RATAPIKO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2227
Principal:	Victoria Greening-Winiata
School Address:	4 Ratapiko Road, Ratapiko
School Postal Address:	4 Ratapiko Road RD 10, Ratapiko, 4390
School Phone:	06 762 4818
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Accountant / Service Provider:	Education Services. Dedicated to your school

RATAPIKO SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Ratapiko 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.

JOHN ROSS MARRINER
Full Name of Presiding Member

VICTORIA GREENING WINIATA
Full Name of Principal

Signature of Presiding Member

Signature of Principal

5 JUNE 25
Date:

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Ratapiko 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	512,694	412,678	476,271
Locally Raised Funds	3	25,221	12,328	16,219
Interest		3,301	5,000	7,178
Other Revenue		-	-	2,285
Total Revenue		541,216	430,006	501,953
Expense				
Locally Raised Funds	3	3,521	4,200	7,711
Learning Resources	4	384,527	289,350	336,320
Administration	5	81,574	63,484	76,590
Interest		111	87	291
Property	6	101,010	81,662	95,266
Total Expense		570,743	438,783	516,178
Net Surplus / (Deficit) for the year		(29,527)	(8,777)	(14,225)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(29,527)	(8,777)	(14,225)

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

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Ratapiko 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		220,783	226,820	229,285
Total comprehensive revenue and expense for the year		(29,527)	(8,777)	(14,225)
Contributions from the Ministry of Education - MOE Donated Assets		-	-	5,723
Contribution - Furniture and Equipment Grant		2,877	-	-
Equity at 31 December		194,133	218,043	220,783
Accumulated comprehensive revenue and expense		194,133	218,043	220,783
Equity at 31 December		194,133	218,043	220,783

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.

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Ratapiko 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	101,064	103,964	121,802
Accounts Receivable	8	26,374	20,736	27,133
GST Receivable		188	-	2,792
Prepayments		6,565	5,948	5,521
Investments	9	51,000	51,000	51,000
		185,191	181,648	208,248
Current Liabilities				
GST Payable		-	916	-
Accounts Payable	11	43,608	33,424	30,100
Revenue Received in Advance	12	7,609	-	566
Provision for Cyclical Maintenance	13	45,761	15,200	43,221
Finance Lease Liability	14	423	1,744	1,344
Funds held for Capital Works Projects	15	3,501	-	26,565
		100,902	51,284	101,796
Working Capital Surplus/(Deficit)		84,289	130,364	106,452
Non-current Assets				
Property, Plant and Equipment	10	123,943	89,128	125,756
		123,943	89,128	125,756
Non-current Liabilities				
Provision for Cyclical Maintenance	13	13,075	-	11,320
Finance Lease Liability	14	1,024	1,449	105
		14,099	1,449	11,425
Net Assets		194,133	218,043	220,783
Equity		194,133	218,043	220,783

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

Ratapiko 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		138,686	126,700	117,345
Locally Raised Funds		31,830	12,328	18,504
Goods and Services Tax (net)		2,604	-	(3,708)
Payments to Employees		(80,279)	(64,047)	(71,036)
Payments to Suppliers		(80,779)	(91,645)	(64,997)
Interest Paid		(111)	(87)	(291)
Interest Received		2,916	5,000	7,434
Net cash from/(to) Operating Activities		14,867	(11,751)	3,251
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,488)	(200)	(22,855)
Net cash from/(to) Investing Activities		(14,488)	(200)	(22,855)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,877	-	-
Finance Lease Payments		(930)	(1,738)	(1,146)
Funds Administered on Behalf of Other Parties		(23,064)	-	24,899
Net cash from/(to) Financing Activities		(21,117)	(1,738)	23,753
Net increase/(decrease) in cash and cash equivalents		(20,738)	(13,689)	4,149
Cash and cash equivalents at the beginning of the year	7	121,802	117,653	117,653
Cash and cash equivalents at the end of the year	7	101,064	103,964	121,802

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Ratapiko 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 13.

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 14. Future operating lease commitments are disclosed in note 20b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

h) Inventories
Inventories are consumable items held for sale. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation
Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Board-owned Buildings	50 years
Building Improvements	40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	137,097	127,390	118,757
Teachers' Salaries Grants	284,955	228,546	270,893
Use of Land and Buildings Grants	69,846	56,742	66,124
Ka Ora, Ka Ako - Healthy School Lunches Programme	20,796	-	20,497
	512,694	412,678	476,271

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	3,080	-	6,042
Fees for Extra Curricular Activities	2,988	-	502
Fundraising and Community Grants	7,141	2,500	3,755
School House	12,012	9,828	5,920
	25,221	12,328	16,219
Expense			
Extra Curricular Activities Costs	461	-	1,061
School House	3,060	4,200	6,650
	3,521	4,200	7,711
Surplus for the year Locally Raised Funds	21,700	8,128	8,508

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	23,524	8,745	11,207
Employee Benefits - Salaries	337,913	256,236	308,218
Staff Development	5,373	10,000	1,486
Depreciation	17,717	14,069	15,409
Other Learning Resources	-	300	-
	384,527	289,350	336,320

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	6,743	3,760	3,547
Board Fees and Expenses	3,920	4,602	3,675
Other Administration Expenses	9,556	9,550	11,689
Employee Benefits - Salaries	31,533	36,357	29,704
Insurance	3,174	2,500	2,558
Service Providers, Contractors and Consultancy	5,852	6,715	4,920
Ka Ora, Ka Ako - Healthy School Lunch Programme	20,796	-	20,497
	81,574	63,484	76,590

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	4,295	5,200	7,741
Heat, Light and Water	10,531	6,800	6,909
Repairs and Maintenance	15,266	11,220	11,936
Use of Land and Buildings	69,846	56,742	66,124
Other Property Expenses	1,072	1,700	2,556
	101,010	81,662	95,266

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	101,064	103,964	121,802
Cash and cash equivalents for Statement of Cash Flows	101,064	103,964	121,802

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

Of the $101,064 Cash and Cash Equivalents, $3,501 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 $101,064 Cash and Cash Equivalents, $7,609 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables from the Ministry of Education	3,107	-	-
Interest Receivable	792	663	407
Banking Staffing Underuse	-	-	5,218
Teacher Salaries Grant Receivable	22,475	20,073	21,508
	26,374	20,736	27,133
Receivables from Exchange Transactions	792	663	407
Receivables from Non-Exchange Transactions	25,582	20,073	26,726
	26,374	20,736	27,133

9. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	51,000	51,000	51,000
Total Investments	51,000	51,000	51,000

10. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Land	8,000	-	-	-	-	**8,000**
Board-owned Buildings	53,246	-	-	-	(1,730)	**51,516**
Building Improvements	23,427	-	-	-	(697)	**22,730**
Furniture and Equipment	24,665	14,401	-	-	(9,578)	**29,488**
Information and Communication Technology	14,717	-	-	-	(4,226)	**10,491**
Leased Assets	1,291	1,416	-	-	(1,367)	**1,340**
Library Resources	410	87	-	-	(119)	**378**
	125,756	15,904	-	-	(17,717)	**123,943**

The net carrying value of equipment held under a finance lease is $1,340 (2023: $1,291)

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	8,000	-	**8,000**	8,000	-	**8,000**
Board-owned Buildings	86,500	(34,984)	**51,516**	86,500	(33,254)	**53,246**
Building Improvements	54,792	(32,062)	**22,730**	54,792	(31,365)	**23,427**
Furniture and Equipment	128,176	(98,688)	**29,488**	115,324	(90,659)	**24,665**
Information and Communication Technology	34,270	(23,779)	**10,491**	34,270	(19,553)	**14,717**
Leased Assets	5,391	(4,051)	**1,340**	5,073	(3,782)	**1,291**
Library Resources	12,367	(11,989)	**378**	12,281	(11,871)	**410**
	329,496	(205,553)	**123,943**	316,240	(190,484)	**125,756**

11. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	9,166	10,625	5,215
Accruals	6,743	2,298	2,365
Banking Staffing Overuse	4,398	-	-
Employee Entitlements - Salaries	22,475	20,073	21,508
Employee Entitlements - Leave Accrual	826	428	1,012
	43,608	33,424	30,100
Payables for Exchange Transactions	43,608	33,424	30,100
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	43,608	33,424	30,100

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue in Advance	6,609	-	-
Grants in Advance - Ministry of Education	1,000	-	566
	7,609	-	566

13. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	54,541	10,000	46,800
Increase to the Provision During the Year	5,348	5,200	4,819
Use of the Provision During the Year	-	-	-
Other Adjustments	(1,053)	-	2,922
Provision at the End of the Year	58,836	15,200	54,541
Cyclical Maintenance - Current	45,761	15,200	43,221
Cyclical Maintenance - Non current	13,075	-	11,320
	58,836	15,200	54,541

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

14. 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	529	1,744	1,425
Later than One Year and no Later than Five Years	1,159	1,449	107
Future Finance Charges	(241)	-	(83)
	1,447	3,193	1,449
Represented by			
Finance lease liability - Current	423	1,744	1,344
Finance lease liability - Non current	1,024	1,449	105
	1,447	3,193	1,449

15. 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	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
Blk A AMS Refurb	231526	-	20,443	(16,942)	-	3,501
ADE Roof Replacement	231524	20,507	3,753	(24,260)	-	-
Water Tank Pipework S1	237307	2,008	692	(2,700)	-	-
Removal of Asbestos	243345	4,050	150	(4,200)	-	-
Totals		26,565	25,038	(48,102)	-	3,501
Represented by:						
Funds Held on Behalf of the Ministry of Education						3,501
Funds Receivable from the Ministry of Education						-

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
SIP Playground	221865	(2,403)	881	1,522	-	-
A Electrical & Heating	231525	(3,291)	91	3,200	-	-
ADE Roof Replacement	231524	-	177,443	(156,936)	-	20,507
Water Tank Pipework S1	237307	-	9,944	(7,936)	-	2,008
Removal of Asbestos	243345	-	26,232	(22,182)	-	4,050
Totals		(5,694)	214,591	(182,332)	-	26,565
Represented by:						
Funds Held on Behalf of the Ministry of Education						26,565
Funds Receivable from the Ministry of Education						-

16. Related Party Transactions

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

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

Presiding member's family connection to Alana who is the pool caretaker. Transaction amount is $3,535. (2023:Nil)

Presiding member's family connection to Cheryl who has a contract for mowing the school lawn. Transaction amount is $4,775. (2023:Nil)

Principal's member's family connection to Simon who contracts out the odd maintenance work. Transaction amount is $4,775. (2023:Nil)

Principal Rents the school house for $190 per week. (2023:Nil)

17. 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	2,820	2,545
Leadership Team		
Remuneration	120,409	119,705
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	123,229	122,250

There are 4 members of the Board excluding the Principal. The Board has held 0 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1
The total value of remuneration paid or payable to the Principal was in the following bands:

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	110 - 120	30 - 40
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Principal 2
The total value of remuneration paid or payable to the Principal was in the following bands:

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	-	80 - 90
Benefits and Other Emoluments	-	-
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
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $15,564 (2023: $206,896) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Blk A AMS Refurb	15,564
Total	**15,564**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

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

21. 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	101,064	103,964	121,802
Receivables	26,374	20,736	27,133
Investments - Term Deposits	51,000	51,000	51,000
Total financial assets measured at amortised cost	178,438	175,700	199,935

Financial liabilities measured at amortised cost

Payables	43,608	33,424	30,100
Finance Leases	1,447	3,193	1,449
Total financial liabilities measured at amortised cost	45,055	36,617	31,549

22. Events After Balance Date

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

23. Comparatives

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

SILKS AUDIT
Chartered Accountants

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RATAPIKO SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2024*

The Auditor-General is the auditor of Ratapiko School. The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 5 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

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.

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- 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 information included on pages 1, 25 to 35, 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.

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Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

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Ratapiko School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
John Marriner	Presiding Member	Elected	Sep 2025
Victoria Greening-Winiata	Principal	ex Officio	
Susan Smith	Parent Representative	Elected	Sep 2025
Sarah Drake	Parent Representative	Elected	Sep 2025
Georgie Pullins	Staff Representative	Elected	May 2024
Donna Signal	Staff Representative	Co-opted	Sep 2025

Ratapiko School

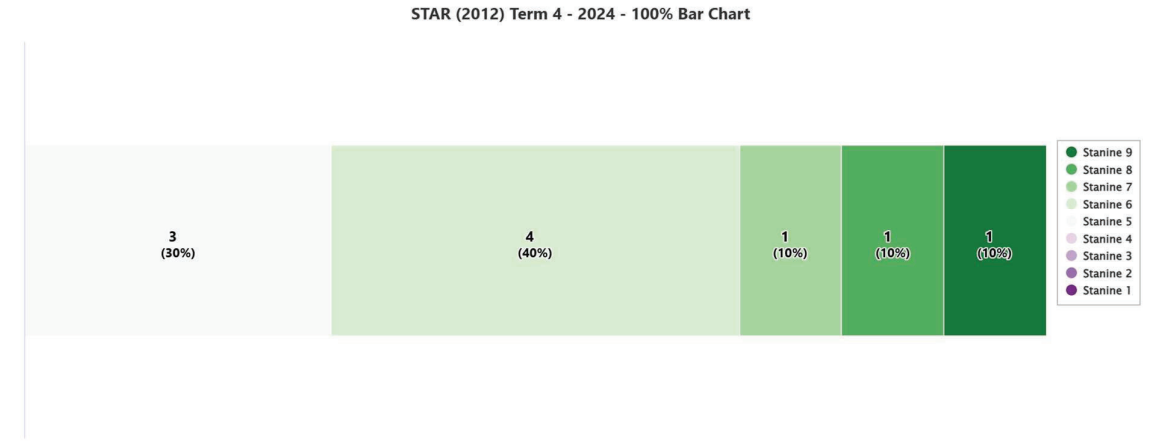
Kiwisport

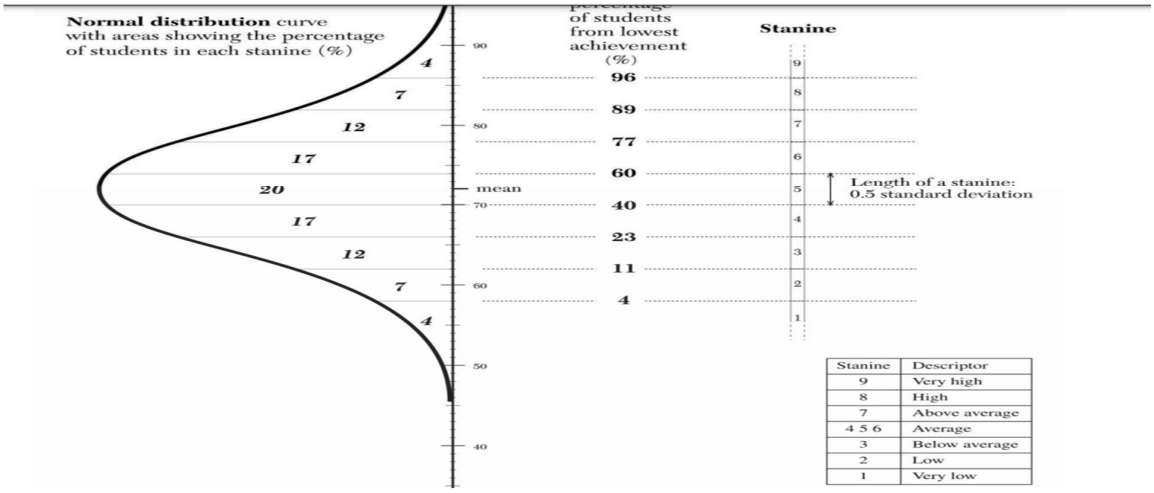
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $470 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Ratapiko School Board:

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

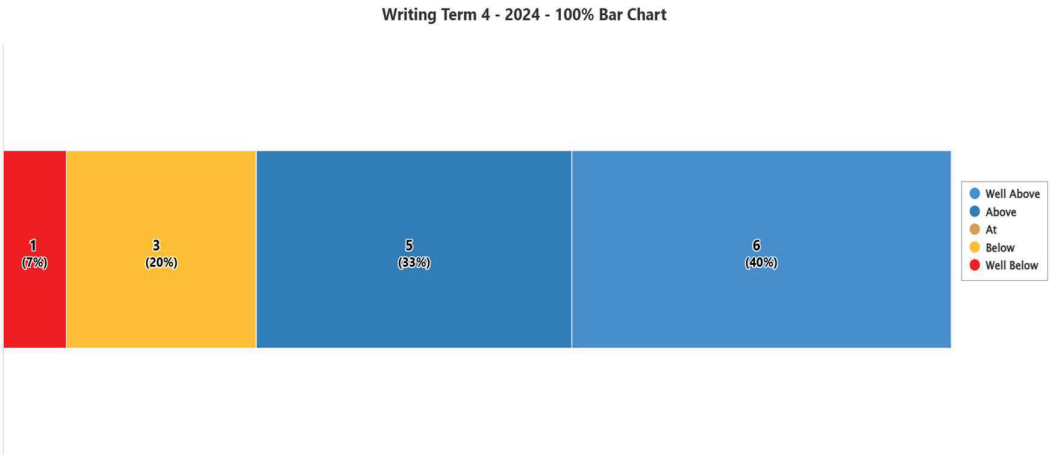




Reading Achievement Summary

- Statines suggest some great levels. 100% are all average and above for their chronological levels nationwide.
- 2023- showed 88% schoolwide
- 2022-showed 83% schoolwide
- New transitions of Kaiako and classroom arrangement have been streamlined with minimal disruption. Kaiako have identified gaps where they are working towards implementing strategies and programmes to uplift student achievement in reading.

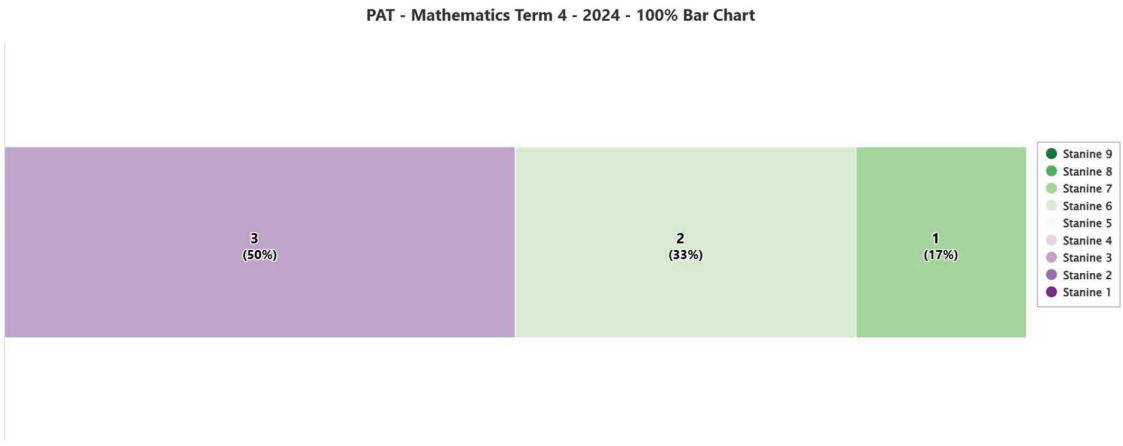
Writing:

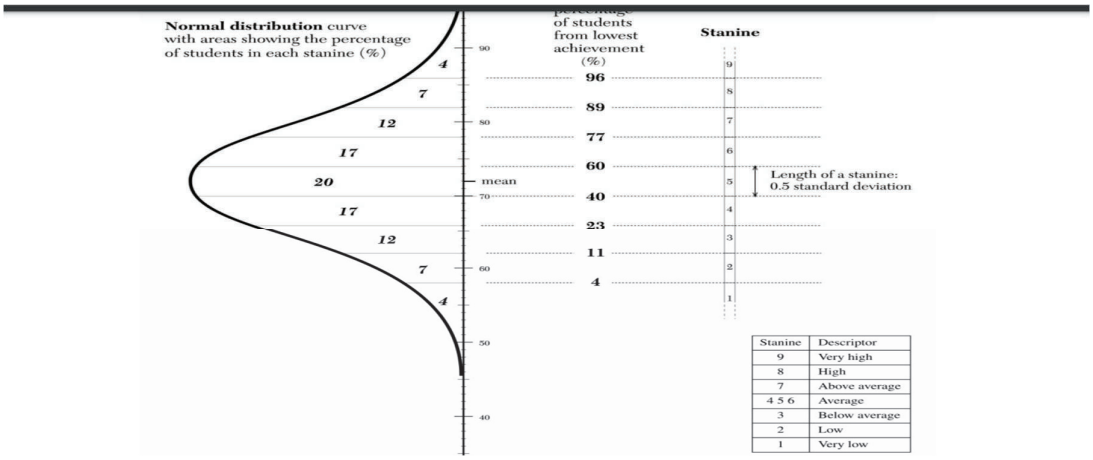


Writing Achievement Summary

- 73% of students are achieving at or above expected level at the end of the 2024 school year.
- For writing, the end of year corresponding results for 2023 were 68%
- 2022 results- 52.2%
- Surprisingly the percentage result is higher than other years, as we acknowledge that writing had identifiable gaps. Writing is still an identifiable gap that will continue to initiate a robust programme to enhance this result.

Mathematics: Attached is a stanine graph to show results for Senior students.





Mathematics Achievement Summary

- 50% of students are achieving at or above expected level at the end of the year 2024.
- 56% - end of year 2023
- 65% -end of 2022
- Juniors JAM results average 63% for each module.

Statement of Variance 2024

Statement of Variance 2024

Roll, gender and ethnic diversity

During our end of year summative assessment Ratapiko's role was at 27 children, 12 boys and 15 girls. Māori achievement will not be reported upon given the small percentage in Ratapiko School. In doing so, they will not protect their personal identity. Percentages are rounded to the nearest whole number.

Literacy

This refers to the interpreting and decoding of reading texts as well as encoding/expressing ideas in writing. For reading and writing, although closely linked, they are assessed separately as different curriculum progressions.

Individual student progress has been tracked through the use of the following tools, PACT, STAR and PROBE running records, reading interview and teacher OTJs of students' learning.

Evaluation and Analysis of Achievement

OTJ have identified gaps and are currently purposely working through various strategies of integrated learning, focused learning, play and project learning. These results only show the current students of 2025 with Term 4 2024 results.

The benchmarks are based on a moment in time, it is the attainment during a moment in time at the end of the school year 2024. ***"At,"*** is within a threshold expected at the end of the child's year of schooling.

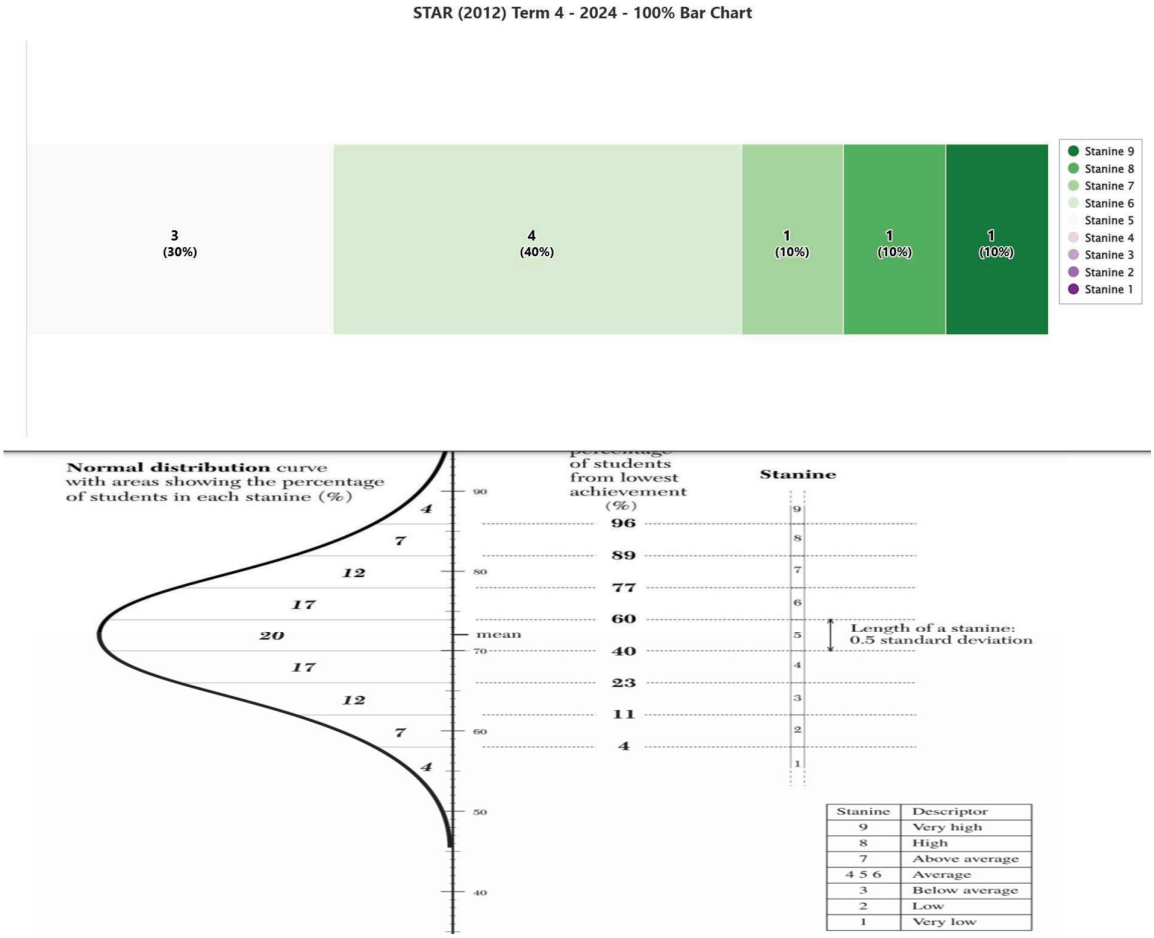
"Working towards," expected level means that a child is achieving around 6 months below or lower than their age related curriculum benchmark.

The decision was made to remove ***"well below,"*** as a descriptor of achievement which is reported to parents. This is because of the negative self worth created. At Ratapiko we focus on the positive rather than the negative. However, ***'working towards'*** also indicates that there is an expectation that the whānau work together to assist these students. Positive reinforcement is paramount and under no circumstances does a Kaiako trample on the spirit of the student, by accentuating the goals that are being 'worked toward'. There is always a balance of the achievements of each student, and these may not always exist in achieving in core subjects. Highlighting their talents to assist with 'working toward' goals is the pathway Ratapiko School chooses to pave.

"Above expected curriculum level," reflects at least six months above their year of schooling or beyond.

SENIORS YEARS 4-6

Reading: Stanines are used to compare an individual student's achievement with the results obtained by a national reference sample representing a certain year level. Attached is a stanine graph to help show results.

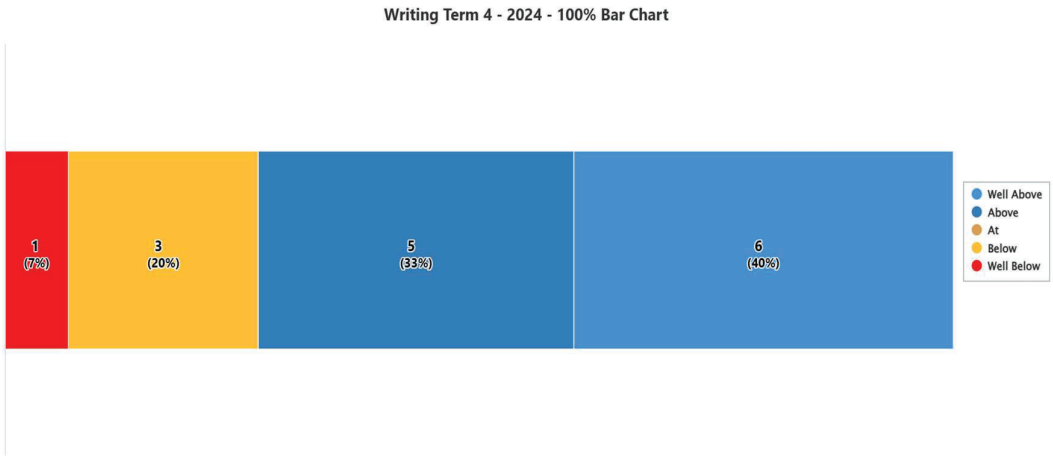


Reading Achievement Summary

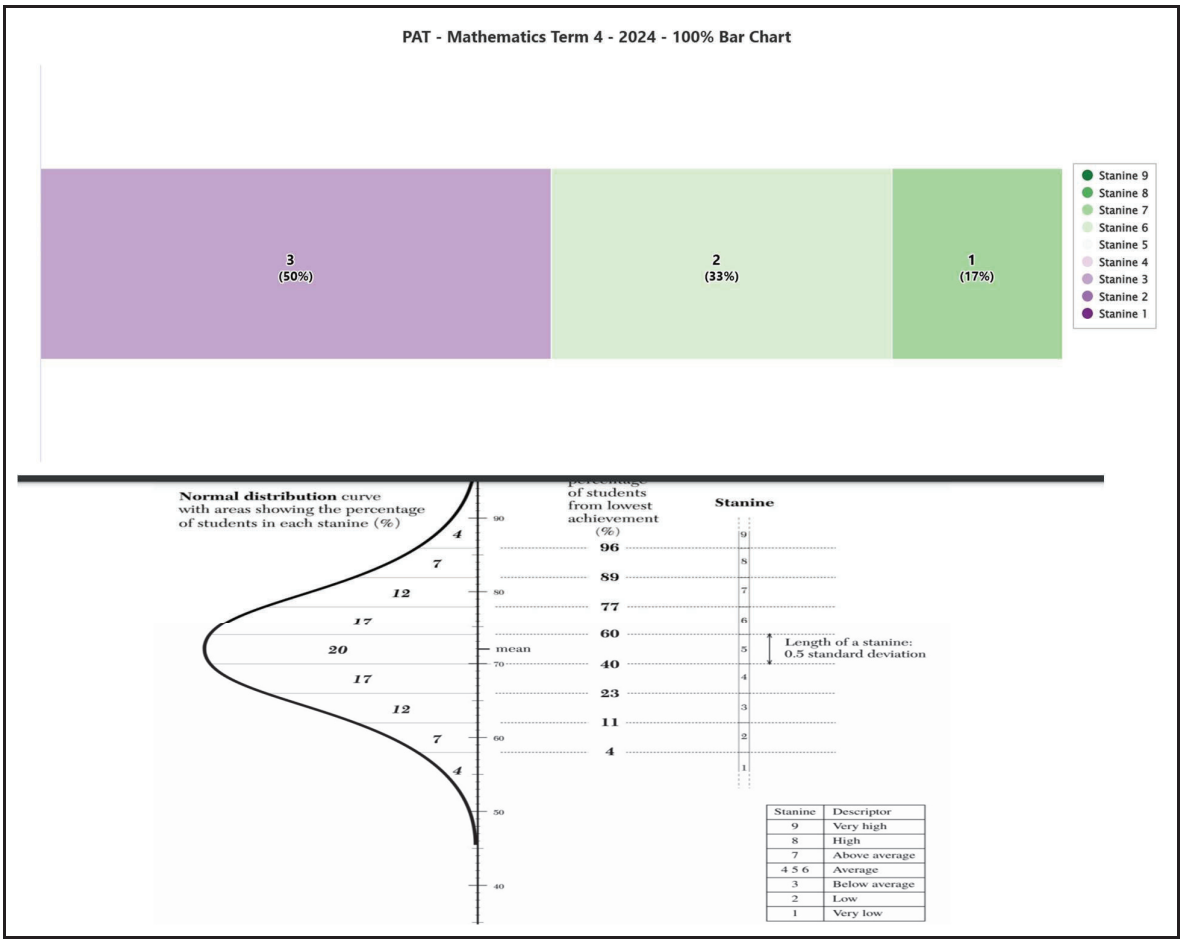
- 88% of students are achieving at or above expected level at the end of the 2023 school year.
- For reading, the end of year corresponding results for 2022 were 83%.
- Year 3 (current year 4) has 100% at or above in reading.

- New transitions of Kaiako and classroom arrangement have been streamlined with minimal disruption. Kaiako have identified gaps where they are working towards implementing strategies and programmes to uplift student achievement in reading.

Writing:



Mathematics: Attached is a stanine graph to show results.



[Reporting for students who achieve below curriculum expectation]

Whole School Te Reo Māori me ōnā Tikanga Achievement
Te Reo Māori me ōnā Tikanga is progressing beautifully in our School. It has been inspiring to see our students engage with the language and its customs so passionately and respectfully. We have been focussing on oral traditions and practical experiences in

wānanga which have created an environment where the language can be naturally absorbed and appreciated.

We have had an emphasis on reciting karakia, learning songs and haka, encouraging in whaikōrero, karanga, pepehā and tauparapara. These oral traditions are the foundation of learning within this subject. Students have gained confidence through these experiences and the deeper structures are interwoven into their learning.

It is important to acknowledge cultural misappropriation and discomfort that can accompany the learning process, but creating a supportive atmosphere where students can explore and express themselves culturally is vital, regardless of ethnicity.

Year 8 students took the challenge to learn as much as they could. Their Leadership roles were outstanding, considering the minimal time spent on this kaupapa.

Speaking in formal situations allowed our young men to portray and display their learning in a Māori worldview context. Welcoming visitors using the structured sequencing from tauparapara to pepehā, from pepehā to mihimihi ending with a whakatauki.

Our young women were able to learn and use maioha in a formal context, followed by pepehā, from pepehā to mihimihi ending with a whakatauki.

These same young women were able to exercise karanga in formal contexts in pōwhiri at school and at Hoani Waititi Marae. Karanga for kai was also exercised.

These skills were transferred over into speech competitions, giving them the tools of confidence and bravery.

Our younger students held the fort with ‘waiata tautoko’ and understood the next steps in a pōwhiri.

	Mane	Tūrei	Wenerei	Tāite	Paraire
Morning	Karakia	Karakia	Karakia	Karakia	Karakia
First Block	Whole School- Te Reo Māori	Calendar Math	Calendar Math	Calendar Math	Calendar Math
INTERVAL	Karakia kai	Karakia kai	Karakia kai	Karakia kai	Karakia kai
Second Block					
LUNCH	Karakia kai	Karakia kai	Karakia kai	Karakia kai	Karakia kai
Third Block	Kapa Haka Whole School				
End of Day	Karakia	Karakia	Karakia	Karakia	Karakia

Māori Achievement Summary

- **50%** of students are achieving at or above expected level at the end of the 2024 school year for reading.
- **50%** of students are achieving at or above expected level at the end of the 2024 school year for writing.
- **25%** of students are achieving at or above expected level at the end of the 2024 school year for maths.

Effects of Te Tiriti o Waitangi

The School Board of Ratapiko have made the decision to fully give effect to Tiriti o Waitangi in the first instance by supporting the Tumuaki in her role. This decision highlighted their integrity to ensure that they could achieve their primary objectives in relation to giving effect to Te Tiriti o Waitangi.
As a competent speaker of Te Reo me ōnā Tikanga, it was a natural and given process that instruction would be delivered in the curriculum.
As previously mentioned, Ratapiko School is currently recognised as Level 4b of instruction in a Mainstream school. The majority of instruction is given to the whole school by the Tumuaki/Principal. Designated time during Mathematics happens in the Junior class each day. A recently new Teacher has been employed for this classroom and is confident to ensure the language has instruction time in her timetable.

The Board has been supporting the Principal in all engagements and endeavours to build a relationship with the mana whenua (local tribe). These engagements

have been paramount in ensuring that the school policies, plans and local curriculum reflect local tikanga Māori and mātauranga māori. The local curriculum is in the beginning stages and local tikanga Māori is being collated to reflect this objective.

This relationship building has come into fruition by ‘kanohi kitea’. This phrase relates to a face seen is a face known. In context, this means the Principal has attended many meetings and gatherings to represent the School. From these ‘face to face’ gatherings,there has been positive engagement and support.

Local Iwi are currently expressing their support in different initiatives that are happening at the school, such as the blessing of our entrance and fence to our school garden, the blessing of the name of the entrance and the blessing of some projects the students have built in the school garden. Support has also been given by way of koha to our End of Year Camp.

There is also deliberate discussion happening in regards to the Localised Curriculum. Local cultural narratives are currently being collated to support the School in its endeavours.