

# TE KURA KAUPAPA MAORI O MANAWATU

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 4209

**Principal:** Roberta Kaiwai-paterangi

**School Address:** 88 Rhodes Drive, Kelvin Grove

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**Accountant / Service Provider:**

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# TE KURA KAUPAPA MAORI O MANAWATU

Annual Financial Statements - For the year ended 31 December 2023

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# Te Kura Kaupapa Maori o Manawatu

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Rāhera Filiata

Full Name of Presiding Member




Signature of Presiding Member

17/05/2024

Date:

Roberta Kaiwai-Paterangi

Full Name of Principal



Signature of Principal

17/05/2024

Date:

**Te Kura Kaupapa Maori o Manawatu**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	1,751,090	1,493,367	1,434,058
Locally Raised Funds	3	161,051	(2,586)	76,247
Interest		12,129	2,500	2,511
<b>Total Revenue</b>		<b>1,924,270</b>	<b>1,493,281</b>	<b>1,512,816</b>
<b>Expense</b>				
Locally Raised Funds	3	161,720	32,000	52,183
Learning Resources	4	819,219	812,769	659,369
Administration	5	270,599	258,979	256,816
Interest		1,936	989	1,916
Property	6	361,189	270,081	282,759
Other Expenses	7	99,302	80,000	90,431
<b>Total Expense</b>		<b>1,713,965</b>	<b>1,454,818</b>	<b>1,343,474</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>210,305</b>	<b>38,463</b>	<b>169,342</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>210,305</b>	<b>38,463</b>	<b>169,342</b>

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 Kaupapa Maori o Manawatu**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		518,165	352,816	348,823
Total comprehensive revenue and expense for the year		210,305	38,463	169,342
Contributions from / (Distributions to) the Ministry of Education		7,948	-	-
Contribution - Furniture and Equipment Grant		10,809	-	-
<b>Equity at 31 December</b>		747,227	391,279	518,165
Accumulated comprehensive revenue and expense		747,227	391,279	518,165
<b>Equity at 31 December</b>		747,227	391,279	518,165

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 Kaupapa Maori o Manawatu Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	569,009	83,637	382,216
Accounts Receivable	9	125,143	83,274	106,358
GST Receivable		11,462	2,447	9,879
Prepayments		2,651	3,091	1,857
Inventories	10	14,863	17,297	11,825
Funds Receivable for Capital Works Projects	16	28,575	-	-
		<u>751,703</u>	<u>189,746</u>	<u>512,135</u>
<b>Current Liabilities</b>				
Accounts Payable	12	67,780	47,100	60,203
Revenue Received in Advance	13	9,702	14,190	23,753
Provision for Cyclical Maintenance	14	61,715	2,200	48,153
Finance Lease Liability	15	14,182	10,114	13,397
		<u>153,379</u>	<u>73,604</u>	<u>145,506</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>598,324</u>	<u>116,142</u>	<u>366,629</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	166,267	286,515	178,257
		<u>166,267</u>	<u>286,515</u>	<u>178,257</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	10,224	6,119	5,400
Finance Lease Liability	15	7,140	5,259	21,321
		<u>17,364</u>	<u>11,378</u>	<u>26,721</u>
<b>Net Assets</b>		<u><u>747,227</u></u>	<u><u>391,279</u></u>	<u><u>518,165</u></u>
<b>Equity</b>		<u><u>747,227</u></u>	<u><u>391,279</u></u>	<u><u>518,165</u></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 Kaupapa Maori o Manawatu**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		859,740	682,535	601,869
Locally Raised Funds		140,576	67,156	77,817
Goods and Services Tax (net)		(1,583)	-	(7,432)
Payments to Employees		(299,299)	(255,273)	(216,925)
Payments to Suppliers		(469,263)	(450,680)	(257,153)
Interest Paid		(1,936)	(989)	(1,916)
Interest Received		12,129	2,500	2,511
Net cash from/(to) Operating Activities		240,364	45,249	198,771
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(23,550)	(105,000)	(17,741)
Net cash from/(to) Investing Activities		(23,550)	(105,000)	(17,741)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10,809	-	-
Finance Lease Payments		(12,255)	(14,674)	(15,445)
Funds Administered on Behalf of Other Parties		(28,575)	-	58,569
Net cash from/(to) Financing Activities		(30,021)	(14,674)	43,124
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>186,793</b>	<b>(74,425)</b>	<b>224,154</b>
Cash and cash equivalents at the beginning of the year	8	382,216	158,062	158,062
<b>Cash and cash equivalents at the end of the year</b>	8	<b>569,009</b>	<b>83,637</b>	<b>382,216</b>

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 and other notional items have been excluded.

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



# Te Kura Kaupapa Maori o Manawatu

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Kura Kaupapa Maori o Manawatu (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 2023 to 31 December 2023 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 14.





#### *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 15. Future operating lease commitments are disclosed in note 21b.

##### *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 Kura Kakahu / 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 material.

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	5-40 years
Furniture and Equipment	2-10 years
Information and Communication Technology	4 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

#### **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. 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 Schools 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	678,471	604,336	564,162
Teachers' Salaries Grants	644,772	595,973	545,066
Use of Land and Buildings Grants	290,716	213,058	227,146
Moe - Transport Grant Received	106,613	80,000	97,684
Other Government Grants	30,518	-	-
	<u>1,751,090</u>	<u>1,493,367</u>	<u>1,434,058</u>

The school has opted in to the donations scheme for this year. Total amount received was \$15,874.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	3,410	-	500
Fees for Extra Curricular Activities	56,805	(22,481)	19,935
Trading	25,479	8,000	9,654
Fundraising & Community Grants	75,357	11,895	46,158
	<u>161,051</u>	<u>(2,586)</u>	<u>76,247</u>
<b>Expense</b>			
Extra Curricular Activities Costs	131,184	24,000	37,054
Trading	18,579	8,000	11,637
Fundraising & Community Grant Costs	11,957	-	3,492
	<u>161,720</u>	<u>32,000</u>	<u>52,183</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(669)</u>	<u>(34,586)</u>	<u>24,064</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	22,326	35,100	17,184
Library Resources	-	500	-
Employee Benefits - Salaries	730,370	740,769	591,239
Staff Development	12,609	6,000	6,070
Depreciation	38,709	30,000	44,710
Wharekura Teaching Resources	15,205	400	166
	<u>819,219</u>	<u>812,769</u>	<u>659,369</u>



## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,292	6,292	6,109
Board Fees	-	5,060	1,740
Board Expenses	5,425	8,200	6,962
Communication	4,740	7,070	7,434
Consumables	2,786	7,400	3,188
Operating Leases	2,053	-	-
Other	11,595	10,360	6,923
Employee Benefits - Salaries	116,936	110,477	109,468
Insurance	4,569	5,100	3,682
Service Providers, Contractors and Consultancy	7,260	7,260	7,260
Healthy School Lunch Programme	108,943	89,670	104,050
Vehicle Expenses	-	2,090	-
	<u>270,599</u>	<u>258,979</u>	<u>256,816</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	10,297	10,750	6,867
Cyclical Maintenance Provision	18,386	9,463	9,278
Grounds	13,255	8,700	9,062
Heat, Light and Water	11,341	10,800	10,151
Rates	477	800	767
Repairs and Maintenance	14,772	15,260	18,707
Use of Land and Buildings	290,716	213,058	227,146
Security	1,945	1,250	781
	<u>361,189</u>	<u>270,081</u>	<u>282,759</u>

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Transport	99,302	80,000	90,431
	<u>99,302</u>	<u>80,000</u>	<u>90,431</u>

## 8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	569,009	83,637	382,216
Cash and cash equivalents for Statement of Cash Flows	<u>569,009</u>	<u>83,637</u>	<u>382,216</u>

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



**9. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	13,707	2,258	10,251
Receivables from the Ministry of Education	7,190	-	-
Banking Staffing Underuse	53,763	47,125	55,118
Teacher Salaries Grant Receivable	50,483	33,891	40,989
	<u>125,143</u>	<u>83,274</u>	<u>106,358</u>
Receivables from Exchange Transactions	13,707	2,258	10,251
Receivables from Non-Exchange Transactions	111,436	81,016	96,107
	<u>125,143</u>	<u>83,274</u>	<u>106,358</u>

**10. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Kura Kakahu / Uniforms	14,863	17,297	11,825
	<u>14,863</u>	<u>17,297</u>	<u>11,825</u>





## 11. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	66,969	11,449	-	-	(5,843)	72,575
Furniture and Equipment	74,330	7,322	-	-	(13,707)	67,945
Information and Communication Technology	698	7,948	-	-	(576)	8,070
Leased Assets	35,955	-	-	-	(18,461)	17,494
Library Resources	305	-	-	-	(122)	183
<b>Balance at 31 December 2023</b>	<b>178,257</b>	<b>26,719</b>	<b>-</b>	<b>-</b>	<b>(38,709)</b>	<b>166,267</b>

The net carrying value of equipment held under a finance lease is \$17,494 (2022: \$35,955)

### Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	251,138	(178,563)	72,575	239,689	(172,720)	66,969
Furniture and Equipment	297,488	(229,543)	67,945	300,811	(226,481)	74,330
Information and Communication Technology	131,116	(123,046)	8,070	123,169	(122,471)	698
Leased Assets	56,172	(38,678)	17,494	135,137	(99,182)	35,955
Library Resources	10,284	(10,101)	183	10,284	(9,979)	305
<b>Balance at 31 December</b>	<b>746,198</b>	<b>(579,931)</b>	<b>166,267</b>	<b>809,090</b>	<b>(630,833)</b>	<b>178,257</b>



## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	-	6,070	10,666
Accruals	6,292	5,932	6,109
Employee Entitlements - Salaries	57,673	33,891	40,989
Employee Entitlements - Leave Accrual	3,815	1,207	2,439
	<u>67,780</u>	<u>47,100</u>	<u>60,203</u>
Payables for Exchange Transactions	67,780	47,100	60,203
	<u>67,780</u>	<u>47,100</u>	<u>60,203</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income Received in Advance	6,734	14,190	23,753
Grants in Advance - Ministry of Education	2,968	-	-
	<u>9,702</u>	<u>14,190</u>	<u>23,753</u>

## 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	53,553	(1,144)	44,275
Increase to the Provision During the Year	8,704	9,463	9,448
Other Adjustments	9,682	-	(170)
Provision at the End of the Year	<u>71,939</u>	<u>8,319</u>	<u>53,553</u>
Cyclical Maintenance - Current	61,715	2,200	48,153
Cyclical Maintenance - Non current	10,224	6,119	5,400
	<u>71,939</u>	<u>8,319</u>	<u>53,553</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.



### 15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
No Later than One Year	\$ 15,333	\$ 10,114	\$ 15,333
Later than One Year and no Later than Five Years	7,577	5,259	22,909
Future Finance Charges	(1,588)	-	(3,524)
	<u>21,322</u>	<u>15,373</u>	<u>34,718</u>
<b>Represented by</b>			
Finance lease liability - Current	14,182	10,114	13,397
Finance lease liability - Non current	7,140	5,259	21,321
	<u>21,322</u>	<u>15,373</u>	<u>34,718</u>

### 16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Running Track & Playground Resurfacing		214878	-	28,375	(56,950)	-	(28,575)
Totals			<u>-</u>	<u>28,375</u>	<u>(56,950)</u>	<u>-</u>	<u>(28,575)</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(28,575)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
ILE Modernisation		214875	(58,569)	59,353	(784)	-	-
Totals			<u>(58,569)</u>	<u>59,353</u>	<u>(784)</u>	<u>-</u>	<u>-</u>

**Represented by:**

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



## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	-	1,740
Leadership Team Remuneration Full-time equivalent members	136,765 1.00	285,067 3.00
Total key management personnel remuneration	<u>136,765</u>	<u>286,807</u>

There are 7 members of the Board excluding the Principal. The Board has held 4 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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



## 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	\$1,000
Number of People	-	1

## 20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$-19,575 (2022:\$1,959) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Running Track & Playground Resurfacing	37,375	56,950	-19,575
<b>Total</b>	<b>37,375</b>	<b>56,950</b>	<b>-19,575</b>

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	569,009	83,637	382,216
Receivables	125,143	83,274	106,358
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	<u>694,152</u>	<u>166,911</u>	<u>488,574</u>

### Financial liabilities measured at amortised cost

Payables	67,780	47,100	60,203
Finance Leases	21,322	15,373	34,718
Total financial liabilities measured at amortised cost	<u>89,102</u>	<u>62,473</u>	<u>94,921</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TE KURA KAUPAPA MAORI O MANAWATU'S  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Te Kura Kaupapa Maori O Manawatu (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 22 May 2024. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from Section 134 of the Education and Training Act 2020.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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



Our responsibilities arise from the Public Audit Act 2001.

**Other information**

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance (including the Evaluation of the School's Student Progress and Achievement), the Kiwisport Statement, the Statement of Compliance with Employment Policy, the list of Board Members and the Statement of Responsibility, 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.

Michael Smit  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

## Te Kura Kaupapa Maori o Manawatu

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Rahera Filiata	Presiding Member	Elected	May 2025
Roberta Kaiwai-Paterangi	Principal	ex Officio	
Chris Whaiapu	Parent Representative	Elected	May 2025
Roslyn Bartosh	Parent Representative	Elected	May 2025
Bronwyn Hautapu	Parent Representative	Elected	Oct 2023
Henry Wilkinson	Parent Representative	Elected	May 2025
Debbie Marshall	Staff Representative	Elected	May 2025
Hana Netana	Other	Co-opted	May 2025

## **Te Kura Kaupapa Maori o Manawatu**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,626 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2023 the Te Kura Kaupapa Maori o Manawatu 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.



Ingoa o te Kura:	Te Kura Kaupapa Māori o Manawatū	Tau o te Kura:	4209
Whāinga Ratutaki:	<ol style="list-style-type: none"><li><b>MĀTAURANGA</b> - <i>Tamariki will be provided the opportunity, resources and knowledge to achieve their potential in all learning areas.</i></li><li><b>TAIAO</b> - <i>TKKM o Manawatū will provide a nurturing &amp; safe environment that supports and enriches the learning opportunities for all tamariki.</i></li><li><b>PŪMAUTANGA KI TE KAUPAPA</b> - <i>Whānau, kura and tamariki are committed to achieving the aspirations and values of TKKMOM, its founding documents and policies.</i></li><li><b>TE REO ME ŌNA TIKANGA</b> - <i>Kura will provide all tamariki with the opportunities, resources and knowledge to become confident and competent in Te Reo Māori, in tikanga Māori, upholding the mana of Rangitāne.</i></li><li><b>TE AO WHĀNUI</b> - <i>Kura will provide all tamariki with the opportunities, resources and knowledge to become confident in their Māori / Iwi world and empower them to explore and connect to the wider world.</i></li></ol>		
Te whāinga ā-tau:	Kia eke pānuku te ākongā i roto i te pāngarau mō te whenu Tau, kia whai hua, kia whai angitū, kia puāwai		
Keo:	Kia neke whakamua ngā ākongā katoa kia kotahi, kia rua rānei ngā taumata i Te Reo Matatini (Tuhituhi)		

# Tātaritanga raraunga

## Te Papa Raraunga:

Kua puta mai ēnei taunakitanga i ngā taumata ako o Te Kura Kaupapa Māori o Manawātū me te tau kura a te ākonga. E whakaari ana i ngā kaupae pāngarau mō te 'Tau' i puta mai i te fimatanga o te tau **2023**, i puta anō i te whakamutunga o te tau **2023**

ASSESSMENT - ACHIEVEMENT DATA (INITIAL 2023)

Year Group / Year	Level	Number of Students	NGĀ TAUMATA AKO TE REO MĀTĀWHI (TUHUTUHI)							
			Tau 1	Tau 2	Tau 3	Tau 4	Tau 5	Tau 6	Tau 7	Tau 8
Year 1	Level 1	5								
Year 2	Level 2	4								
Year 3	Level 3	3								
Year 4	Level 4	2								
Year 5	Level 5	1								
Year 6	Level 6	1								
Year 7	Level 7	1								
Year 8	Level 8	1								
Year 9	Level 9	1								
Year 10	Level 10	1								
Year 11	Level 11	1								
Year 12	Level 12	1								
TOTAL NUMBER OF STUDENTS RECORDED PER YEAR GROUP			16	12	9	7	12	11	12	17

ASSESSMENT - ACHIEVEMENT DATA (FINAL 2023)

Year Group / Year	Level	Number of Students	NGĀ TAUMATA AKO TE REO MĀTĀWHI (TUHUTUHI)							
			Tau 1	Tau 2	Tau 3	Tau 4	Tau 5	Tau 6	Tau 7	Tau 8
Year 1	Level 1	5								
Year 2	Level 2	4								
Year 3	Level 3	3								
Year 4	Level 4	2								
Year 5	Level 5	1								
Year 6	Level 6	1								
Year 7	Level 7	1								
Year 8	Level 8	1								
Year 9	Level 9	1								
Year 10	Level 10	1								
Year 11	Level 11	1								
Year 12	Level 12	1								
TOTAL NUMBER OF STUDENTS RECORDED PER YEAR GROUP			18	12	9	7	12	11	12	17

Ngā Mahi <i>I aha mātou?</i>	Ngā Whakataunga <i>I ahatia?</i>	Ngā take mō te rerekētanga <i>He aha i pērā ai?</i>	Arotakenga <i>Me ahu pēhea ināiane?</i>
<p>Ko te mahi matua he whai pouāwhina ki ia akomanga, ko tā te pouāwhina ki ētahi akomanga he mahi 1:1, he haere huri rauna ki te katoa kia whai wā te pouako te mahi 1:1 rānei. Kei pouako te tikanga o te whakahaere, heoi, ka kōrero tahi ki te pouāwhina kia mārama tāua ki tā tāua whakahaere.</p> <p>Kīhai tō mātau kura i whai whakangungu Te Reo Matatini ki raro i tētahi ratonga / pakihi rānei, i te mea i te whakaoti tonu i ngā hāora whakangungu pāngarau ki raro i te kirimana o Waikato. Kotahi noa iho te whakangungu, kua rawaka tērā.</p> <p>Ko 'Te Whiri Kōkō' te ratonga tautoko tamariki i whai wā ki a TKKM o Manawatū ki ētahi ākonga, 2 taumata nui ake raro ake i te taumata pai ki tō te ākonga pakeke. Ko tētahi ākonga i whai hōtaka 'story boxing' i te taha o tētahi kaimahi (he whānau/he kuaia nō te kura). Ia wiki e tutuki i ngā wāhanga e rua, haurua hāora te roa, he mahi 1:1.</p>	<p>E whanake tonu ana ngā taumata tuhituhi ake o TKKM o Manawatū ki tā ngā ākonga aheinga. E kore mātau e rata ki te aromatawai ki te atu.</p> <p>Whā tekau katoa ngā ākonga i whanake mai i 'Whai Tautoko' ki 'Me Kaha Ake.' He paku nekehanga tērā engari he tūmomo whanaketanga tonu tērā, pai kē atu i te kore. He orau anō i āta neke mai i 'Me Kaha Ake' ki te taumata o 'Tōna Pai.' I te tīmtanga o te tau kotahi noa iho te tamaiti i te taumata tika mōna, engari i te mutunga o te tau tokowhā kē i taua taumata, kotahi te ākonga i eke ki 'Tau Kē' (Kotahi taumata mua ake i te taumata tika. Ahakoa ēnei raraunga, ahakoa ēnei ekenga pai, kei raro tonu ngā taumata e ai ki ngā aromatawai, engari tonu pea he whanaketanga pouako te whāinga.</p> <p>Ā-kura whānui me whakapau kaha, whakaheke tōtā, karawhiua ngā whakangungu kia eke ā mātau ākonga. Ko te whakangungu tētahi anō whāinga</p>	<p>He nui tonu te whakangungu Te Reo Matatini me whanake ai ngā pouako, pouāwhina e mahi takirua nei ki ngā ākonga, kia whai angitū ngā ākonga. Ki te pai o mua ka pai o muri.</p> <p>Ko te rahi ake pea o ngā tamōtanga ākonga, tētahi anō take. Tokomaha e whiriwhiri ana ki te noho atu ki ngā kāenga i ēnei rā. Tēnei āhuatanga kua tau ki te tokomaha, kua kitea ngā whāruarua o te tamō kura, ko te ako a te ākonga te māharahara nui. He tohu tērā me kaha akiaki te kura i ngā whānau kia piki ngā taenga tinana mai ki te kura.</p> <p>Tuhi māhorahora, i whai hua tēnei ki ētahi akomanga engari anō ki ētahi atu, kīhai i whai kaha.</p> <p>Ko te mahi tahi a te ākonga ki te pouāwhina, ki tōna pouako rānei he rautaki mīharo, kua whai hua ētahi, kua he hua nui i tēnei whakaritenga waihoki ki te kore te pouāwhina e tino</p> <p>I tino whai hua ngā mahi i kawea mai a 'Te Whiri Kōkō.' Mārama ērā</p>	<p>Me whakarahi ngā whakangungu, me karanga ki tētahi ki te haere mai ki te kura ki te tautoko i ngā pouako. Tonoa ngā mātanga Te Reo Matatini o te whānau.</p> <p>Tokomaha ngā ākonga hiahia tautoko 1:1, tēnā, ka piki hoki te nama o ngā pouāwhina a te tau e heke mai nei</p> <p>He nui te taumaha ki runga i ngā pouako nā te kore hiahia a ētahi ākonga ki te mahi, ki te ako, engari ko te mate kāore i te rite ki te mahi, he rerekē ia tamaiti.</p> <p>Me whakaae mai te tari mātauraga ki te piki i ngā nama kaimahi kia iti iho ngā nama ki ia pouako. Ko te mea nui he tangata, he tangata e whakangāwari ai ngā pokaikaha ki runga i ngā pouako.</p> <p>He āwhina nui te pūtea tautoko ki te whai whakangungu pouako, pouāwhina, whānau anō hoki. He puta atu i ngā hararei ki te whai wānanga tuhituhi (writing retreat).</p> <p>Me haere ngā kaimahi katoa ki te kura reo.</p>



MINISTRY OF EDUCATION  
 Te Mātauranga

## Tātaritanga raraunga



Nā tēnei kaimahi anō i whai wā ki tētahi anō rōpū ki tētahi ākomanga i tāutuhia te nui o ngā matea ako i Te Reo Matatini ko te pānui, ko te tuhituhi ngā tino matea. Ia wiki i whai te rōpū ki te kaimahi, kia rua ngā wāhanga, haurua hōra anō te roa. I tino rata ngā ākonga ki a ia, he wahine whai wheako ki ēnei whenu.

Ko te ārahitanga o tētahi anō mema o te whānau, he kairiwhi ia i tēnei tau, he pouako whai wheako a ia, rahi katoa ōna mōhiotanga ki te whakahaere hurihanga pānui, ki te whakahaere tuhituhi tahi, ki te whanake reo a waha. Nāna ngā hui pouako (QLC) i ārahi ki te whaowhia ngā kete ngaio tanga o ngā pouako. I whakaatu i te whakahaere tauria tuhituhi, tātari tauria tuhituhi, me te whakataurite taumata tuhituhi ki ētahi tauria (exemplars), me te whakaatu aroturuki kia whakamana ai te taumata e tika ana ki te karu neke atu i te pouako takitahi.

Tokotoru / 60% o te owhenga pouako he pouako tau-2. I te whai

matua, ki te eke pānuku ngā ākonga me ngākau tūwhera te pouako ki te whai rautaki, ki te whai tautoko, ki te karanga hui ki ngā ratonga, ki te whakakotahi ai te whānau, whakamāheretia he perēne.

Tā te/ngā pouako, ngā pouāwhina urupare, he uaua ki te whakarata i te ākonga kia ngākau aroha ki te tuhituhi i te horopaki o Te Reo Matatini. I tino whai pakaritanga ngā pouako ki te tātari, kia pai ai te whakamāhere hōtaka, ki te arotake, ki te whai rautaki, ki te whai āwhina anō ki te piki te taumata. He rerekē anō te waiaro o te nuinga o te ira tama ki ngā mahi ā-kura, e ai ki ngā rangahau ko te taiao te wāhi ako a te tama, mā te whai wheako e tino tūhono tōna whatumanawa ki te tuhi, ki te kōrero, ki te pānui. Kua tuarhia whakaaro ngā ākonga, ko te tūmomo tuhinga pai ake ki ngā tamariki ko ngā mea auaha (arā tono, pānui).

Nā Hana Netana ngā pouako hou i āratiki i roto i te maaka, i te noho tahi me tētahi hoa mahi ki te

kaimahi ki Te Aho Matua, ka rua, mārama katoa ki te tamaīti māori. He māori rātau, kei tō mātau kura ā rātau mokopuna, nō reira pai tērā whanaungatanga, kua renarena tērā taukāea o wairua tau, o ngākau tūwhera, o mahitahi, o kotahitanga, o manaaki tangata. He toki ēnei kaimahi. Ko 'Mana Potential' tētahi anō mahi whai hua o tēnei rōpū.

Hui ā whānau, ahakoa e waihanga tonu ana i ngā taumata ake mō te marau ā kura, he mea nui ki a mātau kia whai i ā mātau ake whanaketanga, kua ērā o te motu whānui, ehara i te mea he ōrite ā mātau tamariki huri noa i te motu.

Ngāwari te kite i te tino matea ki te whakapakari i ngā pouako hou, i ngā pia-2 ki te whakapiki mōhiotanga mō Te Reo Matatini. Mō te taha wheako a whāwhā i8 te taiao, kei reira engari he nui te whāruarua whakangungu pouako. Ahakoa tēnei i whai wāhi atu ngā pouako o te kura teina ki ngā akoranga (structured literacy) nā Mahi By Mahi i whakahaere. Ko te painga o tērā kaupapa, ka aro ki te

## Tātaritanga raraunga

<p>i ngā wānanga pouako hou i te taha i Te Rūnanga Nui, hui humi, wānanga anō hoki ki te whanake i ngā pūkenga mō poutiria te aroha, mā tēnei taonga tuku iho māori e akiaki i te ākongā ki te tau tōna wairua ki ngā mahi. He tautoko nui ēnei wānanga e tūwhera i te whatumanawa ki te whakahirahiratanga o Te Reo Matatini. Koinā te painga o ēnei hui (pia - pouako hāpai).</p> <p><b>Mahi By Mahi (Structured Literacy)</b></p> <p>Hui pouako matua ki te tāutu i ngā ākongā me whai tautoko, me kaha āwhina. He mea nui tēnei kia mōhio pai mehemea e whai hua ana te tautoko i te tamaiti.</p> <p>Hui pouako, hui ā-tima, anō he kōreerorero i ngā kitenga, i ngā ranogona, i ngā matea, i ngā whanonga, i ngā puāwaitanga, i ngā āhuatanga māharamaraham i ngā putanga ako, i ngā āromatawai.</p> <p>Tuhi māhorahora ia rā kia tipu te hiahia o te tamaiti ki te tuituhi, ki te</p>	<p>whakawhiti kōrero i ngā kitenga, i ngā āhuatanga o tā te ākongā tuhinga. Nāna anō te mahi whakaaro huritao i whakatenatena kia whakaaro ake te pouako. He wā anō ki te tuhi ēnei ki te puka whanake ngaiotanga a te pouako.</p>	<p>reo a waha, mā tērā ka rite te tamaiti ki te ako i te pānui, i te tuihituhi. I hoko rauemi hai tautoko i te hōtaka Te Reo Matatini, whai wānanga ki pouako kē nō KKM kē. Ko ngā mahi hou o tēnei hōtaka kei te akomanga pipi paopao e rere ana.</p> <p>Ko te painga o te mātanga o 'Te Whiri Kōkō' he mahi 1:1 koinā tētahi āwhina nui i te tamaiti, ka whai hua tēnei.</p>	
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## Tātaritanga raraunga

whakapakari i a ia anō. Mā te pouako anō hoki, mā ngā kaimahi katoa.

He mea motuhake ki a mātau he Kura Te Aho Matua ki te puta atu ki ngā ākoranga o waho o te akomanga, ki te taiao, ki te raweke, ki te rongo i te hā o te whenua, o te wai, o te wao nui a Tāne, o te maunga, o wāhi taurikura kia tipu ai te hiahia ki te whanake i te reo a waha, i te reo pānui, i te tuituhi anō hoki.

Whakangungu 'Poutiria te Aroha' tētahi anō whakangungu pouako i tū i tētahi whakamatuatanga ki waenga i te kāhui kura o Te Ūpoko o te Ika ki Te Whanganui a Tara, e 2 rā te roa. Kikī ana te kaupapa i ngā ariā e mārama pai ai te tuakiri o te tamaiti, kia mārama ki ngā whanonga kore hiahia te mahi, whanonga tāhuri te tuara ki mahi kē atu. I te nui o te wā kāore anō te tamaiti kia rite ki te ako, kāore

## Tātaritanga raraunga

anō kia eke ki taua ekenga, he rerekē ia tamaiti. Kei a ia ōna anō tikanga i ētahi wā.

### Te Whakamahere mō te tau e tū mai nei:

I tonoa hāora (Whakangungu PLD mō Te Reo Matatini). Kua riroi hāora, tēnā, me whirihwiri tētahi ratonga mātauranga, tētahi kaitakawaenga pai mō tā mātau kura, tamariki, kaimahi, kaupapa o Te Aho Matua.

Ko te wawata hoki kia faetae tonu ngā kaimahi ki ngā wānanga Mahi Ny Mahi (Structured Literacy).

He tono pouāwhina anō, engari kua hei tutukitanga noa iho mō te pouako, mō whakahaere hōtaka ako kia whai tautoko ngā ākonga e 2 taumata nui ake ki muri i te taumata pai mō tōna pakeke. Ko tētahi anō wawata ōku he whakaheke i ngā nama ki ia pouako, nā te nui o ngā whaioranga e kitea nei e ngā kura. He aha anō ētahi huarahi tautoko i ngā tamariki tautāwhi?