

TE KURA O TE KAO

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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Accountant / Service Provider:

Education  Services.
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TE KURA O TE KAO

Annual Report - For the year ended 31 December 2022

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Te Kura o Te Kao

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Chloe Cooper

Full Name of Presiding Member

Signed by:


4DB3A8636702C897

Signature of Presiding Member

22/05/2023

Date:

Te Werita Takawe

Full Name of Principal

Signed by:


0A67D91BEBE51D37

Signature of Principal

22/05/2023

Date:

Te Kura o Te Kao
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,050,802	597,165	754,923
Locally Raised Funds	3	65,489	23,400	62,479
Interest Income		2,413	-	321
Gain on Sale of Property, Plant and Equipment		-	-	5,208
		1,118,704	620,565	822,931
Expenses				
Locally Raised Funds	3	6,439	12,400	5,623
Learning Resources	4	588,568	348,425	421,934
Administration	5	198,014	129,312	151,001
Finance		1,534	1,400	2,065
Property	6	132,323	122,062	120,943
Other Expenses	7	17,475	6,200	5,860
		944,353	619,799	707,426
Net Surplus / (Deficit) for the year		174,351	766	115,505
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		174,351	766	115,505

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		594,721	478,273	478,232
Total comprehensive revenue and expense for the year		174,351	766	115,505
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	984
Equity at 31 December		769,072	479,039	594,721
Accumulated comprehensive revenue and expense		769,072	479,039	594,721
Equity at 31 December		769,072	479,039	594,721

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 Kura o Te Kao

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	426,220	237,693	345,355
Accounts Receivable	9	91,824	40,187	60,184
GST Receivable		7,460	12,283	2,869
Prepayments		4,208	635	4,094
Inventories	10	529	-	740
Funds Receivable for Capital Works Projects	15	7,843	-	16,389
		<u>538,084</u>	<u>290,798</u>	<u>429,631</u>
Current Liabilities				
Accounts Payable	12	53,325	44,954	49,987
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	14	8,663	8,636	8,965
Funds held for Capital Works Projects	15	-	-	66,211
		<u>61,988</u>	<u>53,590</u>	<u>125,163</u>
Working Capital Surplus/(Deficit)		476,096	237,208	304,468
Non-current Assets				
Property, Plant and Equipment	11	355,953	319,565	348,636
		<u>355,953</u>	<u>319,565</u>	<u>348,636</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	58,250	60,000	48,250
Finance Lease Liability	14	4,727	17,734	10,133
		<u>62,977</u>	<u>77,734</u>	<u>58,383</u>
Net Assets		<u>769,072</u>	<u>479,039</u>	<u>594,721</u>
Equity		<u>769,072</u>	<u>479,039</u>	<u>594,721</u>

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

Te Kura o Te Kao

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		477,335	275,541	327,439
Locally Raised Funds		57,893	23,400	54,498
Goods and Services Tax (net)		(4,591)	-	9,414
Payments to Employees		(164,499)	(105,621)	(110,277)
Payments to Suppliers		(175,500)	(105,065)	(125,231)
Interest Paid		(1,534)	(1,400)	(2,065)
Interest Received		2,413	-	321
Net cash from/(to) Operating Activities		191,517	86,855	154,099
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	16,087
Purchase of Property Plant & Equipment (and Intangibles)		(45,220)	(55,000)	(83,262)
Net cash from/(to) Investing Activities		(45,220)	(55,000)	(67,175)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	984
Finance Lease Payments		(8,834)	(10,132)	(7,865)
Funds Administered on Behalf of Third Parties		(56,598)	-	49,342
Net cash from/(to) Financing Activities		(65,432)	(10,132)	42,461
Net increase/(decrease) in cash and cash equivalents		80,865	21,723	129,385
Cash and cash equivalents at the beginning of the year	8	345,355	215,970	215,970
Cash and cash equivalents at the end of the year	8	426,220	237,693	345,355

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded 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 financial statements.

Te Kura o Te Kao

Notes to the Financial Statements

For the year ended 31 December 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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 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 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	40 Years
Buildings	40 Years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Motor Vehicles	5 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 and research expenditure 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 as 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. 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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.

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 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.

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 Expense.

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

q) 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.

r) 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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.

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) 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.

v) 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.

w) Budget Figures

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

x) 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	460,214	297,041	321,563
Teachers' Salaries Grants	489,493	219,162	357,378
Use of Land and Buildings Grants	101,095	80,962	75,982
	1,050,802	597,165	754,923

The school has opted in to the donations scheme for this year. Total amount received was \$8,400.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	2,325	-	9,517
Fees for Extra Curricular Activities	580	-	20,929
Trading	3,008	-	1,439
Fundraising & Community Grants	30,496	-	3,059
Other Revenue	29,080	23,400	27,535
	65,489	23,400	62,479
Expenses			
Trading	2,729	-	831
Fundraising & Community Grant Costs	88	-	1,018
Other Locally Raised Funds Expenditure	3,622	12,400	3,774
	6,439	12,400	5,623
<i>Surplus for the year Locally raised funds</i>	59,050	11,000	56,856

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	39,315	38,365	23,412
Equipment Repairs	1,673	-	1,178
Information and Communication Technology	4,651	17,000	268
Employee Benefits - Salaries	494,507	251,141	349,275
Staff Development	4,298	7,400	4,189
Depreciation	44,124	34,519	43,612
	588,568	348,425	421,934

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	4,419	4,600	4,291
Board Fees	2,125	4,500	2,600
Board Expenses	4,364	6,700	2,697
Communication	1,451	1,750	2,063
Consumables	2,978	3,950	2,621
Operating Lease	673	620	670
Other	18,801	7,450	8,975
Employee Benefits - Salaries	89,828	73,642	80,904
Insurance	530	-	393
Service Providers, Contractors and Consultancy	4,812	4,600	4,584
Healthy School Lunch Programme	68,033	21,500	41,203
	198,014	129,312	151,001

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	3,985	4,100	3,858
Cyclical Maintenance Provision	10,000	10,000	11,750
Grounds	997	6,500	6,976
Heat, Light and Water	10,941	15,000	15,629
Repairs and Maintenance	5,305	5,500	6,748
Use of Land and Buildings	101,095	80,962	75,982
	132,323	122,062	120,943

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	54	-	-
Transport	17,421	6,200	5,860
	17,475	6,200	5,860

8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Bank Accounts	426,220	237,693	345,355
Cash and cash equivalents for Statement of Cash Flows	426,220	237,693	345,355

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

9. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	7,829	179	281
Banking Staffing Underuse	43,097	22,478	31,400
Teacher Salaries Grant Receivable	40,898	17,530	28,503
	91,824	40,187	60,184
Receivables from Exchange Transactions	7,829	179	281
Receivables from Non-Exchange Transactions	83,995	40,008	59,903
	91,824	40,187	60,184

10. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniform Sales	529	-	740
	529	-	740

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	127,865	-	-	-	(5,600)	122,265
Building Improvements	89,065	3,300	-	-	(3,952)	88,413
Furniture and Equipment	59,529	25,513	-	-	(9,378)	75,664
Information and Communication Technology	11,244	18,593	-	-	(5,978)	23,859
Motor Vehicles	39,627	-	-	-	(8,346)	31,281
Leased Assets	21,144	4,035	-	-	(10,829)	14,350
Library Resources	162	-	-	-	(41)	121
Balance at 31 December 2022	348,636	51,441	-	-	(44,124)	355,953

The net carrying value of equipment held under a finance lease is \$14,350 (2021: \$21,144)

Restrictions

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	224,000	(101,735)	122,265	224,000	(96,135)	127,865
Building Improvements	143,473	(55,060)	88,413	140,173	(51,108)	89,065
Furniture and Equipment	278,266	(202,602)	75,664	252,751	(193,222)	59,529
Information and Communication Technology	68,121	(44,262)	23,859	49,528	(38,284)	11,244
Motor Vehicles	41,730	(10,449)	31,281	41,730	(2,103)	39,627
Leased Assets	35,351	(21,001)	14,350	34,308	(13,164)	21,144
Library Resources	35,690	(35,569)	121	35,690	(35,528)	162
Balance at 31 December	826,631	(470,678)	355,953	778,180	(429,544)	348,636

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	6,363	19,474	12,835
Accruals	4,419	3,010	3,291
Employee Entitlements - Salaries	40,898	17,530	28,503
Employee Entitlements - Leave Accrual	1,645	4,940	5,358
	53,325	44,954	49,987
Payables for Exchange Transactions	53,325	44,954	49,987
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	53,325	44,954	49,987

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	48,250	50,000	40,000
Increase to the Provision During the Year	10,000	10,000	10,000
Use of the Provision During the Year	-	-	(3,500)
Other Adjustments	-	-	1,750
Provision at the End of the Year	58,250	60,000	48,250
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	58,250	60,000	48,250
	58,250	60,000	48,250

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes. The provision is based on a cyclical maintenance plan prepared by a ministry engaged consultant.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	9,452	8,636	10,293
Later than One Year and no Later than Five Years	5,011	17,734	10,833
Future Finance Charges	(1,073)	-	(2,028)
	13,390	26,370	19,098
Represented by			
Finance lease liability - Current	8,663	8,636	8,965
Finance lease liability - Non current	4,727	17,734	10,133
	13,390	26,370	19,098

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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Multi-purpose Room Refurbishment		214766	66,211	46,224	(112,435)	-	-
Classroom Refurbishment		214767	(16,389)	16,389	-	-	-
Electrical Site Upgrade		235538	-	16,879	(16,879)	-	-
Roofing Works		240730	-	-	(7,843)	-	(7,843)
Totals			49,822	79,492	(137,157)	-	(7,843)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(7,843)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Multi-purpose Room Refurbishment		214766	(7,912)	439,970	(365,847)	-	66,211
Classroom Refurbishment		214767	(48,046)	49,500	(17,843)	-	(16,389)
Aeration System		214770	(5,684)	5,684	-	-	-
AMS/SIP: MPS Waharoa, Admin Refurb Inco		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)	-	49,822

Represented by:

Funds Held on Behalf of the Ministry of Education	66,211
Funds Receivable from the Ministry of Education	(16,389)

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,125	2,600
<i>Leadership Team</i>		
Remuneration	219,451	217,361
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	221,576	219,961

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 8 and 8 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and 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 2022 a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$12,000 contract for the Roofing Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$7,843 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	670
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	670
	-	670

The total lease payments incurred during the period were \$673 (2021: \$670).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	426,220	237,693	345,355
Receivables	91,824	40,187	60,184
Investments - Term Deposits	-	-	-
	518,044	277,880	405,539
	518,044	277,880	405,539

Financial liabilities measured at amortised cost

Payables	53,325	44,954	49,987
Finance Leases	13,390	26,370	19,098
	66,715	71,324	69,085
	66,715	71,324	69,085

22. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Northland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

23. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current 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
Chloe Cooper	Presiding Member	Elected	Jun 2025
Te Werita James Takawe	Principal	ex Officio	
Renee Ratu	Parent Representative	Elected	Sep 2022
Mihiterina Eruera	Parent Representative	Elected	Sep 2022
Bryar Crewther-Abraham	Parent Representative	Elected	Jun 2025
Margaret Daniels	Parent Representative	Elected	Jun 2025
Maquita Lia	Parent Representative	Elected	Jun 2025
Sarah Murray	Parent Representative	Elected	Jun 2025
Matiu Wiki	Staff Representative	Elected	Jun 2025

Te Kura o Te Kao

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$896 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Kura o Te Kao 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.



Kia Mārama

Anaylsis of Variance

2022
Achievement Targets

As approved by the Board on the **1st** day of **March** 2022

Board Chair: **Maria Wiki**

Tumuaki/Principal: **Te Werita Takawe**

6603 Far North Road, Te Kao 0484

Phone: 09-409 7813

Email: whare@terarawa.co.nz

Email: principal@tekao.school.nz

MAHERE WHĀNUI 2021 - 2023 Strategic Plan

The Board of Trustees, through the Tumuaki and staff prioritises the following strategic direction for overall kura development over the next three-year period.

Strategic Goal	2021	2022	2023
To ensure that the kura provides an appropriate environment and implements and delivers all necessary programmes for the Wharekura.	<ul style="list-style-type: none"> • Tumuaki and staff develop and plan specific programmes for our tamariki in our Wharekura. • Tumuaki and Board of Trustees provide an environment to cater for Wharekura students and programmes from year 9 to year 10 with consideration of programmes through to year 15. • Board of Trustees and tumuaki will ensure that all necessary resources are provide for the wharekura. • Build and implement a wharekura year 9 -15 with appropriate spaces and resourcing to deliver programmes that cater for all wharekura levels. 		
To ensure that the Kura has an Increasing knowledge, understanding and appropriate application of Te Aupōuri Māoritanga.	<ul style="list-style-type: none"> • Tumuaki and Staff teach and deliver a curriculum about their ancestors, community that reflects themselves and their culture. • Tumuaki and staff create a sense of personal identity and engagement of where they are from, through the teaching of relevant and localised Māori history. • Tumuaki and staff will ensure kaumatua and kuikuia are involved and the values of the iwi are upheld. 		
To raise the quality of teaching delivered by professional teachers by strengthening teacher capability	<ul style="list-style-type: none"> • Tumuaki will employ teachers who hold a current practising certificate and appropriate support associate personnel who will each adhere to the teachers' Code of conduct, their Job Description and performance agreement based on the six Paerewa criteria. • Tumuaki will provide targeted professional learning and development opportunities for all staff • Tumuaki will build leadership capability for mentoring and supporting teachers to maintain professional relationships, values, and knowledge in practice. 		

<p>To lift student achievement by providing quality learning that expresses the Marau ā-Kura</p>	<ul style="list-style-type: none"> • 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 • 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 • 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. • Tumuaki will lead the implementation of programmes to provide accelerated learning where needed to lift student achievement in literacy and numeracy.
<p>To ensure Te Reo and Mātauranga Māori are evident and embedded in to our Kura-a-Iwi identity as Te Aupouri.</p>	<ul style="list-style-type: none"> • Tumuaki and staff will nurture tamariki Māori to increase their ability to read, write, listen, speak, view, and present in Te Reo • Tumuaki and staff will embed the tikanga and embrace Māori cultural values of our iwi and kura. • BoT, Tumuaki will encourage and support Te Reo Maori development with whanau.

MAHERE 2022 - Ākonga Achievement Targets

2022 AIM	To increase ākonga tau 1 – 8 achieving reo matatini and reo kaute, Manawa ora, Manawa toa mō Te Reo Matatini me te Pāngarau.			
BASELINE DATA	At the end of 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 NW Pāngarau TRK 68.8% achieved ora/toa		At the end of 2021, ākonga tau 1 – 8 NW Kōrero 54.2% achieved ora/toa NW Tuhituhi 71.8% achieved ora/toa NW Pānui 65.8% achieved ora/toa NW Pāngarau TRK 60% achieved ora/toa	
2022 TARGETS	By the end of 2022, ākonga tau 1 – 8			
	TE TAPAPA / TE MAHINGA Tuhituhi Ka eke ngā tamariki tau 1-8 ki te 70% ki tō taumata mō te tau 2022.	TE TAPAPA / TE MAHINGA Pānui Ka eke ngā tamariki tau 1-8 ki te 65% ki tō rātou taumata mō te tau 2022.	TE TAPAPA / TE MAHINGA Pāngarau Ka eke ngā tamariki tau 1-8 ki te 70% ki tō rātou taumata mō te tau 2022.	TE TAPAPA / TE MAHINGA Reo-ā-waha Ka eke ngā tamariki tau 1-8 ki te 65% ki tō rātou taumata mō te tau 2022.
Specific Action to Achieve our Target	By whom By when	Indicators of progress and success	2021 Analysis of Variance 2022 Future Action	
Kaiako Reo Māori participate in targeted PLD that lifts Te Reo Matatini, Te Reo Kaute, marau-a-kura confidence and proficiency	All Kaiako	Students gain competence, skill, knowledge from high quality reo Māori immersion learning	<i>This year we had an influx of non reo Maori speakers enter the kura. This presented some challenges within our akomanga. We had these taura attend Waikawa a reo transition class for the year where they would be supported by our kaiarahi reo to devrlop and support the development of Te Reo Māori. Our staff found it difficult as these particular students were speaking pakeha in the akomanga. This also meant that kaiako were speaking and translating in reo pakeha to these students. Despite the challenges kaiako persevered and altered programmes to cater for these students. It was noticeable that taura were developing</i>	

			good skills from programmes that were in place within akomanga.
Classrooms are safe and inviting learning spaces that reflect student skill, knowledge, and inquiry	All kaiako All year	Resources and references support student learning and their work is well displayed	Akomanga had well displayed mahi from tauira. Routines, ture were implemented. Akomanga spaces reflected the skill, knowledge and inquiry happening in the akomanga across the kura.
Ākonga actively engage in a range of stimulating, kōrero mai, kōrero atu learning experiences	All kaiako All year	Ākonga maintain te reo Māori as the principal language of learning and conversation at kura	Despite the influx of non reo speaking tamariki to the kura, the principal language of learning and instruction is Te Reo Māori. The encouragement of korero reo Māori across the kura was maintained regardless of the use of reo pakeha by some individual tauira. Kaiako across the kura continue to maintain Te Reo Māori across the kura.
Ākonga and Kaiako learn together to acquire and advance matihiko skills and knowledge to meet their needs and interests	All kaiako All year	Staff alongside tamariki to strengthen ability around the use of Chromebooks more effectively to provide and motivate tamariki learning.	We purchased more devices to cater for the tauira across the kura to help with motivating learning in the akomanga. Tauira have become confident with using devices and using promethean boards to support their own learning
Kaiako meet the NAG 2A mandatory reporting requirements for students, parents and the Ministry	All kaiako Half/Full year	Students and parents receive and read details about progress and achievement.	Kaiako and whānau hui held in term 2. Throughout the year whānau receive updated progress on their tamariki and their achievements. Whānau parents received reports in term 2 and in term 4 2022.
Ākonga receive constructive feedback and feed forward for their work those results from quality classroom practice and Kāhui Kaiako professional support.	All kaiako All year	Kaiako provide experiences that result in each ākonga enjoying shift, progress, and achievement to the next or higher level.	Moderation of tamariki mahi and feedback given to tauira of their progress is really important. These conversations have allowed for good feedback and feed forward between kaiako. Through reflections and arotake kaiako were able to identify and deliver quality practise and pedagogy.

Analysis of Variance: Reo Matatini Achievement

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

FOCUS: Reo Matatini - kōrero, pānui, tuhituhi

STRATEGIC AIM: To lift student achievement by providing quality learning that expresses the Marau ā-Kura. This will entail Reo Matatini 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. 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.
4. Tumuaki will lead the implementation of Ākonga learning and voice to provide feedback and feed forward knowledge and learning to lift student achievement in Reo Matatini.

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		

DATA, Term 4 2021 ākonga tau 1 - 8

NW Kōrero	54.2% achieved ora/toa		
NW Tuhituhi	71.8% achieved ora/toa		
NW Pānui	65.8% achieved ora/toa		

COMPARATIVE DATA, Term 4 2022 ākonga tau 1 - 8

NW Kōrero	52% achieved ora/toa		
NW Tuhituhi	67.4% achieved ora/toa		
NW Pānui	63.1% achieved ora/toa		

ANALYSIS:

The data from 2022 end of year results have shown a slight shift with tamariki in pānui and a decrease in reo a waha and tuhituhi across the kura within Te Reo Matatini.

There was a slight decrease in pānui in te reo matatini. In pānui data decreased from 65.8% to 63.1% in years 1-8. The set target for 2022 was 65%. We did reach our set target for pānui, we know there is still room for improvement despite having an influx of non reo speaking tamariki transition throughout the year in years 1-8, particularly in year 4 to 6. We had a decrease in tuhituhi from 71.8% to 67.4%. Our set target for tuhituhi for 2022 was 70%. We did not quite reach this target, but are aware that this is an outcome of new taura in to the kura transitioning into a reo Māori learning environment. The data outcomes across Te Reo Matatini is due to our commitment to our whānau and hāpori who wanted their tamariki to learn in this kaupapa and we were willing and able to implement a transition class Waikawa and programmes across the kura teina to support this development and support from Kia Atamai. 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 surrounded by non reo speaking

tamariki throughout periods of time at kura. In reo ā waha we saw an decrease from 54.2%, to 52% with our main target of 65% for 2022. We worked hard during the year to strengthen reo across the kura in particular with Waikawa tauira supported throughout the year. 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 kaiako with support showed an increase in their own knowledge in areas 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 tauira in all year levels with robust PLD sessions with kaiako across the kura in 2023

Kaiako throughout the year had to improvise and design and articulate programmes of learning as Waikawa transitioning students returned to their akomanga. Teaching and learning became a challenge as reo pakeha was spoken at times for understanding for those still unfamiliar with Te Reo Māori. 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.

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 2020 ākonga tau 1 - 8

NW Pāngarau	TRK	71.8% achieved ora/toa	28.2% Whai Manawa ora	
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DATA, Term 4 2021 ākonga tau 1 - 8

NW Pāngarau	TRK	60% achieved ora/toa	40% Whai Manawa ora	
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COMPARATIVE DATA, Term 4 2022 ākonga tau 1 - 8

63.2% Whai Manawa ora/toa	36.8% Whai Manawa ora	
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ANALYSIS:

The data from 2022 end of year, has shown mixed results with tamariki and a continued need and focus on PLD across the kura within Pāngarau.

There was a increase across the kura percentages, with comparative data in 2021 being 60% to an increase of 3.2% to 63.2% in 2022. The set target for 2022 was 70% for Pāngarau.

It was good to see a small shift considering where our data was against our target. It was evident that certain whenu needed revisiting. With the addition of kaiako and their development in knowledge to deliver certain Pāngarau whenu saw the need to upskill and in these areas to uplift student achievement. Support given by Kia Atamai as focus on building teacher capability saw an increase in delivery knowledge, which also filtered through to our tamariki. We did see a shift within Ahuahanga me te Ine and Tauanga across all year levels. We know that in 2023, the focus will be ensuring that all

kaiako continue to strengthen and revisit areas of programmes to deliver cater the continued needs of tamariki and shift them within the identified areas with a focus on strengthening their knowledge in all whenu

Although there was a shift across most year levels, it was evident that continued support is needed within the middle akomanga of the kura in years 3 to 5. In 2023, programmes will focus on these year levels in Pāngarau to support and lift student achievement. Pāngarau PLD will not be the main PLD focus, but we will continue to source to support from Kia atamai strengthen kaiako practice and delivery.

Kaiako throughout the year had to improvise and design and articulate programmes of learning as Waikawa transitioning students returned to their akomanga. Teaching and learning became a challenge as teaching and learning in Pāngarau needed to be translated at times for understanding for those still unfamiliar with Te Reo Māori. We at times asked particular questions in English and noticed that they were able to answer question more effectively. It identified that the reo was the barrier for these waikawa tamariki. Kaiako through planning, assessment, data analysis, and reporting were able to make informed decisions around student development in Pāngarau and the delivery of programmes to accommodate student needs. This will need to continue in 2023 to enable strengthening of programmes and delivery.

TARGETS: By the end of 2022, ākonga Te Tapapa, Te Mahinga will achieve:

1. 65% or more reo matatini targets for pānui [as collaboratively decided by tumuaki and kaiako]
2. 70% 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. 70% or more reo matatini targets for tuhituhi [as collaboratively decided by tumuaki and kaiako]

2022 ACTION PLANS	2022 OUTCOMES	2022 REASON FOR VARIANCE	2022 SUCCESS INDICATORS
Kaiako: i) Strengthen and revitalise programmes that	The implementation of a collaborative cycle of kaiako PR – monitor, record,	With a number of BT kaiako, we spent some time familiarising them to the kaupapa and marau a	Tumuaki and kaiako cooperate to increase student learning, progress, and achievement

<p>continue to incorporate the <i>Marau ā kura</i>.</p> <p>ii) Engage cooperatively in Kāhui to complete set assessment goals.</p> <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>	<p>report – to improve kaiako classroom practice.</p> <ul style="list-style-type: none"> • planning of quality learning programmes • reflective evaluation and inquiry • 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 Matatini and aromatawai.</p>	<p>kura. It also highlighted areas of PLD support needed to upskill BT kaiako in the areas of aromatawai and revisit Pāngarau. 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 Te Reo Matatini as an area of focus.</p>	<p>Kaiako PR shows a lift in quality teaching and Kōpaki Ngaio</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>i) support collegial cooperation through shared, supported roles</p> <p>ii) report weekly to tumuaki</p> <p>iii) provide forum for planning, assessing,</p>	<p>Kāhui Kaiako builds effective collegial communication and cooperation for</p> <ul style="list-style-type: none"> - planning - preparation for assessments - analysis of student data - meeting the charter targets 	<p>We held weekly kahui kaiako, which allowed us to share and communicate. Weekly reflections and written completed arotake by all kaiako as a record of our progress and reflections on</p>	<p>Tumuaki receives regular kāhui reports to gauge collegial cooperation</p> <p>Ākonga are satisfied with their quality learning programmes</p>

moderating, reporting student achievement iv) report observations	<ul style="list-style-type: none"> - meeting the kura calendar requirements - recording and reporting - contributing to kura - PLD engagement and PLD report as part of PR process 	where to next, what was on top, positives and negatives. The kahui kaiako were able to express and provide a forum to support the needs of kaiako.	The board is confident that charter targets are progressing well Kaiako engage in PLD and contribute to kura innovations Parents are confident and have a presence in kura events and activities
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MAHERE 2022 - Ākonga Achievement Targets Wharekura

2022 AIM	To increase ākonga tau 9 – 11 achieving Level 1, level 2 and Level 3 NCEA Te Reo Māori		
BASELINE DATA	At the end of 2021, ākonga tau 9 me te tau 10		
	Kōrero	100% achieved with Kairangi	
	Tuhituhi	100% achieved with Kaiaka	
	Pānui	(did not complete due to incomplete external)	
	whakarongo	100% achieved with Kairangi	
2022 TARGETS	By the end of 2022, ākonga tau 9 – 11		
	TE WHAREKURA NCEA Level 1 Te Reo Māori		
	Ka whiwhi ngā tamariki Tau 9 te taumata 1 Te Reo Māori mō te tau 2022.		
	TE WHAREKURA NCEA Level 2 Te Reo Māori		
	Ka whiwhi ngā tamariki Tau 10 te taumata 2 Te Reo Māori mō te tau 2022.		
	TE WHAREKURA NCEA Level 3 Te Reo Māori		
	Ka whiwhi ngā tamariki Tau 11 te taumata 3 Te Reo Māori mō te tau 2022.		
Specific Action to Achieve our Target	By whom By when	Indicators of progress and success	2022 Analysis of Variance 2023 Future Action

<p>Kaiako wharekura participate in targeted PLD that lifts <i>Te marau-a-kura</i>, NCEA L1 & L2 areas of the Marau with confidence and proficiency</p>	<p>All Kaiako wharekura</p>	<p>All wharekura staff participated in targeted PLD for upskilling in delivery of programmes. Kaiako were able to source support from our tuakana kura, Te Kura Māori o Nga Tapuwae to ensure we were on the right track. This support allowed us as a kura to build confidence and proficiency in our Marau ā kura.</p>	<p>There will need to be a continued support here as we build the wharekura toward Tau 13. This is necessary as we build towards becoming an independent kura in this area.</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>This has been a challenge with providing the learning environment for the wharekura. This year we were based out of the old staff room. We converted this to our temporary wharekura space. 2023 will bring about temporary buildings to cater for our wharekura classes and space as we grow 2023 and beyond.</p>	<p>Work with Property management to get dedicated buildings for the wharekura in 2023. There will a priority of what type of buildings we need to grow this area of the kura with a focus on learning environments that are suitable for the wharekura students.</p>
<p>Ākonga actively engage in a range of stimulating, <i>kōrero mai</i>, <i>kōrero atu</i> learning experiences</p>	<p>All kaiako wharekura All year</p>	<p>Throughout the year, wharekura students have had the opportunity to participate and engage with kaiako whether online or in class. This communication between kaiako and students around development and work has been stimulating to build good learning experiences.</p>	<p>As the amount of kaiako increases, the ability to extend on the korero amongst kaiako and taura will continue to grow with the ability to continue to focus on good learning experiences between kaiako and taura.</p>
<p>Ākonga and Kaiako learn together to acquire and advance matihiko skills and knowledge to meet their needs</p>	<p>All kaiako wharekura All year</p>	<p>All taura in the wharekura have their own devices, which has allowed them to connect with external staff from other kura. They are also able to use the Apple computer for any video developments for assignments. The</p>	<p>We will continue to explore more forms of devices and tools for learning. The new wharekura space will hopefully have a technology hub whereby they can link and use the equipment and gear to help</p>

and interests with online delivery		Promethean board is another tool they are able to use as another search engine and presentation device.	extend on their knowledge around using devices / matihiko.
Wharekura kaiako meet the NAG 2A mandatory reporting requirements for students, parents and the Ministry	All kaiako wharekura Half/Full year	All whanau received reports on their tamariki learning in the wharekura in 2023. All reports were completed and comments given by external kaiako and internal kaiako for wharekura. throughout the year. More in particular at mid and end of year reporting times.	We are working on a new reporting template, which is suitable for the wharekura. Parent conference will be separate to the kura teina this year.
Ākonga receive constructive feedback and feed forward for their work that result from quality classroom practice and Kāhui Kaiako professional support.	All kaiako wharekura All year	Akonga are given quality feedback and feed forward throughout the year. It is important to us that tauira akonga get constructive feedback around where their learning is and what next steps are needed. All akonga are exposed to different learning from both online and internal teaching. All kaiako are working collaboratively to ensure we are working together for the development of our tauira.	The akonga will benefit from more one on one time with individual kaiako to allow tauira to get a good understanding of their selected pathways of learning so we can wrap tauira with the right support and also kaiako development on skills needed to teach multiple areas of the marau.

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 & L3 - 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:

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 for the wharekura.
3. 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.
4. 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 L, L2 & L3 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

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

COMPARATIVE DATA, Term 4 2022 ākonga tau 9-11

Kaupapa Ako	Pass Percentage & Achievement Tau 9	Pass Percentage & Achievement Tau 10	Pass Percentage & Achievement Tau 11
Kōrero	100%	100%	100%
Tuhituhi	66.7%	100%	100%
Pānui	100%	100%	100%
Whakarongo	100%	100%	100%

Analysis:

Year 9 Te Reo Māori Achievements: Level 1

Kōrero Internal: All 3 students passed and achieved with a Merit.

Whakarongo Internal: All 3 students passed and achieved, 2 with a Merit and 1 with an Excellence.

Tuhituhi Internal: All 3 students passed and achieved, 2 with a Merit and 1 with an achieved.

Tuhituhi External: All 3 students participated in the tuhituhi external assessment. 2 passed and achieved with a Merit and 1 Not Achieved. **Note*** (Following up with student external assessment)

Pānui External: All 3 students participated in the pānui external assessment, 2 passed and achieved with a Merit and an Excellence and 1 Not Achieved. **Note*** (Following up with student external assessment)

Year 10 Te Reo Māori Achievements: Level 1 & 2

Students both passed and achieved Level 2 Te Reo Māori. 1 with an Excellence and 1 with a Merit. 1 of the 2 students also passed and achieved Level 1 Te Reo Māori with an Excellence.

Students both passed and achieved Level 2 Te Reo Māori. 1 with an Excellence and 1 with a Merit. 1 of the 2 students also passed and achieved Level 1 Te Reo Māori with an Excellence.

Students both passed and achieved Level 2 Te Reo Māori. 1 with an Excellence and 1 with a Merit. 1 of the 2 students also passed and achieved Level 1 Te Reo Māori with an Excellence.

Tuhituhi External: Both students participated in the tuhituhi external assessment in Te Reo Māori Level 2. They both passed and achieved 1 with a Merit and 1 with an Excellence. **Note*** (Following up with 1 students external assessment for Te Reo Māori level 1)

Pānui External: Both students participated in the tuhituhi external assessment in Te Reo Māori Level 2. They both passed and achieved 1 with a Merit and 1 with an Excellence. **Note*** (Following up with 1 students external assessment for Te Reo Māori level 1)

Year 11 Te Reo Māori Level 2 and Unit Standard Achievements

Tuhituhi External: Our Year 11 student passed and achieved this Level 2 external assessment with a Merit.

Manaaki Manuhiri: Our Year 11 student participated in an internal unit standard, Manaaki Manuhiri, and passed and achieved accreditation with an achieved marking.

TARGETS: By the end of 2022, taura of wharekura will achieve:

1. 85% or more Putaiao target [as collaboratively decided by tumuaki and kaiako]
2. 85% or more Pāngarau target for Taumata 5 tau-taurangi, ine-āhuahanga, tauanga-tūpono (NB, year 1 exempt from this whenu)
3. 85% or more English target [as collaboratively decided by tumuaki and kaiako]

2022 ACTION PLANS	2022 OUTCOMES	2022 REASON FOR VARIANCE
English Identify an English programme that all Wharekura taura can follow and complete over the year with a focus on upskilling	Taura worked through a year 9 and year 10 English programme with learning workbooks covering all skills needed for students in year 9 and year 10 English.	Taura initially found it difficult to complete certain tasks in English due to their limited ability in English. As they progressed throughout the course, they

<p>akonga in English learning. Kaiako to upskill their own knowledge in this area of the marau.</p>	<p>The English programme identified a need to continue with areas of the marau. It allows akonga to develop their English learning and ability. The English learning helped with understanding different conventions of language within both Māori and English. All akonga who were apart of this programme in 2022 completed all set tasks required for the course.</p>	<p>became more confident and able to work through set tasks. As an outcome of this, we have decided to revisit earlier foundation English tasks for our wharekura year 8 akonga as a build in to the year 9 booklet that they are completing. This would give them suffice building blocks of learning for the English course going forward. There will be a continuation of Year 9 & 10 Booklets in 2023 with the additional learning programme for year 8-wharekura akonga.</p>
<p><i>Science</i> Identify a Science Programme that will deliver outcomes of knowledge in the areas of Biology, Physics and Chemistry. Give akonga an insight in to the context of Science in Te Ao Pekeha & Te Ao Māori.</p>	<p>In 2022, we completed sections of the SCIPAD Science marau. Through this booklet were able to cover year 9 and 10 areas of learning in Science in both class and online activities. We were not able to complete all sections due to the crossover of course content from Tiaki Taiao to SCIPAD tasks. As tauaira were quite busy completing Tiaki Taiao mahi, they found trying to complete set tasks for SCIPAD difficult sat times. The Science delivered in 2022 was a mixer of SCIPAD and delivery from Kura ā iwi Tiaki Taiao where uri gained accreditation for the work completed with this kaupapa under Te Whare Angitū gaining 18 NCEA Level 1 credits.</p>	<p>In 2023, akonga will continue to complete SCIPAD booklets for year 9 & 10. This course of work will be delivered by kaiako and completed by akonga meeting the relevant end of kaupapa test for all sections of the science curriculum for year 9 and 10 learning. Akonga who are enrolled with Tiaki Taiao will attend 4 wānanga throughout the year. They will continue to be supported by Te Whare Angitū kaiako and we complete a Level 1 credits and course for Year 10 and Level 2 credits for year 11 and 12.</p>

<p><i>Pāngarau</i> Continue Tihei Pāngarau with wharekura as extension of Taumata 4 learning in Year 8 and 9 through to Taumata 5. Link with Te Kura Māori o Nga Tapuwae to deliver online Pāngarau support to year 11 and 10 students.</p>	<p>Within Pāngarau Tau 8 & 9 akonga were completing Taumata 4 & 5 Tihei Pāngarau covering all necessary areas of the marau for Pāngarau. Year 10 & 11 akonga were connecting with their Pāngarau teacher online. Throughout the year, our year 10 & 11 completed NCEA credits in areas of Pāngarau through Te Kura Māori o Nga Tapuwae. We found that we needed more time with the online kaiako. We did not get too much contact time. Due to limited contact time, we did not complete as many NCEA credits as we wanted to. Despite this, we did work through booklet work on NCEA unit and standards in the Learning Workbooks for year 10 & 11 during the year.</p>	<p>It was evident that we needed to increase time allocation for online teaching time with our year 10 & 11 students. The need also for the onsite kaiako to support the programme delivery in 2023. We will speak with our tuakana school and organise more online sessions with the kaiako Pāngarau. There will also be other mahi to complete most importantly the numeracy credits they need to fulfil for NCEA learning for Pāngarau. The Year 8 & 9 programme will continue to have instruction and teaching from the Tihei Pāngarau Taumata 4 & 5 workbooks ensuring that they cover all aspects required for Tau 8 and Tau 9 Pāngarau expectations for their selected year levels throughout 2023.</p>
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notes

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 2022

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 19, arā, ko te *tauākī tūnga pūtea* i te 31 Hakihea 2022, 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 2022; 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 22 Haratua 2023. 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.

PARTNERS: Adelle Allbon Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

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 pūrongoatia 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 mārīre, 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 hoahoina 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 whakataua 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 whakataua. E ahu mai ana ā mātou whakataua 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 pūtaka 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 whakawhitihiti 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 wāhanga tahi a 20 ke te 38 engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

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

Signed by:

8AC4A7CCD61F686E

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 2022

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 19, that comprise the *statement of financial position* as at 31 December 2022, 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 2022; 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 22/05/2023. 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.

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts Robyn Terlesk

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

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, Analysis of Variance and Statement of Compliance with Employment Policy, 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.

Signed by:

8AC4A7CCD61F686E

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