

TE KURA O TE KAO

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1
Principal:	Hemi Takawe
School Address:	6603 Far North Road
School Postal Address:	6603 Far North Road RD 4, Kaitaia, 0484
School Phone:	09 409 7813
School Email:	office@tekao.school.nz

Accountant / Service Provider:



TE KURA O TE KAO

Annual Report - For the year ended 31 December 2021

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Te Kura o Te Kao

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

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Full Name of Presiding Member

Te Wenita Takawa

Full Name of Principal

Miri

Signature of Presiding Member

[Signature]

Signature of Principal

31 May 2022

Date:

31 May 2022

Date:

Te Kura o Te Kao
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$
Revenue			
Government Grants	2	754,923	501,174
Locally Raised Funds	3	62,479	31,900
Interest Income		321	-
Gain on Sale of Property, Plant and Equipment		5,208	-
		<u>822,931</u>	<u>533,074</u>
Expenses			
Locally Raised Funds	3	5,623	15,900
Learning Resources	4	378,322	269,920
Administration	5	151,001	91,003
Finance		2,065	101
Property	6	120,943	121,575
Depreciation	11	43,612	28,334
Loss on Disposal of Property, Plant and Equipment		-	-
Transport		5,860	6,200
		<u>707,426</u>	<u>533,033</u>
Net Surplus / (Deficit) for the year		115,505	41
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>115,505</u></u>	<u><u>41</u></u>

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 Kura o Te Kao

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$
Equity at 1 January		478,232	401,712
Total comprehensive revenue and expense for the year		115,505	41
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant		984	-
Equity at 31 December		594,721	401,753
Retained Earnings		594,721	401,753
Equity at 31 December		594,721	401,753

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

Te Kura o Te Kao

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$
Current Assets			
Cash and Cash Equivalents	7	345,355	176,495
Accounts Receivable	8	60,184	29,508
GST Receivable		2,869	-
Prepayments		4,094	1,037
Inventories	9	740	1,562
Investments	10	-	127,406
Funds owed for Capital Works Projects	15	-	-
		413,242	336,008
Current Liabilities			
GST Payable		-	71,507
Accounts Payable	12	49,987	39,912
Provision for Cyclical Maintenance		-	-
Finance Lease Liability	14	8,965	1,418
Funds held for Capital Works Projects	15	49,822	-
Funds held on behalf of Teacher-Led Innovation Cluster	16	-	7,023
		108,774	119,860
Working Capital Surplus/(Deficit)		304,468	216,148
Non-current Assets			
Property, Plant and Equipment	11	348,636	237,334
		348,636	237,334
Non-current Liabilities			
Provision for Cyclical Maintenance	13	48,250	50,000
Finance Lease Liability	14	10,133	1,729
		58,383	51,729
Net Assets		594,721	401,753
Equity		594,721	401,753

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

Te Kura o Te Kao
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021
	Note	Actual	Budget
		\$	(Unaudited)
		\$	\$
Cash flows from Operating Activities			
Government Grants		327,439	230,355
Locally Raised Funds		54,498	1,500
Goods and Services Tax (net)		9,414	-
Payments to Employees		(110,277)	(80,019)
Payments to Suppliers		(125,231)	(636,429)
Interest Paid		(2,065)	(101)
Interest Received		321	-
Net cash from/(to) Operating Activities		154,099	(484,694)
Cash flows from Investing Activities			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		16,087	-
Purchase of Property Plant & Equipment (and Intangibles)		(83,262)	(17,000)
Proceeds from Sale of Investments		-	-
Net cash from/(to) Investing Activities		(67,175)	(17,000)
Cash flows from Financing Activities			
Furniture and Equipment Grant		984	-
Finance Lease Payments		(7,865)	(1,289)
Funds Administered on Behalf of Third Parties		49,342	-
Net cash from/(to) Financing Activities		42,461	(1,289)
Net increase/(decrease) in cash and cash equivalents		129,385	(502,983)
Cash and cash equivalents at the beginning of the year	7	215,970	679,478
Cash and cash equivalents at the end of the year	7	345,355	176,495

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means central teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these statements.

Te Kura o Te Kao

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Te Kao (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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure threshold of \$30 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

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 option 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower 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 not trivial.

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 to buildings owned by the Crown 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:

Building Improvements	40 Years
Buildings	40 Years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Leased Assets	3 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated to be three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

m) 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.

n) 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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.

o) 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 are recorded as revenue as the obligations are fulfilled and the fees 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.

p) 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 Expenses.

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. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. 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 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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 statements 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

	2021 Actual \$	2021 Budget (Unaudited) \$	/
Operational Grants	249,748	211,835	
Teachers' Salaries Grants	357,378	187,844	
Use of Land and Buildings Grants	75,982	82,975	
Other MoE Grants	71,815	18,520	
	<u>754,923</u>	<u>501,174</u>	

The school has opted in to the donations scheme for this year. Total amount received was \$5,700.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	/
Revenue			
Donations & Bequests	9,517	-	
Fees for Extra Curricular Activities	20,929	1,500	
Trading	1,439	500	
Fundraising & Community Grants	3,059	-	
Other Revenue	27,535	29,900	
	<u>62,479</u>	<u>31,900</u>	
Expenses			
Trading	831	500	
Fundraising & Community Grant Costs	1,018	-	
Other Locally Raised Funds Expenditure	3,774	15,400	
	<u>5,623</u>	<u>15,900</u>	
<i>Surplus for the year Locally raised funds</i>	<u>56,856</u>	<u>16,000</u>	

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	/
Curricular	23,412	36,260	
Equipment Repairs	1,178	5,300	
Information and Communication Technology	268	17,000	
Library Resources	-	-	
Employee Benefits - Salaries	349,275	201,960	
Staff Development	4,189	9,400	
	<u>378,322</u>	<u>269,920</u>	

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$
Audit Fee	4,291	-
Board Fees	2,600	4,500
Board Expenses	2,697	3,900
Communication	2,063	1,650
Consumables	2,621	3,200
Operating Lease	670	800
Other	8,975	6,450
Employee Benefits - Salaries	80,904	65,903
Insurance	393	-
Service Providers, Contractors and Consultancy	4,584	4,600
Healthy School Lunch Programme	41,203	-
	151,001	91,003

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$
Caretaking and Cleaning Consumables	3,858	4,100
Cyclical Maintenance Provision	11,750	10,000
Grounds	6,976	2,500
Heat, Light and Water	15,629	12,500
Repairs and Maintenance	6,748	9,500
Use of Land and Buildings	75,982	82,975
	120,943	121,575

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$
Bank Accounts	345,355	176,495
Cash and cash equivalents for Statement of Cash Flows	345,355	176,495

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

Of the \$345,355 Cash and Cash Equivalents \$66,211 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	/
Receivables	281	179	
Banking Staffing Underuse	31,400	14,097	
Interest Receivable	-	1,424	
Teacher Salaries Grant Receivable	28,503	13,808	
	<u>60,184</u>	<u>29,508</u>	
Receivables from Exchange Transactions	281	1,603	
Receivables from Non-Exchange Transactions	59,903	27,905	
	<u>60,184</u>	<u>29,508</u>	

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	/
Stationery Sales	-	274	
Uniform Sales	740	1,288	
	<u>740</u>	<u>1,562</u>	

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	/
Current Asset			
Short-term Bank Deposits	-	127,406	
Total Investments	<u>-</u>	<u>127,406</u>	

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Tot
2021	\$	\$	\$	\$	\$	
Buildings	133,465	-	-	-	(5,600)	
Building Improvements	89,624	3,300	-	-	(3,859)	
Furniture and Equipment	26,413	42,262	-	-	(9,146)	
Information and Communication Technology	14,519	3,943	-	-	(7,218)	
Motor Vehicles	15,836	41,731	(10,879)	-	(7,061)	
Leased Assets	30,148	1,473	-	-	(10,477)	
Library Resources	413	-	-	-	(251)	
Balance at 31 December 2021	310,418	92,709	(10,879)	-	(43,612)	

The net carrying value of equipment held under a finance lease is \$21,144 (2020: \$30,148)

	2021	2021	2021	2020	2020	N
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	
	\$	\$	\$	\$	\$	
Buildings	224,000	(96,135)	127,865	224,000	(90,535)	
Building Improvements	140,173	(51,108)	89,065	136,873	(47,249)	
Furniture and Equipment	252,751	(193,222)	59,529	210,489	(184,076)	
Information and Communication Technology	49,528	(38,284)	11,244	51,896	(37,377)	
Motor Vehicles	41,730	(2,103)	39,627	24,786	(8,950)	
Leased Assets	34,308	(13,164)	21,144	34,148	(4,000)	
Library Resources	35,690	(35,528)	162	35,690	(35,277)	
Balance at 31 December	778,180	(429,544)	348,636	717,882	(407,464)	

12. Accounts Payable

	2021	2021
	Actual	Budget (Unaudited)
	\$	\$
Creditors	12,835	20,644
Accruals	3,291	2,920
Employee Entitlements - Salaries	28,503	13,808
Employee Entitlements - Leave Accrual	5,358	2,540
	49,987	39,912
Payables for Exchange Transactions	49,987	39,912
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-
Payables for Non-exchange Transactions - Other	-	-
	49,987	39,912

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$
Provision at the Start of the Year	40,000	40,000
Increase to the Provision During the Year	10,000	10,000
Adjustment to the Provision	1,750	-
Use of the Provision During the Year	(3,500)	-
Provision at the End of the Year	<u>48,250</u>	<u>50,000</u>
Cyclical Maintenance - Current	-	-
Cyclical Maintenance - Term	48,250	50,000
	<u>48,250</u>	<u>50,000</u>

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:

	2021 Actual \$	2021 Budget (Unaudited) \$
No Later than One Year	10,293	1,418
Later than One Year and no Later than Five Years	10,833	1,729
Future finance charges	(2,028)	-
	<u>19,098</u>	<u>3,147</u>
Represented by		
Finance lease liability - Current	8,965	1,418
Finance lease liability - Term	10,133	1,729
	<u>19,098</u>	<u>3,147</u>

15. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	B
Multi-purpose Room Refurbishment	214766	(7,912)	439,970	(365,847)	-	
Classroom Refurbishment	214767	(48,046)	49,500	(17,843)	-	
Aeration System	214770	(5,684)	5,684	-	-	
AMS/SIP: MPS Waharoa, Admin Refurb Inc	completed	4,702	(31,027)	26,325	-	
Roofing Works and Staff Toilet Income	completed	33,912	(49,500)	15,588	-	
Drainage Potable Water	214771	(574)	574	-	-	
Totals		(23,602)	415,201	(341,777)	-	

Represented by:

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

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	B
Library Carpet Income	completed	(785)	785	-	-	
Multi-purpose Room Refurbishment	214766	3,246	-	(11,158)	-	
Classroom Refurbishment	214767	109,179	-	(157,225)	-	
Aeration System	214770	142,025	-	(147,709)	-	
AMS/SIP: MPS Waharoa, Admin Refurb Inc	in progress	(4,033)	31,027	(22,292)	-	
Roofing Works and Staff Toilet Income	in progress	46,847	-	(12,935)	-	
Drainage Potable Water	214771	47,808	-	(48,382)	-	
Rationalisation Income	completed	211,925	83,366	(295,291)	-	
Totals		556,212	115,178	(694,992)	-	

16. Funds held on behalf of Teacher-Led Innovation Cluster

Kiwi Park School is the lead school and holds funds on behalf of the Kiwi Park cluster, a group of schools funded by the Ministry of Education to share ICT professional development.

	2021 Actual \$	2021 Budget (Unaudited) \$
Funds Held at Beginning of the Year	13,539	7,023
Funds Received from Cluster Members	-	-
Funds Spent on Behalf of the Cluster	13,539	-
ICT Professional Development Distribution of Funds		
School A		
School B		
School C		
School D		
Funds Held at Year End	-	7,023

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank

Non Current Assets

Property Plant and Equipment

Current Liabilities

Operating Creditors

Non Current Liabilities

Borrowings

Equity

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client 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 of such transactions.

18. Remuneration

Key management personnel compensation

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

	2021 Actual	
	\$	
<i>Board Members</i> Remuneration	2,600	
<i>Leadership Team</i> Remuneration	217,361	
Full-time equivalent members	2.00	
Total key management personnel remuneration	<u>219,961</u>	

There are 3 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that met 10 and 10 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 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:

	2021 Actual	
	\$000	
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	12
Benefits and Other Emoluments	4 - 5	
Termination Benefits	-	

Other Employees

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

Remuneration	2021	
\$000	FTE Number	FTE
100 - 110	-	
	<u>0.00</u>	

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

19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	
Total	-	
Number of People	-	

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculation of potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the schools sector may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$508,857 contract for the Multi-purpose Room Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$457,970 has been received of which \$391,759 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$185,000 contract for the Classroom Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$166,500 has been received of which \$182,889 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$180,000 contract for the Multi-purpose Room Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$18,000 has been received of which \$25,912 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$130,000 contract for the Classroom Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$117,000 has been received of which \$165,046 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$175,000 contract for the Aeration System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$157,500 has been received of which \$163,184 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$55,000 contract for the Drainage Potable Water as agent for the Ministry of Education. This project is fully funded by the Ministry and \$49,500 has been received of which \$50,074 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	670	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$
Cash and Cash Equivalents	345,355	176,495
Receivables	60,184	29,508
Investments - Term Deposits	-	127,406
Total Financial assets measured at amortised cost	405,539	333,409

Financial liabilities measured at amortised cost

Payables	49,987	39,912
Finance Leases	19,098	3,147
Total Financial Liabilities Measured at Amortised Cost	69,085	43,059

23. Events After Balance Date

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

24. Comparatives

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

Te Kura o Te Kao


Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Maria Wiki	Presiding Member	Elected	Sep 2022
Te Werita James Takawe	Principal		
Ngawaiata Evans	Principal		Dec 2020
Renee Ratu	Parent Representative	Elected	Sep 2022
Chloe Cooper	Parent Representative	Elected	Sep 2022
Mihiterina Eruera	Parent Representative	Elected	Sep 2022
Bryar Crewther-Abraham	Parent Representative	Elected	Sep 2022
Matiu Wiki	Staff Representative	Elected	Sep 2022

Te Kura o Te Kao

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$626 (excluding GST). The funding was spent on sporting endeavours.



Te Kura o Te Kao
Kia Marama

2021

Analysis of Variance

MAHERE 2021 - Ākongā Achievement Targets

2021 AIM	<p>To increase ākongā tau 1 – 8 achieving reo matafani and reo kauite, Manawa ora, Manawa toa mō Te Reo Matafani me te Pāngarau.</p>			
<p>BASELINE DATA</p>	<p>At the end of 2019, ākongā tau 1 – 8 NW Kōrero 41% achieved ora/toa NW Tuhituhi 41% achieved ora/toa NW Pānuī 46.2% achieved ora/toa NW Pāngarau TRK 71.8% achieved ora/toa</p>	<p>At the end of 2020, ākongā tau 1 – 8 NW Kōrero 75.7% achieved ora/toa NW Tuhituhi 73.7% achieved ora/toa NW Pānuī 64.7% achieved ora/toa NW Pāngarau TRK 68.8% achieved ora/toa</p>		
2021 TARGETS	<p>By the end of 2021, ākongā tau 1 – 8</p>			
	<p>TE TAPAPA / TE MAHINGA Tuhituhi Ka eke ngā tamariki tau 1-8 ki te 65% ki tō taumata mō te tau 2021.</p>	<p>TE TAPAPA / TE MAHINGA Pānuī Ka eke ngā tamariki tau 1-8 ki te 70% ki tō rātou taumata mō te tau 2021.</p>	<p>TE TAPAPA / TE MAHINGA Pāngarau Ka eke ngā tamariki tau 1-8 ki te 75% ki tō rātou taumata mō te tau 2021.</p>	<p>TE TAPAPA / TE MAHINGA Reo-ā-waha Ka eke ngā tamariki tau 1-8 ki te 65% ki tō rātou taumata mō te tau 2021.</p>
<p>Specific Action to Achieve our Target</p>		<p>By whom By when</p>	<p>Indicators of progress and success</p>	<p>2021 Analysis of Variance 2022 Future Action</p>

<p>Kaiako Reo Māori participate in targeted PLD that lifts Te Reo Matafani, Te Reo Kaute, marau-a-kura, programmes with confidence and proficiency</p>	<p>All Kaiako</p>	<p>Students gain competence, skill, knowledge from high quality reo Māori immersion learning</p>	<p>It was evident in 2021 that the proficiency of Te Reo Maori had lifted amongst staff although a Continued demand to have reo o te kainga from kaumatua and kuia visits. With the restrictions of COVID, we were unable to expand in this support due to mandatory vaccinations and trying to navigate our way through new processes with providers and allowing this PLD to happen onsite or offsite with kaiako.</p>
<p>Classrooms are safe and inviting learning spaces that reflect student skill, knowledge, and inquiry</p>	<p>All kaiako All year</p>	<p>Resources and references support student learning and their work is well displayed</p>	<p>This year we went through a number of building and learning space and classroom changes with buildings. The school throughout the first half of the year was under construction. We now have the spaces and environment to cater for</p>

<p>Ākonga actively engage in a range of stimulating, kōrero mai, kōrero atu learning experiences</p>	<p>All kaiako All year</p>	<p>Ākonga maintain te reo Māori as the principal language of learning and conversation at kura</p>	<p>many kaupapa and the ability to highlight and display the abilities and mahi of our tamariki. Ko te reo te take I tae mai nga tamariki me nga matua ki tenei kaupapa o te kura. The conversational language of delivery and instruction in the kura is Te Reo Maori.</p>
<p>Ākonga and Kaiako learn together to acquire and advance matihiko skills and knowledge to meet their needs and interests</p>	<p>All kaiako All year</p>	<p>Staff alongside tamariki to strengthen ability around the use of Chromebooks more effectively to provide and motivate tamariki learning.</p>	<p>Matatau nga kaiako me nga tamariki ki enei taputapu. Our staff and tamariki are well-equipped with the skill to use the devices across the kura. We have upgraded many of our devices to support th learning tools for delivery and use across the kura.</p>
<p>Kaiako meet the NAG 2A mandatory reporting requirements for students, parents and the Ministry</p>	<p>All kaiako Half/Full year</p>	<p>Students and parents receive and read details about progress and achievement.</p>	<p>The kura has fulfilled the mandatory reporting requirements for student parents and Ministry for the year of 2021.</p>

<p>Ākonga receive constructive feedback and feed forward for their work that results from quality classroom practice and Kāhui Kaiako professional support.</p>	<p>All kaiako All year</p>	<p>Kaiako provide experiences that result in each ākonga enjoying shift, progress, and achievement to the next or higher level.</p>	<p>All tamariki alongside staff have received constructive feedback and vice versa between kaiako and tamariki in all akomanga. I have noticed an increase in levels of engagement and this intern has given shift to enjoyment and progress across the learning of tamariki in our kaupapa and kura environment.</p>
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Analysis of Variance: Reo Matakini Achievement

Purpose: To enable the board, students and whānau to evaluate student reo matakini progress and achievement results against the annual targets in the kura charter.

FOCUS: Reo Matakini - kōrero, pānui, tuhituhi

STRATEGIC AIM: To lift student achievement by providing quality learning that expresses the Marau ā-Kura. This will entail Reo Matakini achievement focus with priority for reo kōrero, Pānui and Tuhituhi with PLD support for kaiako and support for ākonga at risk of not achieving.

ANNUAL AIMS:

1. Kaiako will design and articulate the Marau ā-Kura and programmes of learning for meeting the annual student achievement targets and to ensure each student experiences success

2. Kaiako will adhere to the kura Policy Framework and Procedures that ensure that planning, assessment, data analysis, and reporting requirements are met on time and on schedule
3. Tumuaiki, working with kaiako, will provide bi-annual student achievement reports to students and their parents; and meet reporting requirements to the board and wider community.
4. Tumuaiki will lead the implementation of Ākonga learning and voice to provide feedback and feed forward knowledge and learning to lift student achievement in Reo Matafani.

DATA, Term 4 2019 ākonga tau 1 - 8

NW Kōrero	41% achieved ora/toa	59% Whai Manawa ora
NW Tuhituhi	41% achieved ora/toa	59% Whai Manawa ora
NW Pānui	46.2% achieved ora/toa	53.8% Whai Manawa ora

DATA, Term 4 2020 ākonga tau 1 - 8

NW Kōrero	75.7% achieved ora/toa	
NW Tuhituhi	73.7% achieved ora/toa	
NW Pānui	64.7% achieved ora/toa	

COMPARATIVE DATA, Term 4 2021 ākonga tau 1 - 8

NW Kōrero	54.2% achieved ora/toa	45.8% Whai Manawa ora
NW Tuhituhi	74.1% achieved ora/toa	25.9% Whai Manawa ora
NW Pānui	68.5% achieved ora/toa	31.5% Whai Manawa ora

ANALYSIS:

The data from 2021 end of year results have shown a good shift with tamariki in panui and tuhituhi with a decrease in reo a waha across the kura within Te Reo Matafani.

There was an increase in all areas of te reo matafani. In pānui data increased from 64.7% to 68.5% in years 1-8. The set target for 2021 was 70%. Although we did not reach our set target for pānui, we are happy with the shift and progress made in this

area, particularly in year 5 to 8. We had a slight increase in tuhituhi from 73.7% to 74.1%. Our set target for tuhituhi for 2021 was 75%. We did not quite reach this target, but are happy with the shift and progress made across the levels despite the shifting back and forth with online and onsite learning during COVID lockdowns. This was due to revisiting delivery of programmes across the kura teina and support given by Kia Atamai PLD support. We did focus on lifting our reo a waha across the school but did find that progress made with te reo a waha was challenging when tamariki were at home for periods of time with whanau with limited or no reo during COVID lockdowns. In reo ā waha we saw an decrease from 75.7%, to 54.2% with our main target of 65% for 2021. We worked hard during the year when together online or on site to strengthen reo with our kaiarahi reo Māori present throughout the year within akomanga and online delivery. All kaiako across the kura made considerable efforts to increase the delivery and quality of te reo kōrero across the kura.

Within the kura teina it was evident that the new kaiako with support from the senior kaiako in the kura teina and the delivery of quality pedagogy and programmes showed an increase in area of reo matatini. It also identified the need to continue to support all kaiako with their Pānui programmes and pedagogy with PLD support from Kia Atamai facilitator to help strengthen delivery and outcomes for taurira in all year levels with robust PLD sessions with kaiako across the kura.

Kaiako throughout the year encountered challenges, throughout COVID-19 periods with lockdowns and the shift from online to onsite learning and the unsettling this created. They had to improvise and design and articulate online programmes of learning for meeting the annual student achievement targets and to ensure each student was receiving the best experiences in Te Reo Matatini. Kaiako through planning, assessment, data analysis, and reporting were able to make informed decisions around student Te Reo Matatini development and the delivery of programmes to accommodate student needs in Pānui, Tuhituhi, and Kōrero.

In 2022, it is important that we continue to strengthen our delivery of programmes. Continue having external support from PLD provider in Kia Atamai, kaiarahi reo Māori, with the support of our kaukatua and kuia if COVID guidelines allow us.

Analysis of Variance: Pāngarau Achievement

Purpose: To enable the board, students and whānau to evaluate student Pāngarau progress and achievement results against the annual targets in the kura charter.

FOCUS: Pāngarau

STRATEGIC AIM: To lift student achievement by providing quality learning that expresses the Marau ā-Kura. This will entail ngā whenu Pāngarau.

ANNUAL AIMS:

5. Kaiako will design and articulate the Marau ā-Kura and programmes of learning for meeting the annual student achievement targets and to ensure each student experiences success
6. Kaiako will adhere to the kura Policy Framework and Procedures that ensure that planning, assessment, data analysis, and reporting requirements are met on time and on schedule
7. Tumuaki, working with kaiako, will provide bi-annual student achievement reports to students and their parents; and meet reporting requirements to the board and wider community.
8. Tumuaki will lead the implementation of Ākonga learning and voice to provide feedback and feed forward knowledge and learning to lift student achievement in Pāngarau.

DATA, Term 4 2019 ākonga tau 1 - 8

NW Pāngarau	TRK	71.8% achieved ora/toa	28.2% Whai Manawa ora
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DATA, Term 4 2020 ākonga tau 1 - 8

NW Pāngarau	TRK	68.8% achieved ora/toa	31.2% Whai Manawa ora
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COMPARATIVE DATA, Term 4 2021 ākongā tau 1 - 8

60% Whai Manawa ora/toa

40% Whai Manawa ora

ANALYSIS:

The data from 2021 end of year, has shown mixed results with tamariki and need to focus PLD across the kura within Pāngarau.

There was a decrease across the kura percentages, with comparative data in 2020 being 68.8% to a decrease of 8.8% to 60% in 2021. The set target for 2021 was 75% for pāngarau.

It was evident that the certain whenu needed revisiting. With the addition of new kaiako and their limited knowledge to deliver certain pāngarau whenu saw the need to upskill and in these areas to uplift student achievement. We did see a shift within Ahuahanga me te Ine and Tau me te Taurangi across all year levels. We know that in 2022, the focus will be ensuring that all kaiako revisit areas of programmes to deliver pāngarau to help cater and shift tamariki within the identified areas with a focus on strengthening their knowledge in the other whenu

With the addition of new kaiako in 2021 this did have some effect on programmes and on data due to limited knowledge in pāngarau areas. Although not a huge decrease, it indicated the need to revisit programmes of delivery within year 5 to 7. We saw a decrease at times of taurira and tamariki in attendance and engagement with online and onsite learning as a result of COVID-19 in 2021, this brought with it challenges and changes with student data within pāngarau and at times uncertainty. Although there was a shift across most year levels, it was evident that extra support was needed within the middle akomanga of the kura in years 5 to 7. In 2022, programmes will focus on these year levels in pāngarau to support and lift student achievement. Pāngarau PLD will be sourced to help build and upskill kaiako .

Kaiako throughout COVID-19 lockdowns had to improvise and design and articulate online programmes of learning for meeting the annual student achievement targets and to ensure each student was receiving experiences of success. Kaiako through planning, assessment, data analysis, and reporting were able to make informed decisions around student progress in pāngarau with the development and the delivery of programmes to accommodate the needs of our tauira.

TARGETS: By the end of 2021, ākonga Te Tapapa, Te Mahinga will achieve:

1. 70% or more reo matatini targets for pānui [as collaboratively decided by tumuaki and kaiako]
2. 75% or more reo kaute/pāngarau targets for tau-taurangi, ine-āhuahanga, tauanga-tūpono (NB, year 1 exempt from this whenu.
3. 65% or more reo matatini targets for kōrero [as collaboratively decided by tumuaki and kaiako]
4. 65% or more reo matatini targets for tuhituhi [as collaboratively decided by tumuaki and kaiako]

2021 ACTION PLANS	2021 OUTCOMES	2021 REASON FOR VARIANCE	2021 SUCCESS INDICATORS
Kaiako: i) Strengthen and revitalise programmes that continue to incorporate the Marau ā kura. ii) Engage cooperatively in Kāhui to complete set assessment goals.	The implementation of a collaborative cycle of kaiako PR – monitor, record, report – to improve kaiako classroom practice. - planning of quality learning programmes - reflective evaluation and inquiry	With the employment of new kaiako, we spent some time familiarising them to the kaupapa and marau ā kura. It also highlighted areas of PLD support needed to upskill new kaiako in the areas of	Tumuaki and kaiako cooperate to increase student learning, progress, and achievement Kaiako PR shows a lift in quality teaching and Kōpaki Ngaio

<p>iii) lift professional performance to meet the Paerewa and PA/PR cycles</p> <p>iv) engage with PLD providers to improve quality teaching</p>	<ul style="list-style-type: none"> - kāhui engagement, shared roles, timely reporting - assessment on time and on schedule <p>PLD engagement and PLD report as part of PR process</p> <p>All kaiako are reminded and supported with meeting the required Paerewa and PA cycles.</p> <p>Kaiako are well supported by our PLD provider to help strengthen knowledge in Te Reo Mātafitini and aromatawai.</p>	<p>aromatawai and pangarau.</p> <p>PLD was organised to upskill kaiako in these areas. Wrap around support was given to kaiako to plan and implement learnt practices and programme delivery.</p> <p>Ongoing hui with kaiako allowed for discussions around meeting the required Paerewa and their obligations to both their PA and the standards.</p> <p>The focus for PLD shifted at the end of year as we identified pangarau as an area of focus.</p>	<p>Effective kāhui, cooperation between kaiako, and reporting to tumuaki</p> <p>Assessment plan is accurately achieved on time and on schedule</p> <p>Kaiako engage in responsive and supportive PLD</p>
<p>Kāhui Kaiako:</p>	<p>Kāhui Kaiako builds effective collegial</p>	<p>We held weekly kahui kaiako, which allowed us to share and communicate.</p>	<p>Tumuaki receives regular kāhui reports to gauge collegial cooperation</p>

<p>i) support collegial cooperation through shared, supported roles</p> <p>ii) report weekly to tumuaki</p> <p>iii) provide forum for planning, assessing, moderating, reporting student achievements</p> <p>iv) report observations</p>	<p>communication and cooperation for</p> <ul style="list-style-type: none"> - planning - preparation for assessments - analysis of student data - meeting the charter targets - meeting the kura calendar requirements - recording and reporting - contributing to kura - PLD engagement and PLD report as part of PR process 	<p>Weekly reflections and written completed arotake by all kaiako as a record of our progress and reflections on where to next, what was on top, positives and negatives.</p> <p>The kahui kaiako were able to express and provide a forum to support the needs of kaiako.</p>	<p>Ākonga are satisfied with their quality learning programmes</p> <p>The board is confident that charter targets are progressing well</p> <p>Kaiako engage in PLD and contribute to kura innovations</p> <p>Parents are confident and have a presence in kura events and activities</p>
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MAHERE 2021 - Ākonga Achievement Targets Wharekura

<p>2021 AIM</p>	<p>To increase ākonga tau 9 – 10 achieving Level 1 and Level 2 NCEA Te Reo Māori</p>													
<p>BASELINE DATA</p>	<p style="text-align: center;">At the end of 2020, ākonga tau 9</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Kōrero</td> <td style="width: 30%;">100% achieved with Excellence</td> <td style="width: 40%;"></td> </tr> <tr> <td>Tuhituhi</td> <td>100% achieved</td> <td></td> </tr> <tr> <td>Pānui</td> <td>100% achieved with Merit</td> <td></td> </tr> <tr> <td>whakarongo</td> <td>100% achieved with Excellence</td> <td></td> </tr> </table>		Kōrero	100% achieved with Excellence		Tuhituhi	100% achieved		Pānui	100% achieved with Merit		whakarongo	100% achieved with Excellence	
Kōrero	100% achieved with Excellence													
Tuhituhi	100% achieved													
Pānui	100% achieved with Merit													
whakarongo	100% achieved with Excellence													

	By the end of 2021, ākongā tau 9 – 10		
2021 TARGETS			
	TE WHAREKURA NCEA Level 1 Te Reo Māori Ka eke ngā tauira Tau 9 ki te 100% ki tō taumata mō te tau 2021.	TE WHAREKURA NCEA Level 2 Te Reo Māori Ka eke ngā tauira Tau 10 ki te 100% ki tō taumata mō te tau 2021	
Specific Action to Achieve our Target	By whom By when	Indicators of progress and success	2021 Analysis of Variance 2022 Future Action
Kaiako wharekura participate in targeted PLD that lifts Te marau-a-kura , NCEA L1 & L2 areas of the Marau with confidence and proficiency	All Kaiako wharekura	Students gain competence, skill, knowledge from high quality wharekura learning	2021 saw the first development of the wharekura akomanga. We decided to hold year 8 -10 within the wharekura. Throughout the year the tauira were exposed to a different learning programme where subjects were delivered in a Bilingual setting gaining new skills and knowledge in the curricular areas of year 9 English, year 9 Science, Taumata 5 Pangarau. Good progress was made as tauira

			<p>became more confident with the change in level of works, also understanding that they secondary students</p>
<p>Akomanga are safe and inviting learning spaces that reflect student skill, knowledge, and inquiry</p>	<p>All kaiako wharekura All year</p>	<p>Resources and references support student learning in the wharekura</p>	<p>The wharekura space was completed during term 2 of 2021. During this time they were located in our kura mihipā space as a interim wharekura. The change an introduction of the new wharekura space gave tauira ownership and of their new environment.</p> <p>Resources used were well sourced for wharekura programmes and delivery. With resource readily available online and on site.</p>
<p>Ākonga actively engage in a range of stimulating, kōrero mai, kōrero atu learning experiences</p>	<p>All kaiako wharekura All year</p>	<p>Ākonga maintain te reo Māori as the principal language of learning and conversation in the wharekura, with bilingual delivery for wharekura covered subjects</p>	<p>The wharekura is a real engaging environment where tauira and kaiako are comfortable to share and engage in quality learning</p>

			<p>conversations. Main language of instruction is Te Reo Maori with English being delivered in two subjects. Tauira and kaiako work in a collaborative space and environment of learning to give tauira good learning experiences.</p>
<p>Ākonga and Kaiako learn together to acquire and advance mathiko skills and knowledge to meet their needs and interests with online delivery</p>	<p>All kaiako wharekura All year</p>	<p>Kaiako alongside wharekura tauira to strengthen ability around the use of Laptops more effectively to provide and motivate tamariki learning in the secondary space.</p>	<p>With the introduction of HP laptops and the transition from Chromebooks made things so much easier when completing documentation and connectivity to online platforms. It also allowed tauira to access tools, references and information more effectively. We noticed a shift in their motivation and interest in completing the set task using the laptops in the wharekura.</p>

Wharekura kaiako meet the NAG 2A mandatory reporting requirements for students, parents and the Ministry	All kaiako wharekura Half/Full year	Students and parents receive and read details about progress and achievement.	Wharekura fulfilled their requirements for reporting. A new template was used with detailed progress and achievement details and data to whānau about their tamaiti.
Ākonga receive constructive feedback and feed forward for their work that results from quality classroom practice and Kāhui Kaiako professional support.	All kaiako wharekura All year	Kaiako provide experiences that result in each ākonga enjoying shift, progress, and achievement to the next or higher level in the wharekura.	Ongoing conversations with taurira about their personal progress and achievement weekly in the wharekura. Taurira share their experiences, more noticeable the taurira are enjoying their learning programmes knowing that they can identify their own progress and shift with their learning.

Analysis of Variance: Wharekura NCEA L1 & L2 Te Reo Maori

Purpose: To enable the board, students and whānau to evaluate wharekura progress and achievement results against the annual targets in the kura charter.

FOCUS: Reo NCEA L1 & L2 - kōrero, pānui, tuhituhi, whakarongo

STRATEGIC AIM: To lift student achievement by providing quality learning in the wharekura that expresses the Marau ā-Kura. This will entail NCEA L1 & L2 Te Reo Maori achievement focus with priority for reo kōrero, Pānui, whakarongo and Tuhituhi with PLD support for kaiako wharekura.

ANNUAL AIMS:

9. Kaiako will design and articulate the Marau ā-Kura and programmes of learning for meeting the annual student achievement targets and to ensure each student experiences success
10. Kaiako will adhere to the kura Policy Framework and Procedures that ensure that planning, assessment, data analysis, and reporting requirements are met on time and on schedule for the wharekura.
11. Tumuaki, working with kaiako wharekura, will provide bi-annual student achievement reports to students and their parents; and meet reporting requirements to the board and wider community.
12. Tumuaki will lead the implementation of Ākonga learning and voice to provide feedback and feed forward knowledge and learning to lift student achievement in NCEA L1 & L2 Te Reo Maori.

DATA, Term 4 2020 ākonga tau 9

Kaupapa Ako	Pass Percentage	Achieved with:	Internals
Kōrero	100%	Excellence/ Kairangi	Excellence/ Kairangi
Tuhituhi	100%	Merit/ Kaiaka	Merit/ Kaiaka
Pānui	100%	Achieved/ Paetae	Merit/ Kaiaka
Whakarongo	100%	Excellence/ Kairangi	Excellence/ Kairangi

COMPARATIVE DATA, Term 4 2021 ākonga tau 9-10

Kaupapa Ako	Pass Percentage Tau 9	Pass Percentage Tau 10	Achieved with:
Kōrero	100%	100%	Excellence/ Kairangi
Tuhituhi	100%	100%	Merit/ Kaiaka
Pānui	(external not undertaken)	(external not undertaken)	
Whakarongo	100%	100%	Excellence/ Kairangi

ANALYSIS:

2021 NCEA level 1 Te Reo Māori commenced in term 2. During this time we were supported by our tuakana kura Te Kura Māori o Nga Tapuwae. Programmes, assessment criteria for achievement standards were fully covered online with kura tuakana. Throughout the year, achievement Standards were timetabled for both L2 and L1 taurira. These were assessed, collated and banked.

This was the first year of NCEA Level 1 Te Reo Māori for our year 9 student, and although he was very nervous at the beginning, he completed his internals confidently. There is still room for improvement within the kōrero section, and that will be one of his main focusses for 2022. He received an excellence within the sections of Whakarongo and Creative Writing, he was able to complete both sections with an understanding of the tasks given to him and utilizing prior knowledge of vocabulary to enhance the quality of his assignments.

This was the first year for our year 10 student completing Level 2 Te Reo Māori. He was very fortunate to have completed level 1 Te Reo Māori in 2020 which prepared him for level 2, although he was prepared he understood that the level of work he needed to complete was at a higher level. His strength in Te Reo Māori is within his puna kupu knowledge, which allows him to be very proficient in conversing in the language. He completed all tasks confidently and excelled within the whakarongo and kōrero sections.

TARGETS: By the end of 2021, taurira of wharekura will achieve:

5. 85% or more Putaiao target [as collaboratively decided by tumuaki and kaiako]
6. 85% or more pāngarau target for Taumata 5 tau-taurangi, ine-āhuahanga, tauanga-tūpono (NB, year 1 exempt from this whenu)
7. 85% or more English target [as collaboratively decided by tumuaki and kaiako]

2021 ACTION PLANS	2021 OUTCOMES	2021 REASON FOR VARIANCE
<p>English</p> <p>All wharekura taurira worked through Year 9 English workbooks and course covering all aspects of the marau.</p>	<p>All taurira formal writing skills, creative writing skills, key language skills, and studying poetry. T</p>	<p>Due to unsettling times with COVID lockdowns and online and on site learning, taurira were unable to complete all areas of the English course, film study, close reading of written texts and visual language. Despite this, the areas of the course covered, everyone completed at a good sound level.</p> <p>The taurira found learning English enjoyable, as they were able to understand the conventions and reasons behind the use of the language in a formal and informal setting.</p>
<p>Science</p> <p>All Wharekura taurira worked through Year 9 Science Scipad workbooks and course work covering all aspects of the marau.</p>	<p>All taurira completed introduction to science, mixing and separating mixtures, food and digestion, astronomy, and ecology.</p>	<p>Due to COVID, it was unsettling trying to complete certain aspects of the Science course. We were unable to complete Hydrology, Botany and waves and energy.</p> <p>The science programme this year is delivered in English and the topics covered are in English instruction. The Science language was new to taurira and understanding the different language and scientific knowledge was a challenge, but taurira were able to articulate this as we moved through the course.</p>
<p>Pangarau</p> <p>All wharekura taurira worked through Taumata 4 and Taumata 5 within Tihei Pāngarau workbooks</p>	<p>All taurira working at tuamata 4 completed all areas of Te Tau, Ine me te ahuhanga.</p>	<p>Due to COVID, it was difficult to cover all the aspects of the pāngarau course. They were unable to complete the full course, with Tauanga being incomplete. Despite this all taurira both completing Taumata 4 and 5 completed Te Tau me Te Taurangi, Ine me te Ahuhanga.</p> <p>We also had an issue with receiving Tihei Pangarau work books as they were not available. Taurira were sharing books to complete set task.</p>

		<p>There were varying levels of knowledge across the tauira and we were able to give more time to individualised tauira to cover certain areas of the pāngarau marau.</p>
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Analysis of Variance: Kiwi Sport 2021

Purpose: To enable the kura to purchase sporting equipment, attend and sporting events.

FOCUS: Hākinakina o Te Kura o Te Kao

STRATEGIC AIM: To lift student involvement in sporting activities and events.

ANNUAL AIMS:

1. To purchase sporting gear with kiwi sport funding
2. To help with attending local sporting activities

Analysis:

The funding received for kiwi sport was used to help send tamariki to sporting events in 2018 Ki o Rahi tournament in Taipa. Cross country competition in Pukenui and Swimming in Kaitiāia.

TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

KI TE HUNGA PĀNUI I NGĀ TAUĀKĪ PŪTEA A TE KURA O TE KAO MŌ TE TAU I MUTU I TE 31 HAKIHEA 2021

Ko te Kaitātari Matua te kaiarotake i Te Kura o Te Kao (te Kura). Nāna ahau, a Angela Edwards i āta tohu kia arotake i ngā tauākī pūtea a te Kura i raro i tōna mana, me te whakamahi anō i ngā kaimahi me ngā rawa a BDO Northland.

Te whakatau

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi 2 ki te 20, arā, ko te *tauākī tūnga pūtea* i te *31 Hakihea 2021*, ko te *tauākī o ngā whiwhinga me ngā whakapaunga whānui*, te *tauākī o ngā panoni ki ngā rawa more/tūtanga me te tauākī kapewhiti* mō te tau i eke i taua rangi, me ngā *whakamārama mō ngā tauākī pūtea kei reira ngā kaupapahere kaute me ētahi atu whakamārama e hāngai ana.*

Ki tō mātou whakaaro iho, ko ngā tauākī pūtea a te Kura:

- e whakaatu tika ana, i ngā āhuatanga kikokiko katoa:
 - i tōna tūnga pūtea i te *31 Hakihea 2021*; tae atu ki
 - āna mahi whakahaere pūteame ngā kapewhiti mō te tau i mutu i taua rā; ā
- e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa, ā, kua whakatakotoria i runga anō i ngā whakahau a te Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

I oti tā mātou arotakenga i te *31 Haratua 2022*. Koia nei hoki te rā i whakaputaina ai tēnei whakatau.

Kei raro nei ngā whakamārama mō te pūtakenga mai o te whakatau nei. Kei te whakaaturia anō ngā kawenga kei runga i te Poari Kaitiaki me ngā kawenga kei runga i a mātou, ka whakamāramatia hoki tā mātou tū motuhake.

Kei raro nei ngā whakamārama mō te pūtakenga mai o tā mātou whakatau.

He mea whakahaere te arotakenga i runga anō i ngā Paerewa Arotake a te Kaitātari Matua, kei roto nei e mau mai ana ngā Paerewa Arotake o te Ao (ki Aotearoa) i tukuna e Te Kāwai Ārahi Pūrongo Mōwaho. He whānui ake te whakamārama o ā mātou kawenga i raro i aua paerewa i te wāhanga Ngā kawenga kei runga i te kaiarotake o tā mātou pūrongo.

Kua tutuki i a mātou ā mātou kawenga i raro i Ngā Paerewa Arotake a te Kaitātari Matua.

E whakapono ana mātou kua riro mai ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake.

Ngā kawenga kei runga i te Poari Kaitiaki

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te noho haepapa anō te Poari Kaitiaki mō te wāhi ki ngā whakataki tara ā-whare e whakaaro ana ia me mātua

whakarite e takoto ai ngā tauākī pūtea, kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei.

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te Poari Kaitiaki anō hoki te kawenga mō te whāki, ina hāngai, i ngā take e pā ana ki te taruna ka noho tuwhera haere tonu te kura me te whakamahi i te kaupapa kaute o taua taruna, engari rawa arā he takune ki te kati, te hanumi rānei i te kura, kāore he kōwhiringa rānei i tua atu i te kati, te hanumi rānei.

Ka hua ake ngā kawenga kei te Poari Kaitiaki i te Ture Mātauranga 1989.

Ngā kawenga kei runga i te kaiarotake mō te tātari i ngā tauākī pūtea

E whai ana mātou ki te whiwhi i te whakatūturu whaitake mō te āhua whānui o ngā tauākī pūtea, arā kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei, ā, ki te tuku pūrongo kaiarotake kei roto ko tā mātou whakatau.

Ko tēnei mea te whakatūturu whaitake he whakatūturu taumata teitei, engari ehara i te kī taurangi mā te whakahaere i te tātari e ai ki Ngā Paerewa Arotake a te Kaitātari Matua ka kitea i ngā wā katoa he hapa whaikiko mēnā kei reira tētahi. Ko te hapa whaikiko, he rahinga, he whākinga rānei e rerekē ana, e ngaro ana rānei, ā, ka hua mai pea i te mahi māminga, i te hapa pokerehū rānei. E whakaarohia ana te hapa whaikiko hei mea whaikiko mēnā, ahakoa takitahi, ahakoa tōpū, ko te tūmanako whaitake tērā tonu pea ka awea ngā whakatau a ngā kaipānui i muri i te pānui i aua tauākī pūtea.

Mō ngā mōhiohio tohatoha pūtea i pūrongotia i ngā tauākī pūtea, i herea ā mātou manatūnga ki te whakarite i whakaae ngā mōhiohio ki te mahere tohatoha pūtea a te Kura kua whakamanatia.

Kīhai mātou i aromātai i te haumarutanga me ngā mana i runga i te whakaputanga tāhiko o ngā tauākī pūtea

Hei wāhanga o te tātari e ai ki Ngā Paerewa Arotake a te Kaitātari Matua, ka whakamahi mātou i te whakawā ngaio me te mau tonu ki te hokirua ngaio puta noa i te tātari. I tua atu:

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea te mahi kūpapa, te hara poahere, ngā hapa mārire, ngā whakaporari, me te takahi i te whakataki tara ā-whare, ki te mahi māminga.
- Ka whai mōhiohio mātou ki ngā whakataki tara ā-whare e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhuatanga. Heoi anō, kāore e hoahoa aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakataki tara ā-whare a te Kura.
- Ka aromātai mātou i te hāngai o ngā kaupapa here kaute e whakamahia ana me te whaitake o ngā whakatau tata me ngā whāinga whai pānga, taha kaute nei, a te Poari Kaitiaki.
- Ka hanga whakataunga mātou mō te hāngai o tā te Poari Kaitiaki whakamahi i te kaupapa o te taruna ka noho tuwhera haere tonu te kura, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā takahanga me ngā āhuatanga ka whakaatu kāore pea e taea e te kura te noho tuwhera tonu mō muri atu. Mēnā ka whakatau mātou kei reira he kumukumu whaikiko, me miramira i ngā whākinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whāinga, me whakarerekē i tā mātou whakatau. E ahu mai ana ā mātou whakatau i ngā taunakitanga kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te kura.

- Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whākinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.
- Ka whakawāngia e mātou te kaha tūpono puta ake o te hapa whaikiko i te pūnaha utu kaimahi a Kura e mau tonu nei pea he hapa i roto. Nā konā, ka whāia ētahi tukanga hei whakaiti i te tūpono ara ake o te hapa whaikiko i taua pūnaha, he hapa tērā e whakatītaha, ki tā mātou titiro, i te māramatanga whānui o te hunga pānui ki ngā tauaki pūtea.

Kei te whakawhitiwhiti mātou ki te Poari Kaitiaki mō te hōkai me te wā kua whakamaheretia mō te tātari me ngā otinga hira o te tātari, tae atu ki ētahi hapa nui i te whakataki tara-ā-whare i kitea i te wā o te tātari.

E hua ake ana tēnei kawenga i te Ture Arotakenga Tūmatanui 2001.

Ētahi atu mōhiohio

Kei te Poari Kaitiaki te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā wāhrangi tahi a 21 ke te 42 engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

Kāore i kapi i tā mātou whakatau mō ngā tauākī pūtea ērā atu mōhiohio, ā, kāore mātou e whakapuaki i te whakatau tātari, te whakatau whakatūturu rānei mō aua mōhiohio.

Mō te taha e pā ana ki tā mātou tātari i ngā tauākī pūtea, kei a mātou te kawenga ki te pānui i ērā atu mōhiohio. Mā te pēnei, e whai whakaaro ana mātou mēnā he ōrite kore aua atu mōhiohio ki ngā tauākī pūtea, ki ngā mōhiotanga rānei i riro i a mātou i te wā o te tātari, ko te āhua nei rānei he hapa whaikiko i roto. Mēnā, whai mai ana i ā mātou mahi, ko te whakatau he hapa whaikiko i roto i āra atu mōhiohio, me pūrongo tēnā e mātou. Kāore i a mātou he mea hei pūrongo atu e pā ana ki tēnei.

Te tū motuhake

E noho motuhake ana mātou i te Kura e ai ki ngā whakaritenga tū motuhake a Ngā Paerewa Arotake a te Kaitātari Matua, kei roto ko te Paerewa Ngaio me te Matatika 1: *International Code of Ethics for Assurance Practitioners* he mea tuku e Te Kāwai Ārahi Pūrongo Mōwaho.

I tua atu i te arotakenga, karekau ō mātou hononga, ō mātou pānga ki te Kura.

Angela Edwards
BDO Northland
Mō te Kaitātari Matua
Kerikeri, Aotearoa

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA O TE KAO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Kura o Te Kao (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, 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 2021*, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are

based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Statement of Responsibility, Members of the Board, Kiwisport and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand