

Te Kura Kaupapa Maori O Te Raki Paewhenua

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1584

Delegated Authority: Simon Pomare

School Address: 7 Ceres Court, Mairangi Bay

School Postal Address: P O Box 36 063 Northcote

School Phone: 09 479 5624

School Email: tumuaki@terakipaewhenua.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Raymond O'Brien	Chairperson	Elected	RNZAF	Jun-22
Sara Mulvey	Parent Rep	Elected	Pilot	Jun-22
Carmen Brown	Treasurer	Elected	Librarian	Jun-22
Stephanie Pirini	Parent Rep	Elected	Home Executive	Jun-22
Teira Tohu	Parent Rep	Elected	Home Executive	Jun-22
Simon Pomare	Delegated Authority	Co-opted	Teacher	Jun-22
Debra Cotterill	Delegated Authority	Co-opted	Teacher	Jun-22
Tylamay Cherrington	Staff Representative	Elected	Teacher	Dec-19

Te Kura Kaupapa Maori O Te Raki Paewhenua

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
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Financial Statements	
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11-18	Notes to the Financial Statements

Other Information	
--------------------------	--

Analysis of Variance	
----------------------	--

Kiwisport	
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Te Kura Kaupapa Maori O Te Raki Paewhenua

For the year ended 31 December 2019

The Board of Trustees 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

RAYMOND O'BRIEN

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

04 JUNE 2020

Date:

Simon Pomare

Full Name of ~~Principal~~ Delegated authority

[Signature]

Signature of ~~Principal~~ Delegated Authority

04 June 2020

Date:

Te Kura Kaupapa Maori O Te Raki Paewhenua

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,497,000	2,406,690	2,601,719
Locally Raised Funds	3	60,620	92,800	41,156
Interest Income		24,661	20,000	33,516
		<u>2,582,281</u>	<u>2,519,490</u>	<u>2,676,391</u>
Expenses				
Locally Raised Funds	3	21,074	28,500	20,622
Learning Resources	4	1,000,426	1,133,300	1,033,902
Administration	5	179,235	183,154	172,899
Finance		1,707	400	535
Property	6	1,158,253	1,139,600	1,149,807
Depreciation	7	91,220	77,291	90,788
Loss on Disposal of Property, Plant and Equipment		144	-	-
Transport		56,496	-	67,285
		<u>2,508,555</u>	<u>2,562,245</u>	<u>2,535,838</u>
Net Surplus / (Deficit) for the year		73,726	(42,755)	140,553
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>73,726</u></u>	<u><u>(42,755)</u></u>	<u><u>140,553</u></u>

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

Te Kura Kaupapa Maori O Te Raki Paewhenua
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		1,631,078	1,631,077	1,490,525
Total comprehensive revenue and expense for the year		73,726	(42,755)	140,553
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,841	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	1,710,645	1,588,322	1,631,078
Retained Earnings		1,710,645	1,588,322	1,631,078
Reserves		-	-	-
Equity at 31 December		1,710,645	1,588,322	1,631,078

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 Te Raki Paewhenua

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	550,335	806,656	1,362,235
Accounts Receivable	9	96,953	60,900	108,728
GST Receivable		12,178	2,500	2,255
Prepayments		2,543	4,500	4,924
Inventories	10	3,614	5,000	3,054
Investments	11	845,284	500,000	-
		1,510,907	1,379,556	1,481,196
Current Liabilities				
Accounts Payable	13	103,272	118,700	116,511
Revenue Received in Advance	14	5,061	-	20,597
Finance Lease Liability - Current Portion	16	10,899	2,373	3,267
Funds Held for Capital Works Projects	17	2,953	-	-
		122,185	121,073	140,375
Working Capital Surplus/(Deficit)		1,388,722	1,258,483	1,340,821
Non-current Assets				
Property, Plant and Equipment	12	346,983	394,290	357,081
		346,983	394,290	357,081
Non-current Liabilities				
Provision for Cyclical Maintenance	15	10,000	63,718	63,718
Finance Lease Liability	16	15,060	733	3,106
		25,060	64,451	66,824
Net Assets		1,710,645	1,588,322	1,631,078
Equity	23	1,710,645	1,588,322	1,631,078

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 Te Raki Paewhenua

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		572,218	515,198	578,485
Locally Raised Funds		43,960	73,663	55,023
Goods and Services Tax (net)		(9,923)	(245)	(1,287)
Payments to Employees		(139,212)	(163,380)	(144,067)
Payments to Suppliers		(307,243)	(382,279)	(313,353)
Cyclical Maintenance Payments in the year		(92,353)	-	-
Interest Paid		(1,707)	(400)	(535)
Interest Received		20,530	19,632	34,523
Net cash from Operating Activities		86,270	62,189	208,789
Cash flows from Investing Activities				
Proceeds from Sale of PPE		-	(29,417)	-
Purchase of PPE		(55,632)	(95,765)	(43,017)
Purchase of Investments		(845,284)	-	800,000
Proceeds from Sale of Investments		-	(500,000)	-
Net cash from Investing Activities		(900,916)	(625,182)	756,983
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,841	-	-
Finance Lease Payments		(6,048)	7,415	(2,565)
Funds Held for Capital Works Projects		2,953	-	-
Net cash from Financing Activities		2,746	7,415	(2,565)
Net increase/(decrease) in cash and cash equivalents		(811,900)	(555,578)	963,207
Cash and cash equivalents at the beginning of the year	8	1,362,235	1,362,234	399,027
Cash and cash equivalents at the end of the year	8	550,335	806,656	1,362,234

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

Te Kura Kaupapa Maori O Te Raki Paewhenua

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura Kaupapa Maori O Te Raki Paewhenua (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the Group has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the Group realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Group will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) 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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the Group may incur on sale or other disposal.

k) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

The estimated useful lives of the assets are:

Furniture and equipment	7-10 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	2-3 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to student funds received in advance 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 international students, should the School be unable to provide the services to which they relate.

p) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

q) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

r) 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.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	388,893	450,000	495,093
Teachers' Salaries Grants	921,328	940,000	957,072
Use of Land and Buildings Grants	1,017,958	1,000,000	1,017,654
Other MoE Grants	80,063	1,690	18,799
Transport Grants	78,447	-	92,843
Other Government Grants	10,311	15,000	20,258
	<u>2,497,000</u>	<u>2,406,690</u>	<u>2,601,719</u>

3 Locally Raised Funds

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

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	3,169	6,000	5,563
Activities	41,020	39,800	15,254
Trading	3,789	7,000	4,418
Fundraising	12,642	40,000	15,921
	<u>60,620</u>	<u>92,800</u>	<u>41,156</u>
Expenses			
Activities	17,109	11,500	4,783
Trading	2,616	7,000	12,012
Fundraising (Costs of Raising Funds)	1,349	10,000	3,827
	<u>21,074</u>	<u>28,500</u>	<u>20,622</u>
	<u>39,546</u>	<u>64,300</u>	<u>20,534</u>

*Surplus/ (Deficit) for the year Locally Raised Funds***4 Learning Resources**

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	15,912	33,000	16,581
Equipment Repairs	99	1,500	1,548
Information and Communication Technology	-	1,000	863
Extra-Curricular Activities	35,212	86,800	23,711
Library Resources	768	5,000	2,090
Employee Benefits - Salaries	939,874	986,000	988,362
Staff Development	8,561	20,000	747
	<u>1,000,426</u>	<u>1,133,300</u>	<u>1,033,902</u>

Te Kura Kaupapa Maori O Te Raki Paewhenua

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,028	6,000	6,556
Board of Trustees Fees	-	500	600
Board of Trustees Expenses	3,110	3,750	9,217
Communication	4,916	5,600	4,745
Consumables	17,921	21,000	16,504
Operating Lease	6,791	6,500	6,272
Other	12,926	12,300	4,269
Employee Benefits - Salaries	117,732	117,504	117,882
Insurance	703	2,000	904
Service Providers, Contractors and Consultancy	6,108	8,000	5,950
	<u>179,235</u>	<u>183,154</u>	<u>172,899</u>

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,372	10,600	6,799
Consultancy and Contract Services	32,783	79,500	38,923
Cyclical Maintenance Expense	40,216	10,000	11,890
Grounds	12,523	-	19,206
Heat, Light and Water	15,569	-	16,235
Rates	-	1,000	243
Repairs and Maintenance	23,519	23,500	28,617
Use of Land and Buildings	1,017,958	1,000,000	1,017,654
Security	7,313	15,000	10,240
	<u>1,158,253</u>	<u>1,139,600</u>	<u>1,149,807</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	962	322	322
Furniture and Equipment	54,649	51,284	56,917
Information and Communication Technology	18,225	17,880	19,701
Motor Vehicles	6,400	6,400	6,400
Leased Assets	6,964	1,105	3,580
Library Resources	4,020	300	3,868
	<u>91,220</u>	<u>77,291</u>	<u>90,788</u>

Te Kura Kaupapa Maori O Te Raki Paewhenua

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	-	-	-
Bank Current Account	540,060	401,656	1,351,978
Bank Call Account	10,275	5,000	10,257
Short-term Bank Deposits	-	400,000	-
Cash and cash equivalents for Cash Flow Statement	550,335	806,656	1,362,235

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

Of the \$550,335 Cash and Cash Equivalents, \$2,953 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,084	3,500	4,960
Receivables from the Ministry of Education (note 17)	14,057	-	-
Interest Receivable	4,163	400	32
Bank Staffing Underuse	19,947	-	48,508
Teacher Salaries Grant Receivable	52,702	57,000	55,228
	96,953	60,900	108,728
Receivables from Exchange Transactions	10,247	3,900	4,992
Receivables from Non-Exchange Transactions	86,706	57,000	103,736
	96,953	60,900	108,728

10 Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	3,614	5,000	3,054
	3,614	5,000	3,054

11 Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	845,284	500,000	-
Total Investments	845,284	500,000	-

Te Kura Kaupapa Maori O Te Raki Paewhenua

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	12,516	40,165	-	-	(962)	51,719
Furniture and Equipment	242,088	9,001	-	-	(54,649)	196,440
Information and Communication Technology	29,895	-	-	-	(18,225)	11,670
Motor Vehicles	40,983	-	-	-	(6,400)	34,583
Leased Assets	4,521	26,873	-	-	(6,964)	24,430
Library Resources	27,078	5,228	(145)	-	(4,020)	28,141
Balance at 31 December 2019	357,081	81,267	(145)	-	(91,220)	346,983

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	56,276	(4,557)	51,719
Furniture and Equipment	766,234	(569,794)	196,440
Information and Communication Technology	204,045	(192,375)	11,670
Motor Vehicles	64,000	(29,417)	34,583
Leased Assets	36,316	(11,886)	24,430
Library Resources	60,043	(31,902)	28,141
Balance at 31 December 2019	1,186,914	(839,931)	346,983

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$24,430 (2018: \$4,521).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	12,838	-	-	-	(322)	12,516
Furniture and Equipment	267,571	31,434	-	-	(56,917)	242,088
Information and Communication Technology	47,856	1,740	-	-	(19,701)	29,895
Motor Vehicles	47,383	-	-	-	(6,400)	40,983
Leased Assets	4,132	3,969	-	-	(3,580)	4,521
Library Resources	21,103	9,843	-	-	(3,868)	27,078
Balance at 31 December 2018	400,883	46,986	-	-	(90,788)	357,081

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	16,111	(3,595)	12,516
Furniture and Equipment	757,233	(515,145)	242,088
Information and Communication Technology	204,045	(174,150)	29,895
Motor Vehicles	64,000	(23,017)	40,983
Leased Assets	10,682	(6,161)	4,521
Library Resources	55,108	(28,030)	27,078
Balance at 31 December 2018	1,107,179	(750,098)	357,081

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	4,128	14,000	13,911
Accruals	7,500	5,700	5,496
Employee Entitlements - Salaries	53,055	57,000	55,676
Employee Entitlements - Leave Accrual	38,589	42,000	41,428
	<u>103,272</u>	<u>118,700</u>	<u>116,511</u>
Payables for Exchange Transactions	103,272	118,700	116,511
	<u>103,272</u>	<u>118,700</u>	<u>116,511</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Student Funds in Advance	5,061	-	20,597
	<u>5,061</u>	<u>-</u>	<u>20,597</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	63,718	63,718	63,718
Increase/(decrease) to the Provision During the Year	38,635	10,000	11,890
Use of the Provision During the Year	(92,353)	(10,000)	(11,890)
Provision at the End of the Year	<u>10,000</u>	<u>63,718</u>	<u>63,718</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>10,000</u>	<u>63,718</u>	<u>63,718</u>
	<u>10,000</u>	<u>63,718</u>	<u>63,718</u>

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for teacher laptops and office equipment.

Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	12,936	2,373	3,697
Later than One Year and no Later than Five Years	16,232	733	3,306
	<u>29,168</u>	<u>3,106</u>	<u>7,003</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

17 Funds Held for Capital Works Projects

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

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	\$	\$	\$		\$
Designing QLE	<i>In progress</i>	-	19,443	16,490	-	2,953
Heating Upgrade	<i>Completed</i>	-	20,180	20,180	-	-
Field Drainage	<i>In progress</i>	-	48,521	62,578	-	(14,057)
Totals		-	88,144	99,248	-	(11,104)

Represented by:

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

2,953

(14,057)

(11,104)

18 Related Party Transactions

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

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

19 Remuneration*Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	-	600
Full-time equivalent members	0.09	-
<i>Leadership Team</i>		
Remuneration	406,362	504,926
Full-time equivalent members	4.00	5.00
Total key management personnel remuneration	406,362	505,526
Total full-time equivalent personnel	4.09	5.00

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Te Kura Kaupapa Maori O Te Raki Paewhenua

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110-120	1	-
100-110	1	2
	<u>2</u>	<u>2</u>

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

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2019.
(Contingent liabilities and assets as at 31 December 2018: nil)

There is a contingent asset for possible repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2019. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$16,145. We will record the amount we receive as revenue in the 2020 financial year (2018: \$65,588).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019 a contingent liability for the school may exist

22 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) A contract for DQLE to be completed in 2020 which will be fully funded by the Ministry of Education. \$19,443 has been received of which \$16,490 has been spent on the project to date.
 - (b) A contract for field drainage to be completed in 2020 which will be fully funded by the Ministry of Education. \$48,521 has been received of which \$62,578 has been spent on the project to date.
- (Capital commitments as at 31 December 2018: nil)

23 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

Te Kura Kaupapa Maori O Te Raki Paewhenua

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

24 Financial Instruments

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	550,335	806,656	1,362,235
Receivables	96,953	60,900	108,728
Investments - Term Deposits	845,284	500,000	-
Total Financial assets measured at amortised cost	<u>1,492,572</u>	<u>1,367,556</u>	<u>1,470,963</u>
Financial liabilities measured at amortised cost			
Payables	103,272	118,700	116,511
Finance Leases	25,959	3,106	6,373
Total Financial Liabilities Measured at Amortised Cost	<u>129,231</u>	<u>121,806</u>	<u>122,884</u>

25 Comparatives

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

26 Subsequent Events

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

The measurement categories and carrying amounts for financial liabilities have not changed between the closing 31 Dec 2018 and opening 1 Jan 2019 dates as a result of the transition to PBE IFRS 9.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TE KURA KAUPAPA MAORI O TE RAKI PAEWHENUA'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Te Kura Kaupapa Maori O Te Raki Paewhenua (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 18, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 4 June 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter - COVID-19

Without modifying our opinion we draw attention to the disclosures in note 26 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, 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 (Revised): *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.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand



Student Achievement Report as at December, 2019

That at 80% of Year 1 – 8 students will be achieving at the expected level for their year in Poutama Tau

Background

Assessment Task

Storing of Data

Data Results

The following analysis takes into account the results for each students' assessment taken in Term 1 and 4 only.

	Level 1					Level 2	Level 3	Level 4	Level 5
	Kaupae 0	Kaupae 1	Kaupae 2	Kaupae 3	Kaupae 4	Kaupae 5	Kaupae 6	Kaupae 7	Kaupae 8
Year 1 – T1	3	2	5						
T4	1		9						
Year 2 – T1		1	6	1	2				
T4			2	5	3				
Year 3 – T1			3	4		2			
T4			3	1	4	1			
Year 4 – T1			3	1	6				
T4			1	1	3	5			
Year 5 – T1			1	1	4		1		
T4					3	2	2		
Year 6 – T1					1	1			
T4						1	1		
Year 7 – T1						4	2		
T4						3	3		
Year 8 – T1					1	2	4		
T4						2	5		

**Total of Students – Year 1-10 , Year 2-10 , Year 3-9,
Year 4 –10 , Year 5 –7 , Year 6 –2 , Year 7 -6 ,Year 8 -7 .**

**Total of Students – Year 1-10 , Year 2-10 , Year 3-9,
Year 4 –10 , Year 5 –7 , Year 6 –2 , Year 7 -6 ,Year 8 -7 .**

Outcome For Target One;

That 30/61 (49%) are achieving at Poutama Tau Expectations.

That 27/61 (44%) are working towards Poutama Tau Expectations.

That 4/61 (7%) require a Modified Programme for Poutama Tau Expectations.

That 29/61(48%) are achieving at Whanaketanga.

That 31/61 (51%) are working towards Whanaketanga.

That 1/61(1%) requires a Modified Programme at Whanaketanga.

Analysis of Data Collected

The data collected shows that only **49%** are achieving at or above the expected level in Poutama Tau.

*The data also shows that only **48%** are achieving at or above for Whanaketanga.*

The data collected and analysed are for Year 1 –Year 8.

Next Year (2020) Target

That at 75% of Year 1 – 8 students will be achieving at the expected level for their year in Poutama Tau

That at least 75% of Year 1 – 8 students will be achieving at the expected level for Whanaketanga.

Evaluation

We only **achieved 30/61(49%)** for achievement in Poutama Tau.

The results of **30/61(49%)** shows we are below our target of **80%**.

The data shows that we are achieving well below our target and we need to review our current in-class programmes. We will also be completing a PD session on JAM programme. This covers all whenu of the Pangarau Marautanga.

The P.D will look at Poutama Tau Uiui, Analysis of the Uiui, and also specifically classroom programmes. There is also a need to ensure that all akomanga have all resources required to teach the Poutama Tau programme.

Target Two 2019

That at least 75% of Year 4 – 8 students will be achieving at the expected level for Meka Matua in Poutama Tau.

Poutama Tau-Basic Facts -2019

	Level 1			Level 2	Level 3		Level 4
	0-1	2-3	4	5	6	7	8
Year 4 – T1	4	5		1			
T4	2		3	4	1		
Year 5 – T1	2	1	4				
T4		1	2	2	2		
Year 6 – T1			2				
T4			1	1			
Year 7 – T1		1	1	4			
T4		1		5			
Year 8 – T1				1	6		
T4			1	5	1		
Total of Students –32. Year 4 –10 , Year 5 –7 , Year 6 -2 , Year 7 -6 Year 8 -7 .							

Outcome of Meka Matua

That 1/32 (3%) is achieving above the expected level for meka matua.

That 6/32 (19%) are achieving at the expected level for meka matua.

That 6/32 (19%) are working towards the expected level for meka matua.

That 19/32 (59%) require a modified programme for meka matua.

Analysis of Data Collected

The data collected shows that;

3% are achieving above the expected level,

that 19% of our tamariki are achieving at the expected level.

That 19% are working towards the expected level for meka matua.

And that 59 % are requiring a modified programme.

The data collected and analysed are from Year 4 –Year 8.

Although our achievement results have slightly improved we are still well below our set target.

We are **only achieving 19% of our target of 80%.**

Next Year (2020) Target

That at least 70% of Year 4 – 8 students will be achieving at the expected level for Meka Matua in Poutama Tau.

Evaluation

Again the results show that we need a review of all class programmes and specifically in this area, Meka Matua(Basic Facts).

We will review how kaiako plan their classroom programmes, how they use and utilise pangarau resources.

Target Three 2019

That at least 80% of Year 4 – 8 students will be achieving at the expected level for Uara Tu in Poutama Tau.

Poutama Tau-Place Value-2019

	Level 1			Level 2	Level 3		Level 4
	0-1	2-3	4	5	6	7	8
Year 4 – T1	4	2	4				
T4	1	2		6	1		
Year 5 – T1	1	2	4				
T4		1	2	4			
Year 6 – T1			1	1			
T4				1	1		
Year 7 – T1			1	4	1		
T4			1	2	3		
Year 8 – T1				3	4		
T4				2	5		
Total of Students 32. Year 4 –10 , Year 5 –7, Year 6 –2 , Year 7 -6 , Year 8 -7 .							

Outcome of Uara Tu

That 1/32 (3%) are exceeding at the expected level for Uara Tu.

That 7/32 (22%) are achieving at the expected level for Uara Tu.

That 8/32 (25%) are working towards the expected level for Uara Tu.

That 16/32 (50%) require a modified programme for Uara Tu.

Analysis of Data Collected

The data collected shows that we are achieving **25% at the expected level and above for Uara Tu.**

The data also shows that **25% are working towards the expected level for Uara Tu** and **that 50% require a modified programme for Uara Tu.**

The data collected and analysed are from Year 4 –Year 8

Next Year (2020) Target

That at least 75% of Year 4 – 8 students will be achieving at the expected level for Uara Tu in Poutama Tau.

Evaluation

Again the results show that we need a review of all class programmes and specifically in this area, Uara Tū(Place Value).

Again we will review how kaiako plan their classroom programmes , how they use and utilise pangarau resources.

Target Four 2019

That 60% of Year 1-8 tamariki will be achieving at their expected level in Panui on the Ngā Kete Korero Framework.

That 60% of Year 1-8 tamariki will be achieving at their expected level in Panui on Ngā Whanaketanga.

Background

The whanau requires that tamariki are reading confidently and fluently in Te Reo Maori.

Assessment Task

All tamariki from Year 1 – 8 are assessed regularly to determine their reading level on the Nga Kete Korero Reading framework. The diagnostic test is commonly known as a Running Record/Pukete Panui Haere. Tamariki achieving above the Miro level, are working on other reading frameworks. Data will be collected each term but for analysis purposes the results in Term 1 and Term 4 will be the data used to report back on this target.

The data collected will also be used to determine whether they are achieving at their expected level in Panui on Ngā Whanaketanga.

Storing of Data

For each student, teachers are required to maintain a student portfolio. Running records for each students are kept and maintained in each of the students' portfolios.

	Y1/T1	Y1/T4	Y2/T1	Y2/T4	Y3/T1	Y3/T4
Harakeke A	10	9	9	2	4	2
Harakeke E		1		4	4	2
Harakeke I				3	1	1
Kiekie A			1	1		2
Kiekie E						1
Kiekie I						1
Pingao A						
Pingao E						
Pingao I						
Pingao O						
Miro						
Other						
Total	10	10	10	10	9	9

	Y4/T1	Y4/T4	Y5/T1	Y5/T4	Y6/T1	Y6/T4	Y7/T1	Y7/T4	Y8/T1	Y8/T4
Harakeke A										
Harakekek E	2	1								
Harakeke I		1	1				1			
Kiekie A	5	1		1						
Kiekie E										
Kiekie I		3	3							
Pingao A	2	2	1	3	1		3	1	1	
Pingao E	1	2	1	2	1	2		2		1
Pingao I			1					1		
Pingao O				1			2	1	2	2
Miro								1	4	4
Other										
Total	10	10	7	7	2	2	6	6	7	7

Outcome

That 2/61 (3%) are exceeding, above levels in Panui on the *Nga Kete Korero Framework*.

That 26/61 (43%) are achieving at their expected year level in Panui on the *Nga Kete Korero Framework*.

That 14/61 (23%) are working towards in Panui on the *Nga Kete Korero Framework*.

That 19/61 (31%) require a modified programme in Panui on the *Nga Kete Korero Framework*.

That 28/61 (46%) are exceeding or achieving at their expected levels in Panui on the *Nga Kete Korero Framework*.

Whanaketanga

Year 1- 1/10 (10%) – Exceeding at expected level of Whanaketanga.
9/10 (90%) – Working towards the expected level of Whanaketanga

Year 2- 1/10 (10%) – Achieving at expected level of Whanaketanga
7/10 (70 %) - Working towards the expected level.
2/10 (20 %) – Require a modified programme

Year 3- 5/9 (56%) – Exceeding at expected level of Whanaketanga
2/9 (22%) – Working towards the expected level.
2/9 (22%) – Require a modified programme

Year 4- 4/10 (40%) – Exceeding at expected level of Whanaketanga
3/10 (30%) – Achieving at expected level of Whanaketanga
3/10 (30%) – Require a modified programme

Year 5- 3/7 (43%) – Exceeding at expected level of Whanaketanga
3/7 (43%) – Achieving at expected level of Whanaketanga
1/7 (14%) – Require a modified programme

Year 6 -	2/2 (100%) – Achieving at expected level of Whanaketanga.
Year 7 -	2/6(33 %) – Exceeding at expected level of Whanaketanga. 1/6 (17 %) - Achieving at expected level of Whanaketanga. 2/6 (33%) – Working towards the expected level. 1/6 (17%) – Require a modified programme
Year 8 -	4/7 (57%) – Exceeding at expected level of Whanaketanga. 2/7 (29%) - Achieving at expected level of Whanaketanga. 1/7 (14%) – Require a modified programme

Analysis of Data Collected

The data collected showed that **46% of our tamariki are exceeding or achieving at the 60% target goal for Panui on the Nga Kete Korero Framework.**

The kurawide (Year 1 – 8) results show that in terms of **Whanaketanga Panui, 46% of the 60% target goal are exceeding or achieving at the expected level.**

That 14/61 (23%) are exceeding expected level.

That 14/61 (23%) are achieving at expected level.

That 20/61 (33%) are working towards the expected level.

That 13/61 (21%) are requiring a modified programme.

Next Year (2020) Target

That **60%** of Year 1-8 tamariki will be achieving at their expected level in Panui on the Ngā Kete Korero Framework.

That **60%** of Year 1-8 tamariki will be achieving at their expected level in Panui on Ngā Whanaketanga.

Evaluation

Professional Development kurawide will focus on Te Reo- Panui, Tuhituhi, Kōrero and Whakarongo specifically on

- Adminstering, collating and analysising Pukete Panui Haere (Running Records)
- asTTle Panui
- Whanaketanga
- Classroom Teaching and Learning Programmes
- I.E.P's

Mid and end of year will focus on the progress of tamariki for Whanaketanga Panui, Tuhituhi Kōrero and Whakarongo results.

I.E.P's have always addressed individual learning needs for those tamariki identified for not only support but as extension as well.

Target Five 2019

That 80% of all Year 4-8 should be achieving at the expected year level in asTTle Panui-Understanding

asTTle panui-comprehension data for all tamariki from Year 4 – Year 8 will be collected in Term 1 and 3.

asTTle Results

	Y4/T1	Y4/T4	Y5/T1	Y5/T4	Y6/T1	Y6/T4	Y7/T1	Y7/T4	Y8/T1	Y8/T4
Absent	4	3	1	2					2	1
Test incomplete										
No score										
<2B	1	2	1	1						
2B										
2P	3	4	2				1	1	1	1
2A	2		1	2	1	2	1	1		
<3B										
3B		1	2	1	1		1	1		
3P							2		2	2
3A				1			1	3		2
<4B										
4B									2	1
4P										
4A										
5B										
Total	10	10	7	7	2	2	6	6	7	7

Outcome

That 2/32 (6%) have advanced at least two levels within asTTle Panui-Understanding.

That 5/32 (16%) have advanced at least one level within asTTle Panui-Understanding.

That 14/32 (44%) have remained at the same level within asTTle Panui-Understanding.

That 1/32 (3%) have dropped in two levels within asTTle Panui-Understanding.

That 6/32 (18 %) have dropped in one level within asTTle Panui-Understanding.

That 4/32 (13%) were absent.

Analysis of Data Collected

The data collected showed that only **31% of the 80% target was achieved.**

10/32 (31%) of the tamariki are achieving at or above the target set for asTTle Panui-Understanding.

7/32 (22%) of the tamariki have advanced their levels.

14/32 (44%) of the tamariki have remained at the same level.

7/32 (21%) of the tamariki have gone down in level/s

4/32 (13%) were absent.

Next Year (2020) Target

That 75% of all Year 4-8 should be achieving at the expected year level in asTTle Panui-Understanding

Evaluation

The focus of the Professional Development will continue to focus on asTTle Panui-Understanding

- Administering, collating and analysing asTTle data
- Individual Pathway Reports for all tamariki which will be kept for planning purposes and also be used in reporting back to parents
- Individual Reports will be kept in Individual Student Portfolios and Student Profiles

Kaiako still need Professional Development in how to use the assessment for learning programmes from the asTTle panui results to address specific learning needs in Panui-Maramatanga within their daily reading programmes.

All results for asTTle-Panui will continue to be collected in Term 1 and 3.

Kaiako will also follow the Next Steps within asTTle to assist with their planning as well as address individual learning needs.

Target Six 2019;

That **60%** of Year 1-8 will be achieving at their expected level of writing within the Manu Tuhituhi –Whanaketanga Framework.

That **60%** of Year 1-8 will be achieving at their expected level of writing within the Manu Tuhituhi Framework.

Background

The whanau requires that tamariki are writing confidently and fluently in Te Reo Maori.

Assessment Task

All tamariki from Year 1 – 8 will complete a writing sample in Term 1 and 3, which will be moderated using Manu Tuhituhi. As part of Kurawide Professional Development we have aligned our writing programme to the Nga Manu Tuhituhi. This is to allow an easier transition to Nga Whanaketanga.

Storing of Data

All teachers keep a portfolio for each student. The annotated writing samples will be kept and maintained within these portfolios.

Data Analysis

The following analysis takes into account the results of students' moderated writing samples for Term 1 and Term 3.

Kura Tuatahi

	T1/W2	T1/W4	T2/W2	T2/W4	T3/W2	T3/W4	T4/W2	T4/W4
Incomplete								
Oho 1-Whenu						1		
Oho2-Whenu	2	1		2	1	1		
Oho 3-Whenu	8	9	3					
Oho 4-Harakeke			4				1	
Whai 1-Harakeke			2	6	2	1	1	1
Whai 2-Harakeke					1			1
Whai 3-Kiekie				1	1	2		
Whai 4-Kiekie			1		3	1	5	1
Marewa 1-Pingao				1	1	3	2	1
Marewa 2-Pingao							1	6
Marewa 3-Pingao								
Marewa 4-Pingao								
Ka Rere 1-Miro								
Ka Rere 2-Miro								
Ka Rere 3-Miro								
TOTAL	10	10	10	10	9	9	10	10

	T5/W2	T5/W4	T6/W2	T6/W4	T7/W2	T7/W4	T8/W2	T8/W4
Incomplete								
Oho 1-Whenu								
Oho2-Whenu								
Oho 3-Whenu								
Oho 4-Harakeke								
Whai 1-Harakeke					1	1		
Whai 2-Harakeke								
Whai 3-Kiekie						1		
Whai 4-Kiekie	2	1				1		
Marewa 1-Pingao		2			1		1	1
Marewa 2-Pingao	5	2	1					1
Marewa 3-Pingao				1	1	2	1	1
Marewa 4-Pingao		2		1	2	1		1
Ka Rere 1-Miro			1		1		2	3
Ka Rere 2-Miro							3	
Ka Rere 3-Miro								
TOTAL	7	7	2	2	6	6	7	7

Outcome

That 6/61 (10%) are exceeding the expected year level for Whanaketanga Tuhituhi.

That 27/61 (44%) are achieving at the expected year level for Whanaketanga Tuhituhi.

That 20/61 (33%) are working towards the expected year level for Whanaketanga Tuhituhi.

That 8/61 (13%) require a modified programme.

That 1/61 (1%) are exceeding the expected year level for Manu Tuhituhi.

That 9/61 (15%) are achieving at the expected year level for Manu Tuhituhi.

That 42/61 (69%) are working towards the expected year level for Manu Tuhituhi.

That 9/61 (15%) require a modified programme.

Analysis of Data Collected

The data collected shows

That 16% of the 60% target are exceeding or achieving at the expected level on the Manu Tuhituhi programme.

That 69% are working towards the expected level on the Manu Tuhituhi programme.

That 15% require a modified programme on the Manu Tuhituhi.

That 54% are exceeding or achieving at the expected level in Whanaketanga.

That 33 % are working towards the expected level in Whanaketanga.

That 13% require a modified programme in Whanaketanga.

Next Year (2020)

That 60% of Year 1-8 will be achieving at their expected level of writing within the Manu Tuhituhi –Whanaketanga Framework.

That 60% of Year 1-8 will be achieving at their expected level of writing within the Manu Tuhituhi Framework.

Evaluation

PDL will continue to focus on Te Reo, specifically Tuhituhi.but will also include Manu Tuhituhi.

Writing samples will be moderated against the Manu Tuhituhi Kaiako Booklet with a goal to develop and implement our kura writing samples across all the different genres and levels.

There is real need to review teaching/learning programmes as we are well below our target.

It will include surface and deeper features as well as audience, grammar, content, structure, punctuation, spelling and vocabulary.

We need to do a full review of our Te Reo, specifically the teaching and learning results for Pukete Panui Haere, asTTle Panui-Understanding and Manu Tuhituhi target results.

2019 Kiwi Sport Report

For Te Kura Kaupapa Maori o Te Raki Paewhenua

Term 1 swimming programme	AUT Millenium Institute	\$ 2,628.44
Term 4 swimming programme	AUT Millenium Institute	<u>\$ 1,995.25</u>
Total expenditure		<u><u>\$ 4,623.69</u></u>