will make accelerated progress. • All other students make at least one year's progress. 			
Actions to achieve targets	Progress	Led by	Resourcing	Timeframe
<p>Work/discuss with all schools what they are finding works well in mathematics and implement these aspects into our own program.</p> <p>Cater for individual students by grouping children with similar achieving students.</p> <p>Closely monitor assessment data and use it to plan next learning intentions. Target students assessed at least termly.</p> <p>Continue to implement number knowledge books for all students.</p> <p>Home Learning has a maths component to it.</p> <p>Maths camp for students achieving highly in mathematics and enter mathematics.</p>	<p>Students work at their speed and level. This is easily catered for with PRIME.</p> <p>We have noticed that our students are moving up and down in their knowledge assessment. It is very dependent on the amount of focus which has been put on teaching knowledge in the build up to assessment. This is telling us that knowledge is not embedded as knowledge. This will be a strong focus in 2025.</p> <p>All students complete a small amount of maths knowledge work for home learning.</p>	<p>Hamish</p> 	<p>\$1000</p>	<p>Term 1 – 4</p> <p>Term 1 – 4</p> <p>Term 1 - 4</p> <p>Term 1 - 4</p> <p>Term 2</p>

	<p>We have invested a lot more funds into maths equipment. This is helping.</p> <p>All students are assessed termly in knowledge.</p> <p>Look at investing heavily in PRIME 2nd Edition. It looks very good, further scaffolding students each step of the way.</p>			
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Analysis of Variance 2024

Target 2

Strategic Aim: All students are able to access the New Zealand Curriculum

Baseline Data Start fo Year.	Annual Aim No 2			
<p>We have the largest number of students we have had for a number of years not meeting curriculum expectations in Reading and Writing. A large number of these students are in Years 1 and 2.</p> <p>Reading: 64% meeting expectations.</p> <p>Writing: 75% Meeting expectations.</p>	<p>All students underachieving in literacy will make accelerated progress.</p> <p>Start the implementation of Structured Literacy</p>			
	<p>Targets:</p> <ul style="list-style-type: none"> • Students underachieving in reading and writing will make accelerated progress. • All other students make at least one year's progress. 			
Actions to achieve targets	Progress	Led by	Resourcing	Timeframe

<p>All students not meeting expectations in reading will be part of the booster reading programme.</p> <p>Continue to implement Lexia Reading Programme.</p> <p>Professional Development in Structured Literacy.</p> <p>Begin Implementation of Structured Literacy.</p> <p>Seek RTLB support to implement Structured Literacy for our students who display dyslexic tendencies.</p> <p>Closely monitor all students who are underachieving. Meet with parents termly to discuss progress and next steps.</p> <p>Assess target students at least termly</p> <p>Home learning activities to have reading/ writing focus.</p>	<p>Reading: 82% of students meeting expectations.</p> <p>Writing: 84% of students meeting expectations.</p> <p>Very pleasing increase in the number of students meeting expectations.</p> <p>The booster reading programme has become an even more important part of our curriculum as we have a larger number of students needing extra support.</p> <p>Lexia is a valued part of our literacy programme. We are trying to implement it more into the junior school.</p> <p>I think we are doing an excellent job at monitoring who the students are who need extra support in literacy.</p> <p>Students in Years 3-8 are always using google docs for writing.</p> <p>Target students are assessed termly, some weekly.</p> <p>As a staff, we have started the journey to develop our knowledge and implement Structured Literacy MOE provided professional Development .</p>	<p>Hamish & Rachelle</p>	<p>\$1000</p> <p>This does not include budget available for staff PD</p>	<p>Term 1 - 4</p>
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Analysis of Variance 2024

Target 3

Strategic Aim: Encourage and nurture the student’s creativity, critical thinking, problem solving, individual expression and enjoyment of learning.

Baseline Data Start of Year.	Annual Aim No 3			
Limited science curriculum at Tikokino Two ugly offices planned to be renovated and turned into a science hub.	<ul style="list-style-type: none"> To implement more science into our curriculum. Complete the building of our Science Hub. 			
	Targets: All students become more involved with science through the science hub and an interesting science curriculum.			
Actions to achieve targets	Progress	Led by	Resourcing	Timeframe
<ul style="list-style-type: none"> Build a science hub and have it built on budget. Join House of Science. Plan interesting science units to motivate science. Invest in science equipment. 	<ul style="list-style-type: none"> The science hub has been completed and we are very pleased with it. Students love exploring the different materials there. We have invested in a 3D printer, fossils, digital microscopes, bug sets, animals etc to motivate students of the world around them. House of science kits help staff prepare lessons. Most of them are interesting. Continue to invest in science/tech equipment to foster engagement. 	Hamish 		

2024 End Year Academic Reporting

Date: December
 Number:
 Name: Tikokino

Reading	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	3	3.8%	11	13.9%	42	53.2%	23	29.1%	79
Māori	1	8.3%	5	41.7%	6	50.0%			12
Pasifika									
Asian									
European/Pākehā/ Other European	2	3.0%	6	9.0%	36	53.7%	23	34.3%	67
Male	2	5.9%	8	23.5%	16	47.1%	8	23.5%	34
Female	1	2.5%	3	7.5%	21	52.5%	15	37.5%	40

Reading	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school	3	21.4%	3	21.4%	7	50.0%	1	7.1%	14
After 2 years at school			1	10.0%	3	30.0%	6	60.0%	10
After 3 years at school					11	91.7%	1	8.3%	12
End of Year 4					3	37.5%	5	62.5%	8
End of Year 5			2	22.2%	6	66.7%	1	11.1%	9
End of Year 6			2	25.0%	3	37.5%	3	37.5%	8
End of Year 7			2	20.0%	5	50.0%	3	30.0%	10
End of Year 8			1	12.5%	4	50.0%	3	37.5%	8

Date: December

Number:
Name: Tikokino

Writing	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	4	5.1%	8	10.1%	51	64.6%	16	20.3%	79
Māori	3	23.1%	4	30.8%	6	46.2%			13
Pasifika									
Asian									
European/Pākehā/ Other European	1	1.6%	4	6.6%	47	77.0%	9	14.8%	61
Male	3	9.1%	5	15.2%	22	66.7%	3	9.1%	33
Female	1	2.2%	3	6.5%	29	63.0%	13	28.3%	46

Writing	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school	2	14.3%	3	21.4%	8	57.1%	1	7.1%	14
After 2 years at school			1	10.0%	5	50.0%	4	40.0%	10
After 3 years at school					11	91.7%	1	8.3%	12
End of Year 4					4	50.0%	4	50.0%	8
End of Year 5	2	22.2%			7	77.8%			9
End of Year 6			1	12.5%	5	62.5%	2	25.0%	8
End of Year 7			2	20.0%	6	60.0%	2	20.0%	10
End of Year 8			1	12.5%	5	62.5%	2	25.0%	8

2024 Academic Reporting

Date: December
Number:
Name: Tikokino

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	1	1.3%	9	11.4%	49	62.0%	20	25.3%	79
Māori	1	9.1%	2	18.2%	7	63.6%	1	9.1%	11
Pasifika									
Asian									
European/Pākehā/ Other European			7	11.9%	33	55.9%	19	32.2%	59
Male	1	3.7%			20	74.1%	6	22.2%	27
Female			4	7.7%	29	55.8%	19	36.5%	52

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school			4	28.6%	5	35.7%	5	35.7%	14
After 2 years at school			2	18.2%	4	36.4%	5	45.5%	11
After 3 years at school			3	27.3%	5	45.5%	3	27.3%	11
End of Year 4					5	62.5%	3	37.5%	8
End of Year 5	1	11.1%			7	77.8%	1	11.1%	9
End of Year 6			1	11.1%	6	66.7%	2	22.2%	9
End of Year 7					6	75.0%	2	25.0%	8
End of Year 8			1	12.5%	3	37.5%	4	50.0%	8

Tikokino School
Giving effect to Te Tiriti o Waitangi

Working to ensure that Tikokino School's plans, policies and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori

Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori

Achieving equitable outcomes for Māori students

The Tikokino School Board of Trustees has high expectations for every student and ensures that barriers are reduced to improve educational achievement. We are proud to integrate Te Reo, Tikanga, Kapa Haka as part of our curriculum. We have established leaders who focus on the development and sustainability of Māori.

Inquiring into school docs reporting on rotation regarding the Tikokino School Board of Trustees' Te Tiriti o Waitangi requirements.

Principal reporting against Māori achievement at Term 2 and Term 4 signposts.

Specific Maori achievement Board Report.

Completing consultation with Māori Whānau group to incorporate tikanga and te ao Māori into Tikokino School.

Weekly Kapa Haka practice involving all students at Tikokino School.

Introduction of Te Reo into all classrooms through either karakia, waiata and greetings. Teachers relaying simple instructions in Te Reo.

Annual community Ngati Whai and Hangi evening.