

TE KURA O TE KAO

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1
Principal:	Hemi Takawe
School Address:	6603 Far North Road
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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TE KURA O TE KAO

Annual Financial Statements - For the year ended 31 December 2023

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Te Kura o Te Kao

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.

Maquita Lia

Full Name of Presiding Member

Signed by:
Maquita Lia

Signature of Presiding Member

16 July 2024

Date:

Hemi Takawe

Full Name of Principal

Signed by:
Hemi Takawe

Signature of Principal

16 July 2024

Date:

Te Kura o Te Kao
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,396,533	875,801	1,050,802
Locally Raised Funds	3	66,112	27,000	65,489
Interest		13,814	-	2,413
Total Revenue		1,476,459	902,801	1,118,704
Expense				
Locally Raised Funds	3	11,996	30,200	6,439
Learning Resources	4	821,027	517,609	588,568
Administration	5	241,184	212,703	198,014
Interest		846	789	1,534
Property	6	248,866	134,382	132,323
Other Expenses	7	20,474	24,500	17,475
Loss on Disposal of Property, Plant and Equipment		528	-	-
Total Expense		1,344,921	920,183	944,353
Net Surplus / (Deficit) for the year		131,538	(17,382)	174,351
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		131,538	(17,382)	174,351

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

Te Kura o Te Kao
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		769,072	574,158	594,721
Total comprehensive revenue and expense for the year		131,538	(17,382)	174,351
Contributions from / (Distributions to) the Ministry of Education		608	-	-
Contribution - Furniture and Equipment Grant		32,567	-	-
Equity at 31 December		933,785	556,776	769,072
Accumulated comprehensive revenue and expense		933,785	556,776	769,072
Equity at 31 December		933,785	556,776	769,072

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

Te Kura o Te Kao

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	409,153	194,632	426,220
Accounts Receivable	9	71,566	60,184	91,824
GST Receivable		8,290	2,869	7,460
Prepayments		6,269	4,094	4,208
Inventories	10	1,087	740	529
Investments	11	154,000	-	-
Funds Receivable for Capital Works Projects	17	-	-	7,843
		<u>650,365</u>	<u>262,519</u>	<u>538,084</u>
Current Liabilities				
Accounts Payable	13	98,284	49,987	53,325
Revenue Received in Advance	14	7,818	-	-
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	16	3,728	8,965	8,663
		<u>109,830</u>	<u>58,952</u>	<u>61,988</u>
Working Capital Surplus/(Deficit)		540,535	203,567	476,096
Non-current Assets				
Property, Plant and Equipment	12	479,892	431,592	355,953
		<u>479,892</u>	<u>431,592</u>	<u>355,953</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	84,466	68,250	58,250
Finance Lease Liability	16	2,176	10,133	4,727
		<u>86,642</u>	<u>78,383</u>	<u>62,977</u>
Net Assets		<u>933,785</u>	<u>556,776</u>	<u>769,072</u>
Equity		<u>933,785</u>	<u>556,776</u>	<u>769,072</u>

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

Te Kura o Te Kao

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		635,843	472,561	477,335
Locally Raised Funds		74,851	27,000	57,893
Goods and Services Tax (net)		(830)	-	(4,591)
Payments to Employees		(199,230)	(167,600)	(164,499)
Payments to Suppliers		(276,276)	(382,753)	(175,500)
Interest Paid		(846)	(789)	(1,534)
Interest Received		11,568	-	2,413
Net cash from/(to) Operating Activities		245,080	(51,581)	191,517
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(140,301)	(90,000)	(45,220)
Purchase of Investments		(154,000)	-	-
Net cash from/(to) Investing Activities		(294,301)	(90,000)	(45,220)
Cash flows from Financing Activities				
Furniture and Equipment Grant		32,567	-	-
Contributions from / (Distributions to) Ministry of Education		608	-	-
Finance Lease Payments		(7,797)	(9,142)	(8,834)
Funds Administered on Behalf of Other Parties		6,776	-	(56,598)
Net cash from/(to) Financing Activities		32,154	(9,142)	(65,432)
Net increase/(decrease) in cash and cash equivalents		(17,067)	(150,723)	80,865
Cash and cash equivalents at the beginning of the year	8	426,220	345,355	345,355
Cash and cash equivalents at the end of the year	8	409,153	194,632	426,220

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 o Te Kao

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Te Kao (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

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 Uniform Sales. 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	40 years
Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees 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 School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	596,862	473,841	460,214
Teachers' Salaries Grants	639,004	325,978	489,493
Use of Land and Buildings Grants	160,667	75,982	101,095
	1,396,533	875,801	1,050,802

The school has opted in to the donations scheme for this year. Total amount received was \$9,093.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	3,683	-	2,325
Fees for Extra Curricular Activities	6,998	-	580
Trading	2,338	2,000	3,008
Fundraising & Community Grants	21,487	-	30,496
Other Revenue	31,606	25,000	29,080
	66,112	27,000	65,489
Expense			
Trading	1,677	2,000	2,729
Fundraising & Community Grant Costs	660	-	88
Other Locally Raised Funds Expenditure	9,659	28,200	3,622
	11,996	30,200	6,439
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	54,116	(3,200)	59,050

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	75,358	59,260	39,315
Equipment Repairs	605	4,000	1,673
Employee Benefits - Salaries	675,428	402,874	494,507
Staff Development	9,020	10,500	4,298
Depreciation	53,618	40,975	44,124
Information Communication Technology	6,998	-	4,651
	821,027	517,609	588,568

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,552	4,552	4,419
Board Fees	1,900	4,500	2,125
Board Expenses	3,457	6,500	4,364
Communication	778	2,550	1,451
Consumables	4,561	4,200	2,978
Operating Leases	-	370	673
Other	12,710	13,300	18,801
Employee Benefits - Salaries	120,674	90,704	89,828
Insurance	799	-	530
Service Providers, Contractors and Consultancy	6,000	4,600	4,812
Healthy School Lunch Programme	85,753	81,427	68,033
	241,184	212,703	198,014

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,380	5,600	3,985
Cyclical Maintenance Provision	26,216	10,000	10,000
Grounds	29,049	13,300	997
Heat, Light and Water	17,863	18,000	10,941
Repairs and Maintenance	10,691	11,500	5,305
Use of Land and Buildings	160,667	75,982	101,095
	248,866	134,382	132,323

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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	-	-	54
Transport	20,474	24,500	17,421
	20,474	24,500	17,475

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	409,153	194,632	426,220
Cash and cash equivalents for Statement of Cash Flows	409,153	194,632	426,220

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

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,341	281	7,829
Receivables from the Ministry of Education	464	-	-
Interest Receivable	2,246	-	-
Banking Staffing Underuse	15,781	31,400	43,097
Teacher Salaries Grant Receivable	47,734	28,503	40,898
	71,566	60,184	91,824
	71,566	60,184	91,824
Receivables from Exchange Transactions	7,587	281	7,829
Receivables from Non-Exchange Transactions	63,979	59,903	83,995
	71,566	60,184	91,824
	71,566	60,184	91,824

10. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniform Sales	1,087	740	529
	1,087	740	529
	1,087	740	529

11. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	154,000	-	-
	154,000	-	-
	154,000	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	122,265	-	-	-	(5,600)	116,665
Building Improvements	88,413	3,300	-	-	(3,377)	88,336
Furniture and Equipment	75,664	88,879	-	-	(13,849)	150,694
Information and Communication Technology	23,859	8,436	(528)	-	(9,491)	22,276
Motor Vehicles	31,281	76,087	-	-	(10,765)	96,603
Leased Assets	14,350	1,383	-	-	(10,496)	5,237
Library Resources	121	-	-	-	(40)	81
Balance at 31 December 2023	355,953	178,085	(528)	-	(53,618)	479,892

The net carrying value of equipment held under a finance lease is \$5,237 (2022: \$14,350)

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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	224,000	(107,335)	116,665	224,000	(101,735)	122,265
Building Improvements	146,773	(58,437)	88,336	143,473	(55,060)	88,413
Furniture and Equipment	358,384	(207,690)	150,694	278,266	(202,602)	75,664
Information and Communication Technology	73,950	(51,674)	22,276	68,121	(44,262)	23,859
Motor Vehicles	117,817	(21,214)	96,603	41,730	(10,449)	31,281
Leased Assets	13,530	(8,293)	5,237	35,351	(21,001)	14,350
Library Resources	2,200	(2,119)	81	35,690	(35,569)	121
Balance at 31 December	936,654	(456,762)	479,892	826,631	(470,678)	355,953

13. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	44,729	12,835	6,363
Accruals	4,552	3,291	4,419
Employee Entitlements - Salaries	47,734	28,503	40,898
Employee Entitlements - Leave Accrual	1,269	5,358	1,645
	<u>98,284</u>	<u>49,987</u>	<u>53,325</u>
Payables for Exchange Transactions	98,284	49,987	53,325
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>98,284</u>	<u>49,987</u>	<u>53,325</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Grants in Advance - Ministry of Education	1,924	-	-
Other Revenue In Advance	5,894	-	-
	<u>7,818</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	58,250	58,250	48,250
Increase to the Provision During the Year	10,000	10,000	10,000
Other Adjustments	16,216	-	-
Provision at the End of the Year	<u>84,466</u>	<u>68,250</u>	<u>58,250</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	84,466	68,250	58,250
	<u>84,466</u>	<u>68,250</u>	<u>58,250</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes.

16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,064	8,965	9,452
Later than One Year and no Later than Five Years	2,266	10,133	5,011
Future Finance Charges	(426)	-	(1,073)
	5,904	19,098	13,390

Represented by

Finance lease liability - Current	3,728	8,965	8,663
Finance lease liability - Non current	2,176	10,133	4,727
	5,904	19,098	13,390

17. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing Works		240730	(7,843)	8,743	(900)	-	-
Totals			(7,843)	8,743	(900)	-	-

Represented by:

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

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

Represented by:

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

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	1,900	2,125
<i>Leadership Team</i> Remuneration	301,636	219,451
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	303,536	221,576

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

	2023 FTE Number	2022 FTE Number
Remuneration \$000 100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

21. 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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$11,710).

(b) Operating Commitments

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	409,153	194,632	426,220
Receivables	71,566	60,184	91,824
Investments - Term Deposits	154,000	-	-
Total financial assets measured at amortised cost	634,719	254,816	518,044

Financial liabilities measured at amortised cost

Payables	98,284	49,987	53,325
Finance Leases	5,904	19,098	13,390
Total financial liabilities measured at amortised cost	104,188	69,085	66,715

24. Events After Balance Date

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

25. Comparatives

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

Te Kura o Te Kao

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Chloe Cooper	Presiding Member	Elected	Jun 2025
Te Werita James Takawe	Principal	ex Officio	
Bryar Crewther-Abraham	Parent Representative	Elected	Jun 2025
Margaret Daniels	Parent Representative	Elected	Feb 2023
Maquita Lia	Parent Representative	Elected	Jun 2025
Sarah Murray	Parent Representative	Elected	Jun 2025
Pereniki Conrad	Parent Representative	Co-opted	Jun 2025
Matiu Wiki	Staff Representative	Elected	Jun 2025

Te Kura o Te Kao

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,007 (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 o Te Kao Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



**KIA
MĀRAMA**
Analysis of Variance
2023
Achievement Targets

As approved by the Board on the 1st day of March 2024

Board Chair: **Maquita Lia**

Tumuaki: **Te Werita Takawe**

6603 Far North Road, Te Kao 0484

Phone: 09-409 7813

Email: maquital@wop.co.nz

Email: principal@tekao.school.nz

MAHERE WHĀNUI 2021 - 2023 HE MAHERE RAUTAKI

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

Strategic Goals	2021	2022	2023
To ensure that the kura provides an appropriate environment and implements and delivers all necessary programmes for the Wharekura.	<ul style="list-style-type: none"> • Tumuaki and staff develop and plan specific programmes for our tamariki in our Wharekura. • Tumuaki and Board of Trustees provide an environment to cater for Wharekura students and programmes from year 9 to year 10 with consideration of programmes through to year 15. • Board of Trustees and tumuaki will ensure that all necessary resources are provide for the wharekura. • Build and implement a wharekura year 9 -15 with appropriate spaces and resourcing to deliver programmes that cater for all wharekura levels. 		
To ensure that the Kura has an Increasing knowledge, understanding and appropriate application of Te Aupōuri Māoritanga.	<ul style="list-style-type: none"> • Tumuaki and Staff teach and deliver a curriculum about their ancestors, community that reflects themselves and their culture. • Tumuaki and staff create a sense of personal identity and engagement of where they are from, through the teaching of relevant and localised Māori history. • Tumuaki and staff will ensure kaumatua and kuikuia are involved and the values of the iwi are upheld. 		
To raise the quality of teaching delivered by professional teachers by strengthening teacher capability	<ul style="list-style-type: none"> • Tumuaki will employ teachers who hold a current practising certificate and appropriate support associate personnel who will each adhere to the teachers' Code of conduct, their Job Description and performance agreement based on the six Paerewa criteria. • Tumuaki will provide targeted professional learning and development opportunities for all staff • Tumuaki will build leadership capability for mentoring and supporting teachers to maintain professional relationships, values, and knowledge in practice. 		
To lift student achievement by providing quality learning that expresses the Marau ā-Kura	<ul style="list-style-type: none"> • Kaiako will design and articulate the Marau ā-Kura and programmes of learning for meeting the annual student achievement targets and to ensure each student experiences success • Kaiako will adhere to the kura Policy Framework and Procedures that ensure that planning, assessment, data analysis, and reporting requirements are met on time and on schedule • Tumuaki, working with kaiako, will provide bi-annual student achievement reports to students and their parents; and meet reporting requirements to the board and wider community. 		

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

MAHERE 2023 - Ākongā Achievement Targets

2023 AIM	To increase ākongā tau 1 – 8 achieving reo matatini and reo kaute, Manawa ora, Manawa toa mō Te Reo Matatini me te Pāngarau.			
BASELINE DATA	At the end of 2021, ākongā tau 1 – 8 NW Kōrero 54.2% achieved ora/toa NW Tuhituhi 71.8% achieved ora/toa NW Pānui 65.8% achieved ora/toa NW Pāngarau TRK 60% achieved ora/toa		At the end of 2022, ākongā tau 1 – 8 NW Kōrero 52% achieved ora/toa NW Tuhituhi 67.4% achieved ora/toa NW Pānui 63.1% achieved ora/toa NW Pāngarau TRK % achieved ora/toa	
2023 TARGETS	By the end of 2023, ākongā tau 1 – 8			
	TE TAPAPA / TE TUPU/ TE MAHINGA Tuhituhi Ka eke ngā tamariki tau 1-8 ki te 70% ki tō taumata mō te tau 2023.	TE TAPAPA / TE TUPU/ TE MAHINGA Pānui Ka eke ngā tamariki tau 1-8 ki te 70% ki tō rātou taumata mō te tau 2023.	TE TAPAPA / TETUPU/ TE MAHINGA Pāngarau Ka eke ngā tamariki tau 1-8 ki te 80% ki tō rātou taumata mō te tau 2023.	TE TAPAPA / TE TUPU/ TE MAHINGA Reo-ā-waha Ka eke ngā tamariki tau 1-8 ki te 70% ki tō rātou taumata mō te tau 2023.
Specific Action to Achieve our Target	By whom By when	Indicators of progress and success	2023 Analysis of Variance 2024 Future Action	
Kaiako Reo Māori participate in targeted PLD that lifts <i>Te Reo Matatini, Te Reo Kaute, marau-a-kura</i> confidence and proficiency	All Kaiako	Students gain competence, skill, knowledge from high quality reo Māori immersion learning	<i>This year we noticed a shift in the development of reo proficiency across staff and tamariki. Kaiako were able to experience good robust PLD with Kia Atamai to strengthen their knowledge of</i>	

			<i>content and confidence in delivery across the marau. PLD delivery was well received and implementation of revised programmes were refined throughout the PLD journey. An outcome of this PLD we saw kaiako and tamariki engaging in good learning and teaching relationships and outcomes of learning.</i>
Classrooms are safe and inviting learning spaces that reflect student skill, knowledge, and inquiry	All kaiako All year	Resources and references support student learning and their work is well displayed	<i>Akomanga reviewed with strategic planning rōpū Akau. Mahi from our taura are well displayed. Routines, ture were implemented. Akomanga spaces reflected the skill, knowledge and inquiry happening in the akomanga across the kura.</i>
Ākonga actively engage in a range of stimulating, <i>kōrero mai, kōrero atu</i> learning experiences	All kaiako All year	Ākonga maintain te reo Māori as the principal language of learning and conversation at kura	<i>The principal language of learning and instruction is Te Reo Māori. The encouragement of korero reo Māori across the kura was maintained regardless of the use of reo pakeha by some individual taura. Kaiako across the kura continue to maintain Te Reo Māori across the kura. We will be deliberate in our Rautaki Reo kaupapa in 2024 to strengthen the puna kupu and korero ā waha across the kura.</i>
Ākonga and Kaiako learn together to acquire and advance matihiko skills and knowledge to meet their needs and interests	All kaiako All year	Staff alongside tamariki to strengthen ability around the use of Chromebooks more effectively to provide and motivate tamariki learning.	<i>We purchased more Laptop devices to cater for the taura across the kura to help with motivating learning in the akomanga. Taura have become confident with using devices and using promethean boards and laptops to support their own learning</i>
Kaiako meet the NAG 2A mandatory reporting requirements for students, parents and the Ministry	All kaiako Half/Full year	Students and parents receive and read details about progress and achievement.	<i>Kaiako and whanau hui held in term 1 and term 2. Throughout the year whanau receive updated progress on their tamariki and their achievements. Whānau parents received reports in term 2 and in term 4 2023.</i>
Ākonga receive constructive feedback and feed forward for their work those results from quality classroom practice and Kāhui Kaiako professional support.	All kaiako All year	Kaiako provide experiences that result in each ākonga enjoying shift, progress, and achievement to the next or higher level.	<i>Moderation of tamariki mahi and feedback given to taura of their progress is really important. These conversations have allowed for good feedback and feed forward between kaiako. Through reflections and arotake kaiako were able to identify and deliver quality practise and pedagogy.</i>

Analysis of Variance: Reo Matatini Achievement

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

FOCUS: Reo Matatini - kōrero, pānui, tuhituhi

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

ANNUAL AIMS:

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

DATA, Term 4 2021 ākongā tau 1 - 8

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

DATA, Term 4 2022 ākongā tau 1 - 8

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

COMPARATIVE DATA, Term 4 2023 ākongā tau 1 - 8

NW Kōrero	70% achieved ora/toa		
NW Tuhituhi	68% achieved ora/toa		
NW Pānui	86% achieved ora/toa		

ANALYSIS:

The data from 2023 end of year results have shown a good shift with tamariki pānui, reo a waha and tuhituhi across the kura within Te Reo Matatini.

There was a good increase in pānui in te reo matatini. In pānui data increased from 63.1% to 86% in years 1-8. The set target for 2023 was 70%. We exceeded our set target for pānui, We had a slight increase in tuhituhi from 67.4% to 68%. Our set target for tuhituhi for 2023 was 70%. We did not quite reach this target, however we are aware that there is definitely room to strengthen the current programme delivery to remedy this within our akomanga across the kura teina. The data outcomes across Te Reo Matatini have seen

good progress as kaiako continue to build their ability to deliver quality programmes to help lift and enhance the learning of our tamariki in the kura teina. We focused on lifting our reo a waha across the school which has seen an increase in reo ā waha across the kura, We know that this is still an area of focus as to the amount of reo pakeha still spoken around areas of the kura with our tamariki. In reo ā waha we saw an increase from 52%, to 70% with our main target of 70% for 2023..

Within the kura teina it was evident that kaiako with support showed an increase in their own knowledge in areas of reo matatini. It also identified the need to continue to support all kaiako with their Pānui programmes and pedagogy with PLD support from Kia Atamai facilitator to help strengthen delivery and outcomes for taura in all year levels with robust PLD sessions with kaiako across the kura in 2024.

Kaiako throughout the year had to improvise and design and articulate programmes of learning. Rautaki Reo Will be a major focus for the kura going forward in 2023, with deliberate reo development across the kura, kaiako, whānau.

Analysis of Variance: Pāngarau Achievement

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

FOCUS: Pāngarau

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

ANNUAL AIMS:

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

DATA, Term 4 2021 ākonga tau 1 - 8

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

NW Pāngarau	TRK	63.2% achieved ora/toa	36.8% Whai Manawa ora	
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COMPARATIVE DATA, Term 4 2023 ākonga tau 1 - 8

72% Whai Manawa ora/toa	28% Whai Manawa ora
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ANALYSIS:

The data from 2023 end of year, has shown an increase in results with tamariki as an outcome of good PLD focus with Kia Atamai across the kura within Pāngarau.

There was an increase across the kura percentages, with comparative data in 2022 being 63.2% to an increase of 8.8% to 72% in 2023. The set target for 2023 was 80% for Pāngarau.

It was good to see a shift considering the effort from kaiako through PLD support with Kia Atamai. Although we didn't hit our target for the year we are satisfied that the professional development undertaken will continue to have a positive long term effect on developments in Pāngarau. It was evident that focus on certain whenu still needs revisiting to continue to uplift student achievement and with kaiako and their development in knowledge to deliver certain Pāngarau whenu. The support given by Kia Atamai as focus on building teacher capability saw an increase in delivery knowledge, which also filtered through to our tamariki. We did see a shift across all year levels. We know that in 2023, the focus will be ensuring that all kaiako continue to strengthen and revisit areas of programmes to deliver cater the continued needs of tamariki and shift them within the identified areas with a focus on strengthening their knowledge in all whenu.

With the shift across most year levels, it is important that we continue to support the needs within the middle akomanga of the kura in years 4 to 5. In 2024, programmes will focus on these year levels in Pāngarau to support and lift student achievement. Pāngarau PLD will not be the main PLD focus, but we will continue to source support where needed to strengthen kaiako practice and delivery.

Kaiako throughout the year with guidance and support from Kia Atamai continued to improvise and design and articulate programmes of learning. Kaiako through planning, assessment, data analysis, and reporting were able to make informed decisions around student development in Pāngarau and the delivery of programmes to accommodate student needs. This will need to continue in 2024 to enable strengthening of programmes and delivery.

TARGETS: By the end of 2023, ākongā Te Tapapa, Te Tupu, Te Mahinga will achieve:

1. 70% or more reo matatini targets for pānui [as collaboratively decided by tumuaki and kaiako]
2. 80% or more reo kaute/pāngarau targets for tau-taurangi, ine-āhuahanga, tauanga-tūpono (NB, year 1 exempt from this whenu).
3. 70% or more reo matatini targets for kōrero [as collaboratively decided by tumuaki and kaiako]
4. 70% or more reo matatini targets for tuhituhi [as collaboratively decided by tumuaki and kaiako]

2023 ACTION PLANS	2023 OUTCOMES	2023 REASON FOR VARIANCE	2023 SUCCESS INDICATORS
<p>Kaiako:</p> <ol style="list-style-type: none"> i) Strengthen and revitalise programmes that continue to incorporate the <i>Marau ā kura</i>. ii) Engage cooperatively in Kāhui to complete set assessment goals. iii) lift professional performance to meet the Paerewa and PA/PR cycles iv) engage with PLD providers to improve quality teaching 	<p>The implementation of a collaborative cycle of kaiako PR – monitor, record, report – to improve kaiako classroom practice.</p> <ul style="list-style-type: none"> • planning of quality learning programmes • reflective evaluation and inquiry • kāhui engagement, shared roles, timely reporting • assessment on time and on schedule <p>PLD engagement and PLD report as part of PR process</p> <p>All kaiako are reminded and supported with meeting the required Paerewa and PA cycles.</p> <p>Kaiako are well supported by our PLD provider Kia Atamai and Kura ā iwi to help strengthen knowledge in Te Reo Matatini, aromatawai and delivery.</p>	<p>With our BT kaiako, we were able to spend some time continuing to embed the knowledge of our kaupapa and marau a kura. It also highlighted areas of PLD support needed to upskill kaiako in the areas of aromatawai and revisit areas of pāngarau.</p> <p>PLD was organised to strengthen and upskill kaiako in these areas. Wrap around support was given to kaiako to plan and implement learnt practices and programme delivery.</p> <p>Ongoing hui with kaiako allowed for discussions around meeting the required Paerewa and their obligations to both their PA and the standards.</p> <p>The focus for PLD shifted at the end of year as we</p>	<p>Tumuaki and kaiako cooperate to increase student learning, progress, and achievement</p> <p>Kaiako PR shows a lift in quality teaching and Kōpaki aromihi and Tupuranga Ngaiotanga</p> <p>Effective kāhui, cooperation between kaiako, and reporting to tumuaki</p> <p>Assessment plan is accurately achieved on time and on schedule</p> <p>Kaiako engage in responsive and supportive PLD</p>

		identified Te Reo Matatini as an area of focus.	
<p>Kāhui Kaiako:</p> <ul style="list-style-type: none"> i) support collegial cooperation through shared, supported roles ii) report weekly to tumuaki iii) provide forum for planning, assessing, moderating, reporting student achievement iv) report observations 	<p>Kāhui Kaiako builds effective collegial communication and cooperation for</p> <ul style="list-style-type: none"> - planning - preparation for assessments - analysis of student data - meeting the charter targets - meeting the kura calendar requirements - recording and reporting - contributing to kura - PLD engagement and PLD report as part of PR process 	<p>We held weekly hui as a collective at the beginning and then splitting into separate kahui for kura teina and wharekura, which allowed us to share and communicate in a whole kahui and in our respected areas in the kura. Weekly reflections and written completed arotake by all kaiako as a record of our progress and reflections on where to next, what was on top, positives and negatives. The kahui kaiako were able to express and provide a forum to support the needs of kaiako.</p>	<p>Tumuaki receives regular kāhui reports to gauge collegial cooperation</p> <p>Ākonga are satisfied with their quality learning programmes</p> <p>The board is confident that charter targets are progressing well.</p> <p>Kaiako engage in PLD and contribute to kura innovations</p> <p>Parents are confident and have a presence in kura events and activities</p>

MAHERE 2023 - Ākonga Achievement Targets Wharekura

2023 AIM	To increase ākonga tau 9 – 12 achieving Level 1 and level 2 NCEA Te Reo Māori Level 1 Te Reo Rangatira		
BASELINE DATA	At the end of 2022, ākonga tau 9 ki te tau 11		
	Tau 9 Kōrero 100% achieved with 3x Kaiaka Tuhituhi 100% achieved with 1x paetae, 2 x kaiaka Pānui 75% achieved with 2x Paetae whakarongo 100% achieved with 1x Paetae, 1x Kaiaka, 1x Kairangi	Tau 10 Kōrero 100% achieved with 1x Kaiaka, 1x Kairangi Tuhituhi 100% achieved with 1x Kaiaka, 1x Kairangi Pānui 100% achieved with 1x Kaiaka, 1x Kairangi whakarongo 100% achieved with 1x Kaiaka, 1x Kairangi	Tau 11 Kōrero 100% achieved with Kaiaka Tuhituhi 100% achieved with Kaiaka Pānui 100% achieved with Kaiaka whakarongo 100% achieved with Kaiaka
2023 TARGETS	By the end of 2023, ākonga tau 9 – 12		
	TE WHAREKURA NCEA Level 1 Te Reo Māori Ka whiwhi ngā tamariki Tau 9 te taumata 1 Te Reo Māori mō te tau 2023. TE WHAREKURA NCEA Level 2 Te Reo Māori Ka whiwhi ngā tamariki Tau 10 te taumata 2 Te Reo Māori mō te tau 2023. TE WHAREKURA NCEA Level 1 Te Reo Rangatira Ka whiwhi ngā tamariki Tau 11 me te Tau 12 te taumata 1 Te Reo Māori mō te tau 2023.		
Specific Action to Achieve our Target	By whom By when	Indicators of progress and success	2023 Analysis of Variance 2024 Future Action

Kaiako wharekura participate in targeted PLD that lifts <i>Te marau-a-kura</i> , NCEA L1 & L2 & L3 areas of the Marau with confidence and proficiency	All Kaiako wharekura	All wharekura staff participated in targeted PLD for upskilling in delivery of programmes. Kaiako were able to source support from our tuakana kura, Te Kura Māori o Nga Tapuwae to ensure we were on the right track. We were also able to connect with our Kura ā iwi Whare Angitū kahui to support developments. The support from these entities allowed us as a kura to build confidence and proficiency in our Marau ā kura in Wharekura.	There will need to be a continued support here as we build the wharekura toward Tau 13. This is necessary as we build towards becoming an independent kura and gain our own accreditation in 2024.
Akonga are safe and inviting learning spaces that reflect student skill, knowledge, and inquiry	All kaiako wharekura All year	This has been a challenge with providing the learning environment for the wharekura. This year we continued instruction in the old staffroom. We converted this to our temporary wharekura space. 2024 will bring about temporary roll growth buildings to cater for our wharekura classes and spaces as we grow 2024 and beyond.	Work with Property management and Akau as we develop the permanent buildings. Work through the strategic plan with a priority of what type of buildings we need to develop this area of the kura with a focus on learning environments that are suitable for the wharekura students.
Ākonga actively engage in a range of stimulating, <i>kōrero mai</i> , <i>kōrero atu</i> learning experiences	All kaiako wharekura All year	Throughout the year, wharekura students have had the opportunity to participate and engage with kaiako whether online or in class. This communication between kaiako and students around development and work has been stimulating to build good learning experiences.	As the amount of kaiako increases, the ability to extend on the korero amongst kaiako and taura will continue to grow with the ability to continue to focus on good learning experiences between kaiako and taura as they progress through kahuitara and Manawakura.
Ākonga and Kaiako learn together to acquire and advance	All kaiako wharekura All year	All taura in the wharekura have their own devices, which allowed them to connect with external kaiako from other kura. They are also able to use the Apple computer for any video developments for assignments. The Promethean board is another tool	We will continue to explore more forms of devices and tools for learning. The new wharekura space will have a technology hub whereby they can link and use the

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

Analysis of Variance: Wharekura NCEA L1, L2 & L3 Te Reo Maori

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

FOCUS: Reo NCEA L1, L2 & L3 - kōrero, pānui, tuhituhi, whakarongo

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

ANNUAL AIMS:

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

DATA, Term 4 2021 ākonga tau 9 -10

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

Term 4 2022 ākonga tau 9-11

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

Pānui	100%	100%	100%	100%
Whakarongo	100%	100%	100%	100%
COMPARATIVE DATA, Term 4 2023 ākonga tau 9-12				
Kaupapa Ako	Pass Percentage & Achievement Tau 9	Pass Percentage & Achievement Tau 10	Pass Percentage & Achievement Tau 11	Pass Percentage & Achievement Tau 12
Kōrero	50%	100%	100%	100%
Tuhituhi	100%	75%	100%	100%
Pānui			100%	100%
Whakarongo	100%	100%	100%	100%
Anaylsis:				
Tau 9 (2 students)	Tau 10 (4 students)	Tau 11 (2 students)	Tau 12 (2 students)	
<p>Kōrero: Both students completed this assessment with 1 passing at an achieved grade and 1 with a not achieved</p> <p>Whakarongo: Both students completed and passed this assessment with an achieved grade..</p> <p>Tuhituhi: Both students completed and passed this assessment with an achievement grade.</p>	<p>Kōrero: 1 student completed and passed level 1 with an achieved grade. 3 students completed and passed level 2 with an achieved.</p> <p>Whakarongo: 1 student completed and passed level 1 with an achieved grade. 1 student completed and passed level 2 with an achieved grade and 2 students passed and completed level 2 with a merit grade.</p> <p>Tuhituhi: 1 student passed and completed level 1 with a merit grade. 1 completed and passed level 2 with an achieved grade, 1 student with a merit grade at level 2 and 1 student not achieved.</p>	<p>Tuhituhi: Both students completed and passed Te Reo Rangatira kaupae tahi, 1 with an achieved grade and 1 with an excellence</p>	<p>Tuhituhi: Both students completed and passed Te Reo Rangatira kaupae tahi, 1 with an achieved grade and 1 with a merit</p>	
<p>Pass: 100%</p> <p>Achieved: 83.33%</p>	<p>Pass: 100%</p> <p>Achieved: 91.67%</p>	<p>Pass: 100%</p> <p>Achievement: 100%</p>	<p>Pass: 100%</p> <p>Achievement: 100%</p>	

TARGETS: By the end of 2023, taura of wharekura will achieve:

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

2023 ACTION PLANS	2023 OUTCOMES	2023 REASON FOR VARIANCE
<p><i>English</i></p> <p>Identify an English programme that all Wharekura taura can follow and complete over the year with a focus on upskilling akonga in English learning. Kaiako to upskill their own knowledge in this area of the marau.</p>	<p>Taura worked through a year 9 and year 10 English programme with learning workbooks covering all skills needed for students in year 9 and year 10 English.</p> <p>The English programme identified the need to transition our taura from Te Reo Māori to English learning as a need to continue to develop their proficiency in both English and Te Reo Māori. The English learning helped with understanding different conventions of language within both Māori and English. All akonga who were apart of this programme in 2023 completed all set tasks required for the course.</p>	<p>Taura initially found it difficult to complete certain tasks in English due to their limited ability to read and comprehend the English Language. As they progressed throughout the course, they became more confident and able to work through set tasks.</p> <p>As an outcome of this, we have decided to revisit earlier foundation English tasks for our wharekura akonga tau 8 as a build in to the year 9 booklets in 2024 that they are completing. This would give them suffice building blocks of learning for the English transition going forward. There will be a continuation of Year 9 &10 Booklets in 2024 with the additional learning foundation programme to support a smooth transition for wharekura akonga tau 8.</p>
<p><i>Science</i></p>	<p>In 2023, we completed sections of the SCIPAD Science marau.</p>	<p>In 2023, akonga will continue to complete SCIPAD booklets for year</p>

<p>Identify a Science Programme that will deliver outcomes of knowledge in the areas of Biology, Physics and Chemistry. Give akonga an insight in to the context of Science in Te Ao Pekeha & Te Ao Māori.</p>	<p>Through this booklet were able to cover year 9 and 10 areas of learning in Science with online activities. We split the learning activities to ensure that we were able to cover certain content in 2023 and the continuation to complete therest of the course in 2024. Science will only cover tau 8&9, once they reach Tau 10 they will enter completing Tiaki Taiao mahi. The Science delivered in 2023 was a mixture of SCIPAD and delivery from Kura ā iwi Tiaki Taiao where uri gained accreditation for the work completed with this kaupapa under Te Whare Angitū gaining 18 NCEA Level 1 & Level 2 credits.</p>	<p>9&10. This course of work will be delivered by kaiako and completed by akonga meeting the relevant end of kaupapa test for all sections of the Science curriculum for year 9 and 10 learning. Akonga who are enrolled with Tiaki Taiao will attend 2 wānanga throughout the year. They will continue to be supported by Te Whare Angitū kaiako and we complete a Level 1 Level 2 and Level 3 credits in 2024</p>
<p><i>Pāngarau</i> Continue Tihei Pāngarau with wharekura as extension of Taumata 4 learning in Year 8 and 9 through to Taumata 5. Link with Te Kura Māori o Nga Tapuwae to deliver online Pāngarau support to year 11 and 12 students.</p>	<p>Within Pāngarau Tau 8, 9 & 10 akonga were completing Taumata 4 & 5 Tihei Pāngarau covering all necessary areas of the marau for Pāngarau. Year 11 & 12 akonga were connecting with their Pāngarau teacher online. This proved to be difficult as our tamariki were unable to link with their kaiako numerous times. We found that because we didn't get much time with the online kaiako we needed to pick where we could to help tamariki gains some credits in Pāngarau. Despite this, we did work through booklet work on</p>	<p>It was evident that we needed to increase time allocation for online teaching time with our year 11 & 12 students. The need also for the onsite kaiako to support the programme delivery in 2023. It is our intention to employ and kaiako pāngarau to deliver this programme in 2024. There will also be other mahi to complete most importantly the numeracy credits they need to fulfil for NCEA learning for Pāngarau. The Year 8 & 9 programme will continue to have instruction and</p>

	NCEA unit and standards in the Learning Workbooks for year 11 & 12 during the year.	teaching from the Tau 8 & Tau 9 Mathematics Exercise books ensuring that they cover all aspects required for Tau 8 and Tau 9 Pāngarau expectations for their selected year levels throughout 2024.
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notes

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KAO SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Kura o Te Kao (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

Our audit was completed on *16 July 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.

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities 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 arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

Signed by:

CA71A6B85BDEF2B8

Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand
16 July 2024

TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

KI TE HUNGA PĀNUI I NGĀ TAUĀKĪ PŪTEA A Te Kao School MŌ TE TAU I MUTU I TE 31 HAKIHEA 2023

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

Te whakatau

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi 2 ki te 20, arā, ko te *tauākī tūnga pūtea* i te *31 Hakihea 2023*, ko te *tauākī o ngā whiwhinga me ngā whakapaunga whānui*, te *tauākī o ngā panoni ki ngā rawa more/tūtanga me te tauākī kapewhiti* mō te tau i eke i taua rangi, me ngā *whakamārama mō ngā tauākī pūtea kei reira ngā kaupapahere kaute me ētahi atu whakamārama e hāngai ana.*

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

- e whakaatu tika ana, i ngā āhuatanga kikokiko katoa:
 - i tōna tūnga pūtea i te *31 Hakihea 2023*; tae atu ki
 - āna mahi whakahaere pūteame ngā kapewhiti mō te tau i mutu i taua rā; ā
- e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa, ā, kua whakatakotoria i runga anō i ngā whakahau a te Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

I oti tā mātou arotakenga i te *16 Hōngongoi 2024*. Koia nei hoki te rā i whakaputaina ai tēnei whakatau.

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

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

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

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

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

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

Ngā kawenga kei runga i te Poari Kaitiaki

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te noho haepapa anō te Poari Kaitiaki mō te wāhi ki ngā whakataki tara ā-whare e whakaaro ana ia me mātua whakarite e takoto ai ngā tauākī pūtea, kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei.

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

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

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

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

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

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

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

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

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea te mahi kūpapa, te hara poahere, ngā hapa mārire, ngā whakaporari, me te takahi i te whakataki tara ā-whare, ki te mahi māminga.
- Ka whai mōhiohio mātou ki ngā whakataki tara ā-whare e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhuatanga. Heoi anō, kāore e hoahoina aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakataki tara ā-whare a te Kura.
- Ka aromātai mātou i te hāngai o ngā kaupapa here kaute e whakamahia ana me te whaitake o ngā whakatau tata me ngā whāinga whai pānga, taha kaute nei, a te Poari Kaitiaki.

- Ka hanga whakataunga mātou mō te hāngai o tā te Poari Kaitiaki whakamahi i te kaupapa o te taruna ka noho tuwhera haere tonu te kura, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā takahanga me ngā āhuatanga ka whakaatu kāore pea e taea e te kura te noho tuwhera tonu mō muri atu. Mēnā ka whakatau mātou kei reira he kumukumu whaikiko, me miramira i ngā whākinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whāinga, me whakarerekē i tā mātou whakatau. E ahu mai ana ā mātou whakatau i ngā taunakitanga kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te kura.
- Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whākinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.
- Ka whakawāngia e mātou te kaha tūpono puta ake o te hapa whaikiko i te pūnaha utu kaimahi a Kura e mau tonu nei pea he hapa i roto. Nā konā, ka whāia ētahi tukanga hei whakaiti i te tūpono ara ake o te hapa whaikiko i taua pūnaha, he hapa tērā e whakatītaha, ki tā mātou titiro, i te māramatanga whānui o te hunga pānui ki ngā tauaki pūtea.

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

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

Ētahi atu mōhiohio

Kei te Poari Kaitiaki te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā whārangi tahi a 21 ki te 39 engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

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

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

Te tū motuhake

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

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

Signed by:

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Angela Edwards
BDO Northland
Mō te Kaitātari Matua
Kerikeri, Aotearoa
16 July 2024