TE WHAREKURA O TE KAOKAOROA O PATETERE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	567
Principal:	Keith Silveira
School Address:	117 Buckland Street
School Postal Address:	117 Buckland Street, Putaruru, 3411
School Phone:	07 883 3780
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Accountant / Service Provider:	Education Services Dedicated to your school

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TE WHAREKURA O TE KAOKAOROA O PATETERE

Annual Financial Statements - For the year ended 31 December 2025

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Te Wharekura o Te Kaokaoroa o Patetere

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Kyle Amopiu	KEITH SILVEIRA
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
29/6/26	29.06-26
Date	Date

Te Wharekura o Te Kaokaoroa o Patetere

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	7,124,488	6,363,610	6,750,887
Locally Raised Funds	3	340,886	440,133	224,641
Interest		13,699	20,000	32,894
Gain on Sale of Property, Plant and Equipment		-	-	2,659
Other Revenue		1,304	-	21,107
Total Revenue		7,480,377	6,823,743	7,032,188
Expense				
Locally Raised Funds	3	353,365	272,800	245,169
Learning Resources	4	4,120,629	3,772,126	3,820,909
Administration	5	833,482	799,951	768,780
Interest		10,096	2,671	4,053
Property	6	1,405,434	1,384,918	1,429,131
Other Expenses	7	485,703	473,665	445,281
Loss on Disposal of Property, Plant and Equipment		-	-	2,554
Total Expense		7,208,709	6,706,131	6,715,877
Net Surplus / (Deficit) for the year		271,668	117,612	316,311
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		271,668	117,612	316,311

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

Te Wharekura o Te Kaokaoroa o Patetere

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,640,809	1,337,307	1,324,498
Total comprehensive revenue and expense for the year		271,668	117,612	316,311
Contribution - Furniture and Equipment Grant		14,267	-	-
Equity at 31 December		1,926,744	1,454,919	1,640,809
Accumulated comprehensive revenue and expense		1,926,744	1,454,919	1,640,809
Equity at 31 December		1,926,744	1,454,919	1,640,809

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Wharekura o Te Kaokaoroa o Patetere

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	793,609	648,327	1,012,157
Accounts Receivable	9	587,246	444,955	511,760
GST Receivable		76,428	22,320	18,236
Prepayments		23,739	82,739	4,447
Inventories	10	77,906	62,131	69,492
Investments	11	185,347	164,877	176,781
Te Kohanga Reo o Te Kaokaoroa Patetere		8,605	-	63,784
		1,752,880	1,425,349	1,856,657
Current Liabilities				
Accounts Payable	13	626,369	412,205	451,496
Revenue Received in Advance	14	80,430	22,911	23,680
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	16	82,568	39,480	65,076
Funds held for Capital Works Projects	17	-	-	408,717
		789,367	474,596	948,969
Working Capital Surplus/(Deficit)		963,513	950,753	907,688
Non-current Assets				
Property, Plant and Equipment	12	1,100,651	622,742	876,537
		1,100,651	622,742	876,537
Non-current Liabilities				
Provision for Cyclical Maintenance	15	82,048	79,282	77,382
Finance Lease Liability	16	55,372	39,294	66,034
		137,420	118,576	143,416
Net Assets		1,926,744	1,454,919	1,640,809
Equity		1,926,744	1,454,919	1,640,809

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

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Te Wharekura o Te Kaokaoroa o Patetere

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		3,071,453	2,729,628	2,752,370
Locally Raised Funds		381,186	440,133	257,915
Goods and Services Tax (net)		(58,192)	-	4,084
Payments to Employees		(1,535,470)	(714,743)	(1,390,101)
Payments to Suppliers		(1,371,880)	(1,929,494)	(1,126,998)
Interest Paid		(10,096)	(2,671)	(4,053)
Interest Received		14,018	20,000	32,878
Net cash from/(to) Operating Activities		491,019	542,853	526,095
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,609
Purchase of Property Plant & Equipment (and Intangibles)		(213,556)	(41,500)	(75,929)
Purchase of Investments		(8,566)	-	(11,903)
Net cash from/(to) Investing Activities		(222,122)	(41,500)	(85,223)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,267	-	-
Finance Lease Payments		(92,995)	(68,488)	(52,866)
Funds Administered on Behalf of Other Parties		(408,717)	-	408,689
Net cash from/(to) Financing Activities		(487,445)	(68,488)	355,823
Net increase/(decrease) in cash and cash equivalents		(218,548)	432,865	796,695
Cash and cash equivalents at the beginning of the year	8	1,012,157	215,462	215,462
Cash and cash equivalents at the end of the year	8	793,609	648,327	1,012,157

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.

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Te Wharekura o Te Kaokaoroa o Patetere
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Te Wharekura o Te Kaokaoroa o Patetere (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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5-10 years
Textbooks	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.

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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 38 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 and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

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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.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	2,585,525	2,325,534	2,256,488
Teachers' Salaries Grants	3,379,417	2,834,543	3,091,816
Use of Land and Buildings Grants	878,573	931,533	955,611
Ka Ora, Ka Ako - Healthy School Lunches Programme	244,224	272,000	429,066
Other Government Grants	36,749	-	17,906
	7,124,488	6,363,610	6,750,887

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	1,934	1,000	928
Fees for Extra Curricular Activities	204,613	86,107	174,443
Trading	62,109	50,100	49,270
Fundraising and Community Grants	72,230	-	-
Te Kohanga Reo O Te Kaokaoroa O Patetere	-	302,926	-
	340,886	440,133	224,641
Expense			
Extra Curricular Activities Costs	257,507	101,500	183,228
Trading	95,858	55,500	61,941
Te Kohanga Reo O Te Kaokaoroa O Patetere	-	115,800	-
	353,365	272,800	245,169
Surplus/(Deficit) for the year Locally Raised Funds	(12,479)	167,333	(20,528)

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	251,393	265,200	218,206
Employee Benefits - Salaries	3,541,980	3,202,960	3,313,979
Staff Development	67,986	87,500	64,758
Depreciation	259,270	216,466	223,966
	4,120,629	3,772,126	3,820,909

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5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	12,792	6,500	12,300
Board Fees and Expenses	27,811	22,000	18,347
Operating Leases	-	6,000	217
Other Administration Expenses	106,774	120,325	93,226
Employee Benefits - Salaries	243,820	246,068	201,551
Insurance	74,297	65,900	70,230
Service Providers, Contractors and Consultancy	14,100	13,000	13,800
Ka Ora, Ka Ako - Healthy School Lunch Programme	353,888	320,158	359,109
	833,482	799,951	768,780

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	119,184	116,508	129,868
Cyclical Maintenance	4,666	6,896	5,852
Heat, Light and Water	57,755	53,800	47,895
Rates	17,704	16,335	15,061
Repairs and Maintenance	94,893	69,000	51,289
Use of Land and Buildings	878,573	931,533	955,611
Employee Benefits - Salaries	162,066	151,846	170,420
Other Property Expenses	70,593	39,000	53,135
	1,405,434	1,384,918	1,429,131

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

7. Other Expenses

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Transport	485,703	473,665	445,281
	485,703	473,665	445,281

8. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	793,609	648,327	1,012,157
Cash and cash equivalents for Statement of Cash Flows	793,609	648,327	1,012,157

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

Of the $793,609 Cash and Cash Equivalents $80,430 is subject to restrictions for the following reasons:
- $80,430 of Revenue Received in Advance is held by the school, as disclosed in note 14.

9. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	22,537	22,804	9,900
Receivables from the Ministry of Education	15,331	-	115,081
Interest Receivable	782	1,085	1,101
Banking Staffing Underuse	263,577	174,844	113,474
Teacher Salaries Grant Receivable	285,019	246,222	272,204
	587,246	444,955	511,760

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables from Exchange Transactions	24,506	198,733	124,475
Receivables from Non-Exchange Transactions	562,740	246,222	387,285
	587,246	444,955	511,760

10. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Uniforms	77,906	62,131	69,492
	77,906	62,131	69,492

11. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	185,347	164,877	176,781
Total Investments	185,347	164,877	176,781

AUDIT CF VERIFICATION

12. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	181,592	51,719	-	-	(6,689)	**226,622**
Furniture and Equipment	366,670	46,336	-	-	(76,339)	**336,667**
Information and Communication Technology	87,478	47,250	-	-	(31,178)	**103,550**
Motor Vehicles	106,007	232,802	-	-	(50,147)	**288,662**
Textbooks	-	-	-	-	-	**-**
Leased Assets	134,790	105,277	-	-	(94,917)	**145,150**
	876,537	483,384	-	-	(259,270)	**1,100,651**

The net carrying value of equipment held under a finance lease is $145,150 (2024: $134,790)

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.

	2025	**2025**	**2025**	**2024**	**2024**	**2024**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Building Improvements	278,389	(51,767)	**226,622**	226,669	(45,077)	**181,592**
Furniture and Equipment	990,251	(653,584)	**336,667**	943,917	(577,247)	**366,670**
Information and Communication Technology	218,300	(114,750)	**103,550**	171,050	(83,572)	**87,478**
Motor Vehicles	631,262	(342,600)	**288,662**	398,460	(292,453)	**106,007**
Textbooks	5,380	(5,380)	**-**	5,380	(5,380)	**-**
Leased Assets	303,581	(158,431)	**145,150**	198,303	(63,513)	**134,790**
	2,427,163	(1,326,512)	**1,100,651**	1,943,779	(1,067,242)	**876,537**

13. Accounts Payable

	2025	**2025 Budget**	**2024**
	Actual	**(Unaudited)**	**Actual**
	$	**$**	**$**
Creditors	247,632	69,772	94,884
Accruals	12,792	19,407	12,300
Employee Entitlements - Salaries	287,471	246,222	274,656
Employee Entitlements - Leave Accrual	78,474	76,804	69,656
	626,369	412,205	451,496
Payables for Exchange Transactions	626,369	412,205	451,496
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	626,369	412,205	451,496

The carrying value of payables approximates their fair value.

AUDIT CF VERIFICATION

14. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Whanau - Income in Advance	47,068	13,932	23,014
Japan Trip 2026	33,362	-	-
Grants in Advance - Ministry of Education	-	8,979	666
	80,430	22,911	23,680

15. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	77,382	72,386	71,530
Increase/(decrease) to the Provision During the Year	4,666	6,896	5,852
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	82,048	79,282	77,382
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	82,048	79,282	77,382
	82,048	79,282	77,382

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2028. This plan is based on the School's 10 Year Property plan / painting quotes.

16. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	88,454	39,480	67,967
Later than One Year	58,197	39,294	67,472
Future Finance Charges	(8,711)	-	(4,329)
	137,940	78,774	131,110
Represented by			
Finance lease liability - Current	82,568	39,480	65,076
Finance lease liability - Non current	55,372	39,294	66,034
	137,940	78,774	131,110

AUDIT CF VERIFICATION

17. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
AMS/5YA Court Canopy	236993	408,717	-	(408,717)	-	-
Totals		408,717	-	(408,717)	-	-

Represented by:

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

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
AMS/5YA Court Canopy	236993	-	416,217	(7,500)	-	408,717
Totals		-	416,217	(7,500)	-	408,717

Represented by:

Funds Held on Behalf of the Ministry of Education	408,717
Funds Receivable from the Ministry of Education	-

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	4,510	3,440
Leadership Team		
Remuneration	555,812	754,882
Full-time equivalent members	3.89	5.41
Total key management personnel remuneration	560,322	758,322

There are 5 members of the Board excluding the Principal. The Board has held 12 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) committees that met 12 and 12 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	210 - 220
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2.00	5.00
110 - 120	4.00	1.00
120 - 130	5.00	5.00
130 - 140	2.00	3.00
140 - 150	2.00	0.00
	15.00	14.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	$0	$0
Number of People	0	0

AUDIT CF VERIFICATION

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (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 for specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: $417,461).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

23. Financial Instruments

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

Financial assets measured at amortised cost	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	793,609	648,327	1,012,157
Receivables	587,246	444,955	511,760
Investments - Term Deposits	185,347	164,877	176,781
Total financial assets measured at amortised cost	1,566,202	1,258,159	1,700,698
Financial liabilities measured at amortised cost			
Payables	626,369	412,205	451,496
Finance Leases	137,940	78,774	131,110
Total financial liabilities measured at amortised cost	764,309	490,979	582,606

24. Events After Balance Date

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

25. Comparatives

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

AUDIT CF VERIFICATION

CooksonForbes
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF
TE WHAREKURA O TE KAOKAOROA O PATETERE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Auditor-General is the auditor of Te Wharekura o Te Kaokaoroa o Patetere (the School). The Auditor-General has appointed me, Fred Cookson, using the staff and resources of Cookson Forbes & Associates, Chartered Accountants, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2025; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – International Public Sector Accounting Standards, Reduced Disclosure Regime.

Our audit was completed on 30th June 2026. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matter. In addition, we outline the responsibilities of the Board of Trustees 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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's 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 of Trustees 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 included in the Board's annual report
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, 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 annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, 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.

Fred Cookson
Cookson Forbes & Associates Chartered Accountants
On behalf of the Auditor-General
Opotiki, New Zealand

Te Wharekura o Te Kaokaoroa o Patetere

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kyle Amopiu	Presiding Member	Elected	Sep 2028
Keith Silveira	Principal	ex Officio	
Arama Ngapo-Lipscombe	Parent Representative	Elected	Sep 2028
Greg Brown	Parent Representative	Elected	Sep 2028
Tina Johnson	Parent Representative	Elected	Sep 2028
April Silveira	Staff Representative	Elected	Sep 2028

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $6,641 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Te Wharekura o Te Kaokaoroa o Patetere 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.

2025
Annual Report
Statement of Variance

TE WHAREKURA O
TE KAOKAOROA O PATETERE

"Whangai te iti kahurangi"

Table of Contents

1. General Introduction

2025 was a year punctuated with many highlights. Our E.R.O report this year commented ***"a high performing school with well lead governance and a management team with a clear purpose".***
It is always validating for external providers to acknowledge what is worked so hard on to achieve.

The government rolled out new legislation quickly that had some impact on how we operated. The new Common Assessment Requirements (C.A.Rs) for NCEA were introduced to students below Year 11 which saw our Year 7 and 8 students join the Wharekura Ohu to aid their readiness and development.
The Year 5 and 6 students become part of our Kura Tuatahi Ohu that increased leadership and growth opportunities for them.
Minister Erica Stanford wanted classes taught in age groups with a focus on the 'new curriculum'. We quickly adjusted to fulfill our requirements and made rapid progress.
Staff worked extremely hard to maximise the opportunities and build on what worked well.
A wonderful year punctuated with highlights.

Our 2025 roll began at 310, a level we are confident to operate at with property and staffing sustainability. Our catchment area includes Raukawa whanau from Tokoroa, Te Awamutu, Matamata, Rotorua and Putaruru. We are resourced directly for transport and operate a fleet of buses and vans with drivers, mechanics and detailers all working long hours.

Kura Tuatahi (154 students) operated with an Assistant Principal, two 2IC Senior Teachers and a large group of young enthusiastic staff.
Wharekura (161 students) operated with an Assistant Principal, two 2IC Senior Teachers and a large number of subject specialists aligned to our three Pou - Matauranga, Hakinakina, Mahi-a-Rehia.

Academic data gathering was a major focus again this year and was spoken positively of by the E.R.O team (included).

Tainui Kahui Ako had a large combined day here with our kura hosting the professional development. 200 staff from 13 kura attended for one day of fun activities and learning, a credit to all involved.

Unfortunately the funding for this has ceased, however we will continue to operate in this space.

Our Strategic Plan and Charter was reviewed this year with a sub-committee deeply analysing its value. Curriculum, sports and kapa haka teams all had input. The Board of Trustees undertook new purpose statements and full consultation occurred with our whanau to produce a new guideline for the next three years. Review, reflection and analysis is nothing new, it is part of growth. Never become complacent, once attained move on, look beyond the horizon.
Our new document 'Tāpokotea' is worth a read.

Please reflect and enjoy our year's activities and report aligned to our Charter.

Noho ora mai i raro i te manaakitanga o te runga rawa. Paimarie.

2. Purpose Statement

Te Wharekura o Te Kaokaoroa o Pātetere is a Kura-a-Iwi dedicated to the advancement of our rohe by enabling students to flourish and make a positive impact on others through a healthy, happy and fulfilling life.

Target:
Endeavoring to nurture tamariki as they progress from Kōhanga Reo, to Wharekura, then on to further opportunities, and enable them to flourish and make a positive impact on others through a healthy, happy and fulfilling life.

Goal:
When students have concluded their time at Te Wharekura o Te Kaokaoroa o Pātetere we want them to be proud, to be confident, and to acknowledge what they have achieved and where they got it from. We agree with the sentiment – it takes an iwi to educate the individual.

Actions:
> To establish programs of work that contribute to a holistic education.

Summary:
The new Charter has developed six key focus points to sit as our guiding ethos:

1. Encourages enjoyment through a broad vision of education based on a wide range of academic and co-curricular opportunities.

2. Develop a strong understanding of Kaupapa Māori, Matauranga Māori and an associate Te Ao Māori world view.

3. Develop enquiring minds and foster a life-long appreciation of thinking and learning.

4. Develop physical and mental health, emotional maturity and spiritual richness.

5. Nurture the value of leadership and service.

6. Celebrate kindness, loyalty, gratitude, integrity and determination.

3. Matauranga

Target:
To provide academic programs that meet the needs of our students and community; fluent in Te Reo Māori leading to diverse N.C.E.A qualifications.

Goal:
Dedicated to creating robust academic programs, reinforced by data and evidence to maximise student achievement fostering a life-long appreciation of independent thinking and learning.

Actions:

> To fulfil the NAG's and NEG's as prescribed by the Ministry of Education (specific targets are identified each year).

> To clearly define kura targets around numeracy and literacy (specific targets are identified each year).

> To clearly define specific kura targets around the seven essential learning areas annually, with regular and ongoing monitoring at each ohu level.

Summary:
NAG's and NEG's were covered and reviewed by E.R.O. The focus in 2025 was clearly data gathering. This occurred in Kura Tuatahi aligned to Panui Haere, Poutama Tau and Te Reo Matatini.

N.C.E.A data has focused on C.A.Rs (Common Assessment Requirements) and Level 1, 2 and 3 results.
Data exists (commented on by E.R.O) and for us it is always Number, Names, Next Steps.

2025 saw very good N.C.E.A results with students doing multi-level studies. Each year level data is often skewed however by the end of the school year data showed a 100% pass rate across the board. Our results within the C.A.Rs of a 98% pass rate placed us second amongst Kura-a-Iwi schools, a credit to all involved.

The target for 2026 will be to imbed the new Charter goals and targets and use the data to influence teaching and learning outcomes.

4. Mahi-a-Rehia

Target:
To provide cultural, spiritual programs that meet the needs of our students and community, leading to improved cultural outcomes and positive kapa haka opportunities.

Goal:
Dedicated to creating and tutoring competition standard Kapa Haka programs providing a stage for talent to shine.

Actions:

> To establish a senior wharekura competition Kapa Haka team.

> To establish primary school competition Kapa Haka teams to compete at Tainui and Hauraki competitions.

> To establish a Ngahau Kapa Haka team to perform locally and at the South Waikato Culture Festival.

Summary:
'***Te Ao Haka te rongoa mo te iwi maori'*** is a quote often used by the head of this Pou within our kura. It enables us to embrace everything we do in a positive affirmation of Maori. It teaches commitment, resilience, to work together, to understand diets, rest, sleep, goal setting and excellence.
It creates power for the mind, body and soul.

Kura Tuatahi performed at Tuwharetoa Taiopenga Kapa Haka Festival held in Taupo and were well received.
Our Mana Kuratahi team consisted of Kura Tuatahi students and Year 7 and 8 Wharekura students competed in the national competition held by Matatua in Tauranga which saw them winning several sections and placings overall. Outstanding results.
Wharekura competed at the regional Tainui competition and won fourth place which qualified them for nationals in 2026, again in Tauranga.

An ever-growing number of staff and raukura stood at the national Te Matatini competition in New Plymouth.

All targets were met and exceeded within Te Mahi-a-Rehia for 2025.

5. Hakinakina

Target:
To provide positive hauora programmes that meet the needs of our students and community, leading to improved health outcomes and positive sporting opportunities.

Goal:
Dedicated to creating healthy, active tamaiti whilst maximising student sporting success, enjoyment and achievement with an unparalleled breadth of sport on offer.

Actions:
> To establish professional health and nutrition programmes.

> To establish quality sporting opportunities.

> To offer team and individual sporting opportunities.

> To strive for higher honour representation for kura and students.

Summary:
'Ka Ora, Ka Ako Healthy School Lunches Programme' operated again this year subsidised by our Board of Trustees.

Sports teams continued to grow and expand with a record number of participants and higher honours.

Regional Honours
Area Schools Rugby, Area Schools Netball, Area Schools Ki-o-Rahi, South Waikato/King Country Athletics and Swimming.

Team Honours
Senior Boys Basketball in Rotorua, U15 Girls Rugby and League teams and our NZ Turbo Touch team.

The greatest team results were our Senior A netball team winning the top division of their Matamata competition. Our Senior B team and Junior team placed third and fourth respectively with the latter going on to attend AIMS Games.

A refocus and introduction of a Sports Academy is likely for 2026.

All targets were met and exceeded within Hakinakina for 2025.

6. Whakatipuranga

Target:
To provide growth.

Actions:
> **Growth through education:**

To prepare students as leaders within the rohe. To be confident and successful in society and to achieve academic success is vital.
Poutama learning / Critical thinking: We believe students from an early age need to develop high level thinking and problem solving. All programs are based on the educational guidelines of Blooms Taxonomy.
Te Wero / Adventure learning: We believe students have character development through adventure. All students are exposed to new challenges and experiences that allow personal skills to accelerate and language skills to flourish through an integrated Outdoor Education Programme incorporating a Maori world view.

> **Growth through creativity:**

To be creative and a constructor is the greatest contribution anyone can make to their rohe. We give students the opportunities to be creative from fine arts programmes to technology, cooking and hospitality to music and kapa haka. Students are encouraged to learn musical instruments, and kapa haka is a compulsory part of school life. Formal speech making and plays are incorporated into kapa haka programmes. The focus is on:
"Personal achievement towards a group goal".

> **Growth through sport:**

We all know sport is an important part of our New Zealand culture and we place strong emphasis on our students, particularly in school sports. We offer a broad range of sports that includes athletics, rugby, soccer, netball, touch, tennis, league, swimming, basketball, bowls, ki-o-rahi and waka ama. The focus is on:
"Personal and shared goals towards a group success".

> **Growth through adventure:**

Language skills develop when they have something to be linked to. We believe in challenging students from a young age with support and guidance by experts to try new experiences.

We offer Outdoor Education Camps at each ohu level: Kura Tuatahi (Year 1-6) and Wharekura (Year 7-13).
A private company is contracted by the kura to organise, plan and deliver the weeks activities. These consist of tramping, kayaking, abseiling, surfing, and diving at the beach camp in Ohope; Skiing, snowboarding and caving at the snow camp in Whakapapa; and a variety of activities depending on the city visited. Junior students have focus trips depending on their readiness and studies. The focus is on: "Personal and shared goals are achieved by challenging oneself that contributes to group success"

Summary:
The new Charter has elevated this section to be fully included in our planning and outcomes.

Greater analysis will occur in 2026

7. Numeracy

Target:
Using curriculum levels 80% of students by Year 8 will be achieving at or above the curriculum level.

Goal:
With careful analysis of current results, realistic annual targets are set.

Actions:

- > Determine benchmarks from previous years.
- > Identify students that are not yet at the target and assist.
- > Identify students experiencing success and consolidate.
- > Identify students needing extensions and plan accordingly.
- > Improve numeracy techniques across the math curriculum.

Summary:
2025 had new government requirements addressed and the key focus was on data gathering and analysis - Names, Numbers, Next Steps. All required data was gathered.

8. Literacy

Target:
Using curriculum levels 80% of students by Year 8 will be achieving at or above the curriculum level.

Goal:
With careful analysis of current results, realistic annual targets are set.

Actions:

- Determine benchmarks from previous years.
- Identify students that are not yet at the target and assist.
- Identify students experiencing success and consolidate.
- Identify students needing extensions and plan accordingly.
- Improve literacy techniques across the language curriculum.

Summary:
2025 had new government requirements addressed and the key focus was on data gathering and analysis - Names, Numbers, Next Steps. All required data was gathered. Literacy included programmes aligned to scaffolding into N.C.E.A.

9. N.C.E.A

Target:
All students have diverse opportunities from Year 11 to Year 13 to gain 85 credits at their particular level, this includes numeracy and literacy requirements.

Goal:
An opportunity exists for Year 9 and Year 10 students to access N.C.E.A credits as deemed appropriate.

Actions:

> To create a meaningful scaffolding opportunity comprising of Certificate and Diploma levels at Year 9 and Year 10.

> Identify students in need of assistance and target.

> Identify students experiencing success and consolidate.

> Identify students needing extensions and plan accordingly.

Summary:
All NCEA data is now available online through the Ministry portal.

For us the focus is now on individual learning programmes and many students have multilevel studies operating in any one-year ie a Year 12 student may be completing Level 1, Level 2 and Level 3 programmes in different subjects.

In 2025 the focus was to establish a more detailed data gathering and analysis process. This occurred with the guidance of a senior staff member in the wharekura ohu who introduced data gathering, subject reflections and comparative graphs which clearly provide a better product for reporting and reflecting. This procedure will be introduced at a full staff meeting in 2026 to share with other ohu.

A greater range of subjects and teachers has increased options and opportunities for success within wharekura.

2026 will enable comparative data to be analysed retrospectively. Outstanding progress here.

The obvious individual highlight of 2025 was Poutiriao Vaka achieving a N.C.E.A Level 3 Scholarship in Te Reo Maori with an outstanding pass placing him as one of only three in New Zealand. A magnificent achievement.

10. Ngā Pou e Waru

Target:
To set specific learning targets at each ohu level across the eight learning areas.

Actions:
> To determine curriculum targets for the essential learning areas in each ohu; The Arts, Technology, Mathematics, English, Te Reo Māori, Physical Education, Social Studies and Science.

Summary:
A budget is made available to Assistant Principal's to facilitate achievement in each ohu area. e.g. Science $1,500.00
Y1 = $500
Y2 = $500
Y3 = $500

Reports and evaluations are provided to the Board of Trustees annually or as required.

11. Ngā Rangatira mō Āpōpō

Target:
To provide leadership training for ngā kaihono (prefect leaders).

Goal:
To provide future role models and leaders for our rohe.

Actions:

- To train future leaders in our school.

- Prefects have opportunities to use leadership skills within the kura.

- To increase the skills of designated leaders to fulfill their roles as Ngā rangatira mō āpōpō.

- Kaihono job description, application, and appointments process occurs.

- Kaihono are announced at annual prizegiving events.

12. Te Kai o Te Rangatahi

Target:
To eliminate actual and perceived barriers around student performance and attendance at school.

Goal:
Dedicated to providing healthy, balanced meals twice per day at kura.

Actions:

> To maintain the new, quality dining facility.

> To employ a Dining Room Manager with responsibilities for meals, and an assistant/s to support this role.

> To establish relationships with providers.

> To establish ringawera, or duties to set up/pack up the facility.

> Cater for specific functions and trips.

Summary:
Funds are contributed by whānau at a rate determined by the Board of Trustees.
Funding received is by an index formula criteria and the new government initiative ‘Ka Ora, Ka Ako Healthy School Lunches Programme’.
Clear and transparent budget costs are provided at all times.

13. Property

Target:
To create a new, state-of-the-art school incorporating the latest technology and modern learning environments.

Goal:
Dedicated to creating the best learning environment for all within Te Wharekura o Te Kaokaoroa o Pātetere.
It will be unlike any other. Unique to ourselves.

The Board of Trustees would like to scope the possibility of establishing a Kōhanga Reo on site. The rationalle for this is that both the two kōhanga reo in Putāruru are at capacity and with waiting lists. One kōhanga chairman has scoped the possibility of extending kōhanga reo hours to better suit parents, i.e. currently 9:00am - 3:00pm. If a Kohanga Reo was established the possibility of operating 8:00am to 5:00pm is to be included in the scope.

Rationalle:
To get the best outcomes for our whanau we must provide the best facilities to create these opportunities. The property must be reflective of our unique character.

Actions:
> New school is built.

> New 5YA and 10YPP established.

> A roll growth plan exists.

> Approval sought and detailed work drawings prepared.

> New 5YP and 10YP established.

Summary:
All projects have been completed. The main focus for 2026 will be to generate an updated 5YA and 10YPP with the Ministry of Education.

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

#567 - Te Wharekura o Te Kaokaoroa o Patetere
10 Year Property Plan for 2022/23

Stephanie Chapman
Stephanie.Chapman@greenstonegroup.co.nz
Greenstone Group

Status: CONFIRMED
Generated: 20-Jun-2022 14:48:12
Template Version: 3

New Zealand Government

#567 - Te Wharekura o Te Kaokaoroa o Patetere

5YA Year	2022/23	**Status**	Confirmed
Consultant	Stephanie Chapman	**Company**	Greenstone Group
Email	Stephanie.Chapman@greenstonegroup.co.nz	**Address Ln 1**	3 Caro Street
Phone 1	07 838 2786	**Address Ln 2**	Hamilton 3240
Phone 2		**Address Ln 3**	

Executive Summary

Te Wharekura o Te Kaokaoroa o Patetere is a level 1 Māori immersion, co-educational Kura (Year 1-15) in Putaruru.

The Kura has a rapidly growing roll which is currently shut to older students due to the current teaching capacity. There is a capital works project underway for 5x new teaching spaces to be added to the SPG.

The Kura have a well thought out vision for the school's property which focuses on the ability to teach in large capacities and small groups, big tamariki and little tamariki working together, focused on the seven learning areas with appropriate spaces to accommodate these and creating a welcoming environment inside and outside of school hours.

Over the next 10 years, the school expects to maintain the existing infrastructure and create new external learning environments. Therefore this plan consists of two projects which focus around the items identified in the condition assessment and creation of 2x external learning environments to support the fast growing roll and connect the Kura with the external environment.

The AMS funding has been allocated to creating the external learning environments off the Wharekai (Block F) and over the courts.

The 5YA funding is allocated to any priority 2 and 3 items identified the condition assessment and specialist reports. This includes roofing and door replacements to the relocatables, electrical works (lighting, DB's and emergency/exit lighting) across block A1, F, G and H, and end of life carpet replacement in the Wharehui.

The school board is pro-active.

Blocks

MOE Block Name	School's Block Name	Net Area	Gross Area	CM / BoT	T/S	Specialist	Permanent	CA Value
#567/519 - Te Kura o Te Kaokaoroa o Patetere		30,700m²	30,743m²		17			$10,500.00
#A1 - Administration/Wharehui		297m²	418m²	0%	1	✗	✓	$51,900.00
#F - Wharekai		123m²	136m²	0%	1	✗	✓	$33,500.00
#G - Classrooms		588m²	762m²	0%	10	✗	✓	$150,900.00
#H - Gynasium		527m²	618m²	0%	1	✗	✓	$9,400.00
#H - Block H- R12		130m²	135m²	0%	2	✗	✗	$32,600.00
#I - Block I- R11		130m²	161m²	0%	2	✗	✗	$47,400.00
#I - Caretaker's Shed		99m²	99m²	0%	0	✗	✓	$0.00
#J - Pump House		11m²	11m²	0%	0	✗	✓	$0.00

Project Summary

Funding Budget	Original	Remaining	Projects	Surplus / Deficit
5YA - 2022/23 - Capital	$321,600.00	$321,600.00	$321,600.00	$0.00
Accelerated Modernisation Scheme - 2022/23 - Capital	$200,000.00	$200,000.00	$200,000.00	$0.00
		$521,600.00	$521,600.00	$0.00
BoT Contribution to Ministry-funded Project(s)				$0.00
Community/Other Contribution to Ministry-funded Project(s)				$0.00

Milestones

		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	Total
567-23-01	AMS/5YA: A1, F, G, H: External Learning Environment & Lighting Replacement	$192,250										$192,250
567-23-02	AMS/5YA: Site: New Court Canopy	$32,935	$296,415									$329,350
Proposed	*H, I: Internal Refurbishment*						*$55,000*					*$55,000*
Proposed	*A1, F, G: Heatpump, Lighting & Flooring Lifecycle Replacement*							*$283,500*				*$283,500*
		$225,185	$296,415	$0	$0	$0	$55,000	$283,500	$0	$0	$0	$860,100

Rationalisation Summary

Please refer to the Rationalisation Plan for more details.

		Existing		Rationalisation						
MOE Block Name	School's Block Name	Net Area	Gross Area	Date	Type	Partial	T/S	Net Area	Gross Area	Est. Cost
										$0.00

Non-Ministry Projects

Title	MOE Block Name	Details	Estimated		
			Start Year	End Year	Cost
					$0.00

Years 6-10 Projects

Title	Details	Estimated		
		Start Year	End Year	Cost
H, I: Internal Refurbishment	- Replace LED exit and emergency light fittings. - Replace 2x heat pumps. - Replace existing carpet with new. - Replace existing wall coverings with new. - Replace lighting with new LED	2027	2027	$55,000.00
A1, F, G: Heatpump, Lighting & Flooring Lifecycle Replacement	- Replace 2x heat pumps in Wharehui. - Replace electronic light fittings with new in Wharehui. - Replace carpet and vinyl in Admin. - Replace 2x heat pumps in Wharekai. - Replace vinyl in Wharekai. - Replace 8x heat pumps in Classroom Block. - Replace carpet and vinyl in Classroom Block. - Replace acoustic wall coverings in Classroom Block.	2028	2028	$283,500.00
				$338,500.00

Excluded Projects

Title	Details
Installation Subsoil drainage system on playfield	Excluded as this is anticipated to be taken care of in either of the new builds underway on both fields.
Minor Items	Items under $5,000.00 and identified as maintenance and included on the minor items list.

Projected Rolls

July-2020	July-2021	July-2022	July-2023	July-2024	July-2025
239	264	280	300	320	340

Projected Teaching Spaces

Actual	Guide	July-2022	July-2023	July-2024	July-2025
17	20	20	22	23	24
Surplus / Deficit	3 deficit	3 deficit	5 deficit	6 deficit	7 deficit

#567-23-01 - AMS/5YA: A1, F, G, H: External Learning Environment & Lighting Replacement

School #567 - Te Wharekura o Te Kaokaoroa o Patetere

Project Type School (Prof. PM)

Details This project will utilise the AMS funding to create an external learning environment off the North-East end of the Wharekai. The scope will consist of a new deck with retractable polycarbonate sides to create an outdoor space usable in all weather conditions.

This project also addresses the priority 2 and 3 items identified the condition assessment and specialist reports. Priority 2's including roofing and door replacements to the relocatables and electrical works across block A1, G and H. Priority 3's including carpet replacement in the Wharehui and lighting replacement across A1, F and H.

✓ Is Essential Infrastructure ✓ Is Fit for Purpose Learning Environments ✗ Is Discretionary

Funding Allocation

Funding Source	Original	Remaining For This Plan	Allocated In This Plan	Allocation To This Project
5YA - 2022/23 - Capital	$321,600.00	$321,600.00	$321,600.00	$92,250.00
Accelerated Modernisation Scheme - 2022/23 - Capital	$200,000.00	$200,000.00	$200,000.00	$100,000.00
Total MOE Allocation				**$192,250.00**
Total MOE Funding Required				**$192,250.00**
Total BOT Funding Required				**$0.00**
Total Other Contribution Required				**$0.00**
Total Funding Required				**$192,250.00**

Milestones

Milestones		Project Allocation	
Initiation	July 2022	Fees Release	$19,225.00
Construction	December 2022	Construction	$153,800.00
Practical Completion	February 2023	Retention	$19,225.00
			$192,250.00

Scope of Work

Details	Description	Comment

#567-23-01 - AMS/5YA: A1, F, G, H: External Learning Environment & Lighting Replacement

Block A1		
Wharehui/Floor Coverings	Condition assessment identified carpet at end of life and needing replacement.	- Replace carpet with new carpet tiles. Allow for light floor preparation.
Admin/Lighting	**Specialist electrical report identified fluorescent light fittings at end of life that require upgrading.**	**- Replace 8x downlight fittings in circulation spaces. - Replace 4x troffer light fittings in Principal office. - Replace 4x troffer light fittings in Deputy Principal office. - Replace 8x troffer light fittings in Assistant Principal offices. - Replace 3x troffer light fittings in Finance office. - Replace 9x downlight fittings in Bathrooms. - Replace 1x light fittings in sickbay. - Replace 1x light fittings in Doctors office. - Replace 3x light fittings in Uniform room. - Replace 5x light fittings in Paint room. - Replace 15x troffer light fittings in Staffroom.**
Internal/Emergency Lighting	Specialist electrical report identified defective emergency and exit lighting that require repalcement.	- Replace exit light in Wharenui. - Replace exit light in Reception. - Replace exit light in Staffroom.
Block F		
Wharekai/Lighting	Specialist electrical report identified fluorescent light fittings at end of life that require upgrading.	- Replace 12x downlight fittings. - Replace fluorescent external light fittings with new LED.
External Learning Environment	**The AMS funding will be utilised to create an external learning space off the North-East end Wharekai to create the feeling of a larger dining space to support the growing roll.**	- Remove cobblestones to area under existing canopy. - Install new decking sub-floor structure with decking timber. Height of new deck to be level with existing cobblestone surrounds. - Install rubber entry ramp in front of access door for all purpose access onto the deck. - Create timber supporting frame between existing steel canopy portal frame to create a solid gable with openings on all 3x sides. - Install aluminum track with polycarbonate retractable sides in new timber frame for all weather protection. Refer to Redline Drawing attached.

#567-23-01 - AMS/5YA: A1, F, G, H: External Learning Environment & Lighting Replacement

Block G			
	Classrooms/Emergency Lighting	Specialist electrical report identified defective emergency lighting that require replacement.	- Replace fluorescent emergency light fittings with new LED fittings.
Block H			
	Sports Centre/Lighting	Specialist electrical report identified fluorescent light fittings at end of life that require upgrading.	- Replace 20x electronic light fittings in Gymnasium. - Replace 3x fluorescent light fittings with LED in entrance. - Replace 6x light fittings in Showers.
	Sports Centre/Emergency Lighting	Specialist electrical report identified defective emergency lighting that require replacement.	- Replace emergency light fittings in Gymnasium. - Replace exit light fittings in Fitness centre.
Blocks H, I			
	External Doors	Condition assessment identified defective external doors for replacement.	- Replace timber door leaf with new aluminium door to fit in existing frame. - Make good to existing frame.
	Block H Roof	Specialist roofing report identified roofing defects.	- Replace roofing iron with new including flashings, gutters and downpipes.
	Electrical	Specialist electrical report identified DB at end of life and due for replacement	- Replace 5x distribution board with new. Ensure DB include RCD protection and sufficient space for future LED installation.

Blocks

Name	Room Details	T/S	CM / BOT	Net Area		Gross Area		Amount		
				Existing	New	Existing	New	MOE	BOT	Other
#A1 - Administration/Wharehui	Wharehui	1	0%	297.08m²	297.08	418.00	418.00	$25,875.00	$0.00	$0.00
#F - Wharekai		1	0%	122.80m²	122.80	136.00	136.00	$105,625.00	$0.00	$0.00
#G - Classrooms		10	0%	588.10m²	588.10	762.00	762.00	$2,500.00	$0.00	$0.00
#H - Gynasium		1	0%	527.30m²	527.30	618.00	618.00	$15,000.00	$0.00	$0.00
#H - Block H- R12		2	0%	130.00m²	130.00	135.00	135.00	$24,500.00	$0.00	$0.00
#I - Block I- R11		2	0%	130.00m²	130.00	161.00	161.00	$18,750.00	$0.00	$0.00
								$192,250.00	**$0.00**	**$0.00**

#567-23-01 - AMS/5YA: A1, F, G, H: External Learning Environment & Lighting Replacement

Condition Assessment

Records that will be addressed	Value
Replace exit and emergency light fittings throughout.	$5,500.00
A1: Replace carpet in Wahrehui.	$8,000.00
A1: Replace fluorescent light fittings with new LED in Admin.	$11,500.00
F: Replace fluorescent light fittings with new LED.	$5,000.00
H: Replace fluorescent light fittings with new LED.	$9,400.00
H Relocatable: Replace 2x external doors and door frame	$5,000.00
H Relocatable: Replace roof.	$14,600.00
I Relocatable: Replace 4x external doors and door frame.	$10,000.00
Replace 5x distribution boards in Block I and H (Relocatables).	$5,000.00
	$74,000.00

Designing Quality Learning Spaces (DQLS)/Block Comfort

DQLS Aspect	Response
Ventilation and air quality issues	N/A
Lighting levels or glare	Yes
Noise levels or acoustics	N/A
Heat / Cold (thermal comfort)	N/A

Functionality

This project addresses the following identified functionality issues.

SEPE Reference
The indoor-outdoor connection of this block supports desired teaching and learning approaches e.g. ease of access to outdoor learning spaces, views of outside
Shared spaces like halls, gyms, libraries and multipurpose spaces support desired variety of activities e.g. presentations, drama, whanau gatherings, performance and hospitality
Site and its structures provide protection from the elements e.g. shelter from the wind, rain and sun

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

#567-23-02 - AMS/5YA: Site: New Court Canopy

School #567 - Te Wharekura o Te Kaokaoroa o Patetere

Project Type School (Prof. PM)

Details This project will utilise the AMS funding and remaining 5YA funding (after all priority 2's are completed) to build a new steel court canopy over netball courts to for the school to use as the courts external learning space all year round.

× Is Essential Infrastructure ✓ Is Fit for Purpose Learning Environments × Is Discretionary

Funding Allocation

Funding Source	Original	Remaining For This Plan	Allocated In This Plan	Allocation To This Project
5YA - 2022/23 - Capital	$321,600.00	$321,600.00	$321,600.00	$229,350.00
Accelerated Modernisation Scheme - 2022/23 - Capital	$200,000.00	$200,000.00	$200,000.00	$100,000.00
Total MOE Allocation				**$329,350.00**
Total MOE Funding Required				**$329,350.00**
Total BOT Funding Required				**$0.00**
Total Other Contribution Required				**$0.00**
Total Funding Required				**$329,350.00**

Milestones

Milestones		Project Allocation	
Initiation	February 2023	Fees Release	$32,935.00
Construction	October 2023	Construction	$263,480.00
Practical Completion	February 2024	Retention	$32,935.00
			$329,350.00

Scope of Work

Details	Description	Comment
Block 567/519		

#567-23-02 - AMS/5YA: Site: New Court Canopy

New Canopy	The AMS funding will be utilised to create an external learning space over the existing courts by installing a large canopy structure.	- Prepare site wide service location plan. - Install a new 35mx25m steel canopy structure with longrun roofing iron and clearlight sections over existing courts. - Install new storm water system connected into existing system to support the extended roof catchment area of the canopy.

Blocks

Name	Room Details	T/S	CM / BOT	Net Area		Gross Area		Amount		
				Existing	New	Existing	New	MOE	BOT	Other
#567/519 - Te Kura o Te Kaokaoroa o Patetere	Courts	17	100%	$0m^2$	30700.00	30743.00	30743.00	$329,350.00	$0.00	$0.00
								$329,350.00	$0.00	$0.00

Condition Assessment

Records that will be addressed	Value
	$0.00

Designing Quality Learning Spaces (DQLS)/Block Comfort

DQLS Aspect	Response
Ventilation and air quality issues	N/A
Lighting levels or glare	N/A
Noise levels or acoustics	N/A
Heat / Cold (thermal comfort)	N/A

Functionality

This project addresses the following identified functionality issues.

#567-23-02 - AMS/5YA: Site: New Court Canopy

SEPE Reference
The indoor-outdoor connection of this block supports desired teaching and learning approaches e.g. ease of access to outdoor learning spaces, views of outside
Shared spaces like halls, gyms, libraries and multipurpose spaces support desired variety of activities e.g. presentations, drama, whanau gatherings, performance and hospitality
Facilities support desired level of community engagement and activities e.g. after school sports teams, homework clubs, adult education, social services
Site and its structures provide protection from the elements e.g. shelter from the wind, rain and sun

10YPP / 5YA Amendment Application Form

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Provide this Amendment Application and a copy of the current 5YA to the 10YPP Consultant to complete.

Application Details

Date of Application	4/07/2024	5YA Start Year	2022/23
School ID	567	Teaching Space (sur/def)	20 (-3)
School Name	Te Wharekura o Kaokaoroa o Patetere	Net Area (sur/def)	1795 (-811)
Property Advisor	Jacob Draper	5YA Funding	$ 321,600.00
Consultant Name	Sharyn Flintoft	School Investment Package	
Consultant Company	Waikato School Property Services	Accelerated Modernisation Scheme	$ 200,000.00
Consultant Phone	027 2902029	BOT/3rd Party Contribution	$ 55,000.00
Consultant Email	contact@wsps.co.nz	Total	$ 576,600.00

Please provide justification for projects that have been removed, new projects added, or significant scope change. For all new projects a budget and scope are required, please fill out the 'New Projects' sheet to record these. (Use Alt-Enter to move to a new line).

Project #236992 CANCELLED
Project #239177 CANCELLED
Project #239174 CANCELLED
Project #239173 COMPLETED
Project #239175 COMPLETED

UPDATED PROJECT #236993 AMS/5YA/BOT: Site: New Court Canopy 5YA/AMS $462,462.79 + BOT $55,000.00

Property Advisor comment / support:

The Wharekura seeks to focus solely on a court canopy rather than split their AMS funding between two projects. All items not being completed by doing this are also priority 3 items so there us no issues with funding being used for a lower priority.

H Block roofing was originally identified as being needed however capital works actually completed this replacement while building the new 6 TS block for the wharekura.

Current 5YA			Proposed 5YA			
Year & Proj ID	*Project Name*	*Value*	*Year & Proj ID (if known)*	*Project Name*	*Value*	*Status*
236992	AMS/5YA: A1,F,G,H: Exterior Learning Environment & Lighting Replacement	$ 192,250.00	236992	AMS/5YA: A1,F,G,H: Exterior Learning Environment & Lighting Replacement	$ -	Cancelled
236993	AMS/5YA Site: New Court Canopy	$ 329,350.00	236993	AMS/5YA/BOT Site: New Court Canopy 5YA/AMS $462462.79 + BOT $55000	$ 517,462.79	Proposed
		$ -	239173	5YA: AFGHI Electrical Upgrade	$ 45,914.71	Closed
		$ -	239174	5YA: H: Roofing Replacement was $22k	$ -	Cancelled
		$ -	239175	5YA/AMS: A1 Floor Covering Replacement	$ 13,222.50	Closed
		$ -			$ -	[select]
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	Total	$ 521,600.00		Total	$ 576,600.00	

Rationalisation Plan (if applicable) ☐ Sketches (if applicable) ☐ Reports (if applicable) ☐ WebFM Updated (mandatory) ☐

Board of Trustees (Chairperson)

Print Name: Kyle Amopiu

Signature: K. Amopiu

Date: 25.5.24

Property Advisor

Print Name:

Signature: Jacob Draper Digitally signed by Jacob Draper Date: 2024.08.07 15:02:34 +12'00'

Date:

Peer Review (for Ministry use)

Print Name:

Title:

Signature:

Date:

Delegated Financial Authoriser (for Ministry use)

Print Name:

Title:

Signature: Peter Hannam Digitally signed by Peter Hannam Date: 2024.08.07 16:40:26 +12'00'

Date:

13. Finances

Target:
To resource programs and initiatives and meet end of year budget projections.

Goal:
Dedicated to establishing a reputation of fiscal responsibility, while maximizing opportunities for all stake holders at Te Wharekura o Te Kaokaoroa o Pātetere.

Rationalle:
A wharekura's reputation is enhanced by prudent management of financial resources. A Board of Trustees must strategically plan to ensure governments, and indeed the publics, expectations are met.

Actions:

- Beginning of the year financial projections established.
- Monthly financial accounts created and monitored.
- Staff administer areas of responsibility within agreed procedures and parameters.
- Yearly audit occurs.
- Generated staffing formulas and budgets are created and monitored.
- End of year financial statements prepared.
- Statement of Variance created annually.

Summary:
2025 followed the actions required for all our financial obligations.

We concluded the year with a considerable amount of available funds, however these were made up of significant targeted funds already received.

1. Netball Court Cover
This project has been completed in 2025.

2. Buses
We are directly resourced for transport and we replace our oldest bus from the fleet regularly. 2025 saw one bus replacement and two buses disposed of.

At our end of year Board of Trustees meeting our Financial Advisor Trish Gordon from ESL attended and presented the overall performance and an annual report to our board.

We have an increased financial standing in all areas of assets and available funds, largely offset by a Banked Staffing reimbursement that is expected again in 2026.

We have an excellent relationship with both Cookson Forbes (Auditor) and our financial provider Education Services Limited. Our Executive Officer continues to foster relationships and high-level accounting practices within Te Wharekura o Te Kaokaoroa o Pātetere. E.R.O also made positive comments around our financial management.

2026 will require prudent financial planning and management to increase the overall school equity and reserves.