

AROWHENUA MĀORI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:

3280

Principal:

Bronwyn Te Koeti-James

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AROWHENUA MĀORI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Arowhenua Māori School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Tori McNoe Pounamu Aikman Bronwyn Te Koeti-James	Presiding Member Presiding Member Principal ex Officio	Appointed Apr 2024	Mar 2024 Sept 2025
Rebecca Best Nicholas Williams Maania Tealei Anahera Clarkson Lisa Cormie	Acting Principal Parent Representative Parent Representative Staff Representative Staff Representative	Elected May 2024	Dec 2024 Sept 2025 Sept 2025 Sept 2025 Feb 2024

Arowhenua Māori 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.

Dr Pounamu Jade William Emery Aikman Full Name of Presiding Member	Bronwya-Te-Koeti-James Full Name of Principal
Signature of Presiding Member	Signature of Principal
30 May 2025 Date:	30/05/2025 Date:

Arowhenua Māori 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	1,024,184	201,810	969,800
Locally Raised Funds	3	9,123	41,972	66,875
Interest		12,704	4,996	9,627
Total Revenue	-	1,046,011	248,778	1,046,302
Expense				
Locally Raised Funds	3	56,762	36,997	39,964
Learning Resources	4	516,110	95,083	490,201
Administration	5	105,186	76,765	89,769
Interest		174	250	315
Property	6	420,825	55,600	401,577
Loss on Disposal of Property, Plant and Equipment		5	=	6,425
Total Expense	* <u>*</u>	1,099,062	264,695	1,028,251
Net Surplus / (Deficit) for the year		(53,051)	(15,917)	18,051
Other Comprehensive Revenue and Expense		ū.	-	-
Total Comprehensive Revenue and Expense for the Year		(53,051)	(15,917)	18,051



Arowhenua Māori 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		393,363	375,311	374,291
Total comprehensive revenue and expense for the year Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		(53,051) 12,775 3,431	(15,917) - -	18,051 - 1,021
Equity at 31 December	-	356,518	359,394	393,363
Accumulated comprehensive revenue and expense		356,518	359,394	393,363
Equity at 31 December	-	356,518	359,394	393,363



Arowhenua Māori School Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	72,965	143,783	99,424
Accounts Receivable	8	42,237	10,067	40,476
Prepayments		7,548		5,694
Investments	9	190,000	94,996	160,000
	-	312,750	248,846	305,594
Current Liabilities		,	,-	
GST Payable		10,934	7,273	19,006
Accounts Payable	11	51,650	13,274	59,026
Revenue Received in Advance	12	14,564	1,363	4,594
Finance Lease Liability	13	5,890	7,382	6,711
Funds held for Capital Works Projects	14	40,500	-	-
	-	123,538	29,292	89,337
Working Capital Surplus/(Deficit)		189,212	219,554	216,257
Non-current Assets				
Property, Plant and Equipment	10	172,675	155,119	188,366
	_	172,675	155,119	188,366
Non-current Liabilities				
Finance Lease Liability	13	5,369	15,279	11,260
	-	5,369	15,279	11,260
Net Assets	_	356,518	359,394	393,363
Equity	(-	356,518	359,394	393,363



Arowhenua Māori 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		260,497	196,354	293,820
Locally Raised Funds		(16,359)	42,046	69,615
Goods and Services Tax (net)		(8,072)	(11,733)	7,747
Payments to Employees		(111,523)	(88,029)	(177,129)
Payments to Suppliers		(166,085)	(172,679)	(94,705)
Interest Paid		(174)	(250)	(315)
Interest Received		12,063	7,013	9,430
Net cash from/(to) Operating Activities	•	(29,653)	(27,278)	108,463
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(15,779)	2,964	(17,604)
Purchase of Investments		(30,000)	65,004	-
Net cash from/(to) Investing Activities		(45,779)	67,968	(17,604)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,410	(1,021)	1,021
Contributions from Ministry of Education		12,775	-	-
Finance Lease Payments		(6,712)	4,690	(6,570)
Funds Administered on Behalf of Other Parties		40,500	**	-
Net cash from/(to) Financing Activities		48,973	3,669	(5,549)
Net increase/(decrease) in cash and cash equivalents		(26,459)	44,359	85,310
Cash and cash equivalents at the beginning of the year	7	99,424	99,424	14,114
Cash and cash equivalents at the end of the year	7	72,965	143,783	99,424

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.



Arowhenua Māori School Notes to the Financial Statements For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Arowhenua Māori 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.



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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19.

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:

Building Improvements

Board-owned Buildings

Furniture and Equipment

Information and Communication Technology

Motor Vehicles

Textbooks

Leased Assets held under a Finance Lease

Library Resources

10–75 years

10-75 years

10-15 years

3-5 years

5 years

3 years

Term of Lease

12.5% Diminishing value



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

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

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

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

j) 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.

k) 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.

I) Revenue Received in Advance

Revenue received in advance relates to 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.

m) 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.

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 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	2023 Actual
Government Grants - Ministry of Education Teachers' Salaries Grants Use of Land and Buildings Grants	\$ 254,018 396,064 374,102	(Unaudited) \$ 201,810 - -	\$ 275,417 342,764 351,619
	1,024,184	201,810	969,800
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 Fees for Extra Curricular Activities Trading Fundraising and Community Grants	\$ 1,360 4,250 1,113 2,400	\$ 4,975 36,997 - -	\$ 295 56,026 1,726 8,828
Expense Extra Curricular Activities Costs Trading Fundraising and Community Grant Costs Other Locally Raised Funds Expenditure	9,123 27,181 27,360 - 2,221 56,762	41,972 36,997 - - - - 36,997	4,443 27,795 5,365 2,361 39,964
Surplus/ (Deficit) for the year Locally Raised Funds 4. Learning Resources	(47,639) 2024	4,975 2024 Budget	26,911 2023
Curricular Employee Benefits - Salaries Staff Development Depreciation Other Learning Resources	Actual \$ 19,532 460,665 4,448 31,465	(Unaudited) \$ 26,700 32,100 2,000 30,283 4,000	Actual \$ 10,591 445,922 2,436 29,755 1,497



490,201

516,110

95,083

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	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Audit Cara	\$ 0.420	\$ 4.000	\$
Audit Fees	8,138	4,000	4,918
Board Fees and Expenses	3,161	6,500	6,782
Other Administration Expenses	25,913	28,415	26,445
Employee Benefits - Salaries	62,997	30,550	46,485
Insurance	4,977	7,300	5,139
	105,186	76,765	89,769
6. Property			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Heat, Light and Water	10,588	12,500	9,946
Rates	3,405	2,000	2,429
Repairs and Maintenance	4,929	10,000	4,345
Use of Land and Buildings	374,102	-	351,619
Employee Benefits - Salaries	19,910	25,000	26,481
Other Property Expenses	7,891	6,100	6,757

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

7. Cash and Cash Equivalents

7. Cash and Cash Equivalents	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	72,965	143,783	99,424
Cash and cash equivalents for Statement of Cash Flows	72,965	143,783	99,424

Of the \$72,965 Cash and Cash Equivalents, \$40,500 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 \$72,965 Cash and Cash Equivalents, \$14,564 of Revenue Received in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024	2024 2024	
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	35,623	10,067	10,141
Receivables from the Ministry of Education	2,611		<u> </u>
Interest Receivable	2,658		2,017
Banking Staffing Underuse	1,345		2,225
Teacher Salaries Grant Receivable	A STATE OF THE PARTY OF THE PAR	The region of the	26,093
	42,237	10,067	40,476
Receivables from Exchange Transactions	38,281	10,067	12,158
Receivables from Non-Exchange Transactions	3,956		28,318
	42,237	10,067	40,476



55,600

401,577

420,825

9. Investments

The School's investment activities are classified as follows:			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	190,000	94,996	160,000
Total Investments	190,000	94,996	160,000

10. Property, Plant and Equipment

2024	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building improvements - Crown Furniture and Equipment	33,796 106,268				(1,554) (13,418)	32,242 92,850
Information and Communication Technology	28,970	15,780			(9,591)	35,159
Leased Assets	17,258				(6,643)	10,615
Library Resources	2,074		(5)		(259)	1,810
	188,366	15,780	(5)	_	(31,465)	172,676

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building improvements - Crown Furniture and Equipment	62,000 143,324	(29,758) (50,475)	32,242 92,849	62,000 143,324	(28,204) (37,056)	33,796 106,268
Information and Communication Technology	68,090	(32,931)	35,159	52,310	(23,340)	28,970
Leased Assets	29,841	(19,226)	10,615	29,841	(12,583)	17,258
Library Resources	32,347	(30,537)	1,810	32,424	(30,350)	2,074
	335,602	(162,927)	172,675	319,899	(131,533)	188,366

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	10,861	7,987	22,580
Accruals	4,425	5,287	9,974
Employee Entitlements - Salaries	35,623	-	26,093
Employee Entitlements - Leave Accrual	741	-	379
	51,650	13,274	59,026
Payables for Exchange Transactions	51,650	13,274	59,026
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	•	*
	51,650	13,274	59,026

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	14,564	1,363	4,594
	14,564	1,363	4,594

13. Finance Lease Liability

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	5,920	7,400	6,885
Later than One Year and no Later than Five Years	5,369	15,400	11,289
Future Finance Charges	(30)	(139)	(203)
	11,259	22,661	17,971
Represented by			
Finance lease liability - Current	5,890	7,382	6,711
Finance lease liability - Non current	5,369	15,279	11,260
	11,259	22,661	17,971

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

	2024	Opening Balances \$	Receipts from MOE \$	Payments	Board Contributions \$	Closing Balances \$
Block-B;4;5-01 Project number 248820		-	40,500	_	-	40,500
Totals		+	40,500	-		40,500

Represented by:

Funds Held on Behalf of the Ministry of Education Funds Receivable from the Ministry of Education

40,500

15. 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.



16. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	2,205	2,073
Leadership Team		
Remuneration	173,071	132,370
Full-time equivalent members	1.25	1.00
Total key management personnel remuneration	175,276	134,443

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee (3 members) that meet twice a year and Property Committee (2 members) that meet Once a year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

	2024	2023
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	140-150	130-140

Principal 2

The total value of remuneration paid or payable to the Principal was in the following bands:		
	2024	2023
	Actual	Actual
		4000

	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	20-30	

Other Employees

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

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	0.00	0.00
110 - 120	1.00	1.00
-	1.00	1.00

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



17. 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	2023
	Actual	Actual
Total	\$0	
Number of People	0	

18. 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 2024: 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.

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$40,500 (2023:\$57,240) as a result of entering the following contracts:

Contract Name Commitment \$ \$ Block-B;4;5-01 40,500

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts. (2023: \$0)



2024 Capital

20. 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	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	` \$	\$
Cash and Cash Equivalents	72,965	143,783	99,424
Receivables	42,237	10,067	40,476
Investments - Term Deposits	190,000	94,996	160,000
Total financial assets measured at amortised cost	305,202	248,846	299,900
Financial liabilities measured at amortised cost			
Payables	51,650	13,274	59,026
Finance Leases	11,259	,	17,971
Total financial liabilities measured at amortised cost	62,909	35,935	76,997

21. Events After Balance Date

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

22. Comparatives

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





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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Arowhenua Māori School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, 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:
 - o its financial position as at 31 December 2024; and
 - o its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 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 is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.

Sam Naylor

Nexia Audit Christchurch On behalf of the Auditor-General Christchurch, New Zealand





School Number: 3280

AROWHENUA MĀORI SCHOOL

School Name:



Strategic Aim:	AKO
	He tamaiti, hei raukura- We will be a place where teaching and learning is
	centred around the needs of our akonga within Te Ao Maori.
Annual Aim	Te Marau o Arowhenua (our curriculum) Integrate Mātauranga Māori (place-based contexts) into Te Marau o Arowhenua Poutama of Learning.
·/coanging	Whakamaia nga Kaiako (Building our confidence) Provide a professional learning and development programme with Kia Ata Mai Trust to support Kaiako with Matatini Reo (Literacy &
	Language acquisition techniques). Pehea e tautoko ai? (supporting our tāmariki)
	Strategically advocate and explore opportunities to increase resources to develop an Arowhenua Māori School korowai/mokihi for specific ākonga needs (behavior, cultural, neuro-diverse, gifted and learning).
Target:	Akonga thriving and learning within Te Ao Māori
	Kaiako will seek learning opportunities and feel confident & supported teaching Matatini Reo and language acquisition
	su aregies. Individual needs of ākonga will be met.



Statement of Variance Reporting for 2024



	the variance Why did it happen?	Evaluation Where to next?
The first of our haerenga ki ngā wahi takiwā - Te Ana Museum and rock-curriculum) Integrate curriculum) Integrate contexts) into Te Marau o Arowhenua Poutama of Learning, Arowhenua Whānau and whole kura hearenga to Takapo, Dark Sky Project and Hot Akonga rōpiu part of Ko Wai Au? Research project. Thak Fest Tha	Some whānau were not able to attend due to work commitments.	Ensure our Poutama of Learning is embedded in the special character of our kura.

	Continue to keep up to date with change and educational initiatives.	Seek ways to provide outside support for ākonga learning needs.	Continue to voice our concerns at ministry level.
	Change of curriculum approach by government.	Lack of Equity provided by the ministry.	Whānau facing barriers to seek other forms of support.
relationship with the Crown, visiting Government House where we were delighted to reconnect with the Governor General (she visited our kura in 2022) she gave us a personal tour. Our visit to Wellington Zoo was also historical, we have photos of Taua Suzi Waaka doing the same when she was a student. Visiting the treaty exhibition at the National Library was a hi-light, as well as performing our haka on Parliament grounds in front of the Beehive. A visit to Te Papa was the <i>cherry on top</i> , then finishing with a premier of Moana2 in te reo Māori.	We were successful in obtaining regionally allocated professional learning and development with Kia Ata Mai in Matatini Reo. While the hours allotted were not very many (15), we were able to utilise them claiming ministry allotted teacher only days instead of joining Kahui Ako and after kura hui. From professional conversations with Kaiako, these were successful. The Kaiako felt better informed and supported to deliver Matatini reo and use language acquisition strategies. However due to an increasing pressure from the ministry, we saw a change to curriculum in Literacy and Numeracy to a standardised structured approach. There was also a change to how we measure attendance. We were able to secure more PLD with Kia Ata Mai Trust regarding Matatini Reo (Rangaranga ā-Ta) which we are continuing to be supported by. We have been provided with some resources for Numeracy but are awaiting notification regarding PLD support. To date we are awaiting advice regarding tools for aromatawai. The symposium 29-30/04/2024 was a chance to hear from Māori educational leaders and to network.		high priority kura with 100% Maori foll and being one of, in for the kura with the highest equity index in South Canterbury. Unless we have ākonga identified through ORS or High Health Needs, (still not guaranteed), we will receive no other funding for a teacher aide. We are unable to utilise Resource Teacher of Literacy or Reading Recovery due to them unable to provide support in te reo Māori. This year the board approved an extra 2 hours per day T/A time to make this more viable.
	 Whakamaia ngā Kaiako (Building our confidence) Provide a professional learning and development programme with Kia Ata Mai Trust to support Kaiako with Matatini Reo (Literacy & Language acquisition techniques). All Kaiako participated in Ministry approved RAPLD with Kia Ata Mai Trust for Matatini Reo. All Kaiako and one board member attended member attended symposium (Māori achieving success as 	Māori) Pehea e tautoko ai? (supporting our tāmariki) Strategically advocate and explore	opportunities to increase resources to develop an Arowhenua Māori School korowai/mokihi for specific ākonga needs (behavior, cultural, neuro-diverse, gifted and learning.

Seek ways to fund extra Teacher Aide support.	Other ways we have sought more support has been to encourage whānau that whakapapa to Kāi Tahu to apply for the scholarships they provide, but we are often confronted with barriers such as having ākonga registered with their iwi. In 2022 we were able to provide outside support through Seabrook McKenzie to a cohort of ākonga through Te Putahitanga Funds, (Covid response wellbeing fund) this was a one off however.		
Staff & Tumuaki involvement in developing strategic plan for Kahui Ako.	Through involvement with a strategic refresh with our Kahui Ako, we were able to create voice in its development. However due to tumuaki being on sabbatical leave during its finalisation, this appears to have been over-ridden.	Tumuaki on Sabbatical leave.	Ensure we are a strong voice within Kahui Ako.
Possible planning for next year:			

Maintain the positive: Continue to be an active participating kura in Kahui Ako. Ensure our Poutama of Learning is embedded in the special character of our kura. Reflect on improvement: Continue to keep up to date with change and educational initiatives. Seek ways to provide outside support for akonga learning needs.

School Name:	AROWHENUA MĀORI SCHOOL	School Number: 3280
Strategic Aim:		MAURI
	Tuia te Poutama -develop defi	-develop definitive pathways of learning.
Annual Aim (Initiatives):		
	Ngā whakawhitinga (Transitions). Research early childhood (school ready) and second ākonga.	Ngā whakawhitinga (Transitions). Research early childhood (school ready) and secondary school transitions to explore successful Māori Medium pathways for our ākonga.
	Pae Tawhiti (defining our success) Explore, review, and create a te reo Māori strategy	uccess) te reo Māori strategy to transition to full immersion Māori.
Target:	 A place to belong Effective transitions will futureproof our tauira. Well considered and robust decision process ar 	ll futureproof our tauira. bust decision process and language strategy.



Statement of Variance Reporting for 2024



Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Ngā whakawhitinga (Transitions). Research early childhood (school ready) and secondary school transitions to explore successful Māori Medium pathways for our ākonga. Both Kaiako undertook an inquiry at Kahui Ako level on both ECC and kura tuarua transitions.	Both (FTE) Kaiako were awarded (in and across school) positions to undertake inquiries into transitions. Both have created and presented these inquiries to Timaru North/South Kahui Ako and the board. These are on-going and will continue throughout 2025.	On-track	To continue tracking our ākonga who have or are in the process of transitioning. Collect ākonga and whānau voice regarding transitioning experiences. Continue to develop relationships with both ECCs and kura tuarua. Work and support Kahui Ako around transition.
Explore, review, and create a te reo Māori strategy to transition to full immersion Māori. Tumuaki undertook a sabbatical exploring processes and/or needs to change the kura's designation.	Due to the unavailability of a relieving principal, despite accessing networks, and advertising nationally, the sabbatical wasn't undertaken until term four. This caused a change to the intent of the original inquiry, -looking at other examples of kura that had changed their language status. Added to this, due to circumstances that were out of their control, the board of trustees became temporarily compromised due to a resignation and medical leave, causing the disbandment of the working group that was supporting this. Ministry directed changes to curriculum also affected the original line of inquiry. It was advised by the MoE that a change of designation to a kura of special character would be a better first step. There were also issues regarding term four requirements meaning the length of sabbatical was compromised.	Timing of Inquiry. Changes in direction and emphasis.	To continue working towards the "Change of School Designation" application process ready for submission by 01/04/2026.

New Zealand Government

Possible planning for next year:

Maintain the positive: Continue with the transition inquiries, working alongside akonga who are transitioning into kura tuarua as well as continuing to build relationships in both EECs and kura tuarua. Reflect on improvement: Work with and support Kahui Ako around transition. To continue working towards the "Change of School Designation" application process ready for submission by 01/04/2026.

Strategize for the uncontrollable: Ensure the application and process regarding change of designation includes possible barriers and ways to overcome them.

|--|

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Whakapapa ā-Kura (Our story) Hold a series of wananga that invite whānau into the cultural narrative and whakapapa (hītori) of the kura. Involved whānau to participate in haerenga	As already mentioned, we had good support for all of our haerenga into our takiwā in order to support out marau ā-kura. Having our whānau involved not only helped to support our ākonga and their engagement with the kaupapa, it also supported whānau/kura relationships. With comments such as " It was amazing to be given the opportunity to learn alongside my tama", "thank you, we have never been able to do this before". We noticed that some whānau were not able to attend due to work commitments, and some new whānau did not get the opportunity.	Limited time and resources to provide more opportunities.	Look for ways of making these haerenga more sustainable. Creating permanent resources for the kura.
throughout our takiwā. • Keeping our Whānau informed regarding Tarahaoa restoration project.	We continued to enquire to the ministry for progress updates regarding the pending restoration project of Tarahaoa. A change of government had us concerned and were not surprised but disappointed when we were advised the project was halted (August 2024).	Change of government.	Review the process thus far. Look for creative solutions.
Whakanuia ko ngā akoranga o nehe (revitalize our ways of traditional learning) Create a shared education strategy and strong reciprocal relationship with Kāti Huirapa and other relevant stake holders. Tumuaki as a member of Te Kahui Matauraka o Arowhenua.	The Tumuaki continued to be an active member throughout the year. Involving Kahui Ako by providing a communication link and implementing a series of wānanga for schools within the takiwā. This is proving to be a challenge regarding time commitments and it is questionable if this involvement is having a direct benefit to the kura.	Time being taken away from kura.	Seek other ways to engage with Kāti Huirapa.

Reflect on Improvement: Create a working group to review the process and seek creative ways to restore mana to Tarahaoa. Strategize for the uncontrollable: Continue to engage where-ever possible with Kāti Huirapa.

Ministry of Education | Statement of Variance Reporting

Maintain the positive: Look for ways of making haerenga in our takiwā more sustainable. Create permanent resources for the kura.

Possible planning for next year:

Arowhenua Māori School



Established 1895

13/02/2025

KIWISPORT STATEMENT 2024

Arowhenua Māori School 3280

Kiwisport is a government funding initiative to support student's participation in organised sport.

In 2024 the school received kiwisport funding of \$561.28 excluding GST in the operating grants.

The funding was spent towards Temuka Sports Group interschool sports events, transport to and from events and part contribution towards swimming pool operating costs.

Kind regards,

Bronwyn Te Koeti (Principal)

Arowhenua Māori School



He anga onamata-he aronga anamata Ancestrally driven-future focussed

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

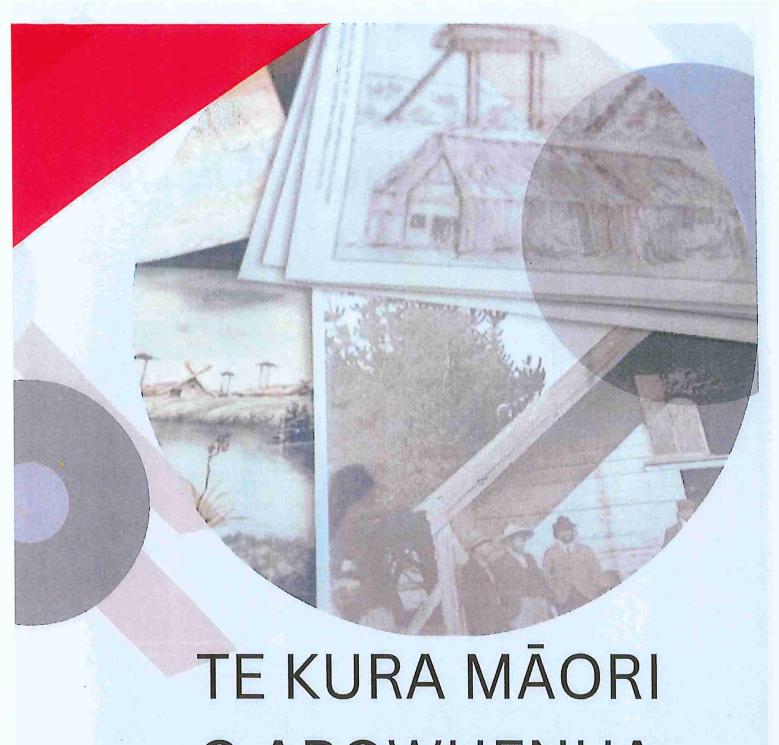
The following questions address key aspects of compliance with a good employer policy:

How have you met your obligations to provide good and safe working conditions?	By following Ministry of Education guidelines and timely review of school policy and procedures.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination All schools are required by the Public Service Act to be "good employers", that is: • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. To achieve this, the board: • appoints a member to be the EEO officer—this role may be taken by the principal • shows commitment
	to equal opportunities in all aspects of employment including recruitment, training promotion, conditions of service, and caree development • selects the person most suited to the
	position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age,

	gender, disability, tenure, hours of work, etc.) and the requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias. The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See Self-Review and Board Assurances.
How do you practise impartial selection of suitably qualified persons for appointment?	As above
 How are you recognising, The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service? 	As a kura Māori bilingual school, we have a specific skills set that recognises the aims and aspirations of Māori, employment requirements and promotes greater involvement of Māori in the Education sector.
How have you enhanced the abilities of individual employees?	Through PLD. Guidance and mentorship. PGC's
How are you recognising the employment requirements of women?	Suitable facilities, leadership support
How are you recognising the employment requirements of persons with disabilities?	Suitable facilities

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies

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



TE KURA MĀORI O AROWHENUA TE TIRITI

Kei roto i te taumaru o Te Hapa o Nui Tireni i Te Kura Mãori o Arowhenua.

Kā hapa o nehera,

te taurangi nuka. (misleading promise) te taurangi pakaru, (broken promise) te taurangi hēhē, (unfulfilled promise)

Nō te taumaru, i tipu ake mātou, Te Kura Māori o Arowhenua te taurangi takune (intended promise) te taurangi kokihi, (new promise) te taurangi maiea! (fulfilled promise)

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Arowhenua Māori School recognises Māori as tangata whenua and acknowledges the right of other cultures to partnership under te Tiriti o Waitangi. This holds more significance due to the long and shared history Arowhenua Māori School holds with Kāti Huirapa ki Arowhenua, as an original native school built in 1895, transitioning into a bilingual kura in 2017, and developing a new school redevelopment that totally encompasses our rich and significant cultural narrative in 2022.

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

-working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.

as a bilingual school, taking all reasonable steps to make instruction available in tikanga Māoriand te reo Māori.

-achieving equitable outcomes for Māori students

-providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

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

<u>Partnership</u>

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

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

Protection

Arowhenua Māori School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia and He Tamaiti Hei Raukura.

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

Participation

Arowhenua Măori School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life. Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).