

Tōku Māpihi Maurea Kura Kaupapa

Māori



Analysis of Variance

2023

# Tātaritanga Raraunga 2023

Ingoa o te kura me te kura nama: Tōku Māpihi Maurea Kura Kaupapa Māori 1589

## Arotahi: Te Reo Matatini: Pānui

**Whāinga rautaki:** All learners are able to access Te Marautanga o Aotearoa (TMOA) as evidenced by progress and achievement in relation to Ngā Taumata o Te Marautanga o Aotearoa.

**Wāhanga ā-tau:** All students who require a tailored programme of support will make the accelerated progress they need to achieve or exceed expectations in relation to Ngā Taumata o Te Marautanga o Aotearoa by the end of the year.

## Raraunga o tērā tau:

Analysis of kura wide data shows that a significant majority of learners are achieving or exceeding expectations in relation to TMOA – PĀNUI:

Some students require a tailored programme to achieve success in relation to TMOA:

<b>Tau 1</b>	0	<b>Tau 5</b>	2
<b>Tau 2</b>	1	<b>Tau 6</b>	3
<b>Tau 3</b>	1	<b>Tau 7</b>	0
<b>Tau 4</b>	3	<b>Tau 8</b>	2

## Targets:

Twelve learners across all year levels require more support to achieve or exceed TMOA Reo Matatini (Pānui) expectations. There is a need for a more tailored programme of support to be put in place by the end of Term 1.

<b>Year level</b>	<b>Pānui level</b>	<b>Year level</b>	<b>Pānui level</b>
<b>Tau 1</b>	KHe – KHe/KHi+	<b>Tau 5</b>	KPe – KPi/KPi+
<b>Tau 2</b>	KKa – KKe/KKi+	<b>Tau 6</b>	KPi – KPi/KPo+
<b>Tau 3</b>	KKi – KKi/KPa+	<b>Tau 7</b>	KPo – KPo/M
<b>Tau 4</b>	KPa – KPa/KPe+	<b>Tau 8</b>	M – M+

Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināiane i?)
<p>Reviewed progress and achievement data with staff for all learners who require tailored support each term.</p> <p>Developed IEPs and established tailored programmes to meet the needs of learners.</p> <p>Worked with whanau to support pānui in the home.</p> <p>Supported kaiako through PLD around assessment tools and making OTJs.</p> <p>Monitored student progress term by term.</p> <p>Facilitated pānui Teina/Tuākana programme.</p>	<p>I te mutunga o te tau 2023, 83% o ngā ākonga kei Manawa Toa/Manawa Ora.</p> <p>I te mutunga o te tau 2023, 9.5% o ngā ākonga kei Manawa Āki.</p> <p>I te mutunga o te tau 2023, 7.5% o ngā ākonga kei Manawa Taki</p>	<p>Ka hāngai ēnei kōrero ki ngā ākonga i Manawa Taki/Manawa Āki i te tīmatanga o te tau 2023.</p> <p><b><u>Tau 2 2023 ( 1 ngā ākonga)</u></b> Kua eke tēnei ākonga mai i Khi/KKa ki KKe/KKi. Kei Manawa Āki tonu ia e noho ana. Me eke ia ki Kki-KPa i mua i te mutunga tau 2024.</p> <p><b><u>Tau 3 2023 (1 ngā ākonga)</u></b> Ahakoa ngā piki mai i KHi/KKi ki KKi/KPa kei te whai tautoko tonu. Kei te nohi tonu ki Manawa Āki.</p> <p><b><u>Tau 4 2023 (3 ngā ākonga)</u></b> Kua eke ētehi tokorua mai i KKi ki KKi/KPa ,heoi kei Manawa Taki tonu rāua.</p> <p>Ko tētehi atu kua eke mai i KPa ki KPe/KPi heoi kei Manawa Āki tonu ia.</p> <p><b><u>Tau 5 2023 (2 ngā ākonga)</u></b> Kei Harakeke tonu te tokorua e pānui ana, kei Manawa Taki toneu rāua. Kei t whai hoki i te hōtaka hangahanga reo matatini. Kei raro tētehi i te ORS i te tau 2024.</p> <p><b><u>Tau 6 2023 (3 ngā ākonga)</u></b> Kua eke te tokorua ki KPo/M ki Manawa Ora.</p> <p>Ko tērā atu ākonga kua eke mai KPi ki KPi/KPo (Manawa Taki).</p> <p><b><u>Tau 8 2023 (1 ngā ākonga)</u></b> Ahakoa i eke te ākonga mai i KPe ki KPi, kei Manawa Taki tonu ia. I mahi tahi ki te kaiāwhina, i pakari te rere o te reo heoi nā te taumata o te reo kāore i te tino whai māramatanga.</p>	<p>Me āta poipoi tonu i ēnei ākonga i roto i ngā mahi Pānui kia eke anō rātou ki ngā taumata e tika ana.</p> <p>Ahakoa ngā momo āwhina kua uhia ki runga i ngā ākonga kei te kite tonu ēnei āhuatanga:</p> <ul style="list-style-type: none"> <li>• Tono ICS mō ngā ākonga kei Taumata 1 o TMOA.</li> <li>• Whakarite IEP</li> <li>• Tono āwhina RTL, SLT, LSC.</li> <li>• Tono ORS mō tētehi ākonga Tau 6.</li> <li>• Huitahi ki ngā whānau.</li> <li>• Āta whakamahere mahi mō ēnei ākonga.</li> <li>• Me akiaki ngā whānau ki te tuku mai ngā ākonga ki te kura.a</li> <li>• Me whakaōrite ngā mahi.</li> </ul>

**Mahere mahi mō te tau heke mai ana:**

- Set targets for students who are not achieving at or above expected TMOA levels for Pānui.
- Develop IEPs and establish tailored programmes to meet the needs of learners.
- Provide additional support for identified learners.
- Continue to regularly monitor identified students.
- Engage whanau to support learners with pānui at home and to increase reo Māori i te kāinga.
- Provide ongoing PLD support for kaiako and kaiāwhina.

# Tātaritanga Raraunga 2023

Ingoa o te kura me te kura nama: Tōku Māpihi Maurea Kura Kaupapa Māori 1589

<b>Arotahi: Te Reo Matatini: Tuhituhi</b>			
<b>Whāinga rautaki:</b> All learners are able to access Te Marautanga o Aotearoa (TMOA) as evidenced by progress and achievement in relation to Ngā Taumata o Te Marautanga o Aotearoa.			
<b>Wāhanga ā-tau:</b> All students who require a tailored programme of support will make the accelerated progress they need to achieve or exceed expectations in relation to Ngā Taumata o Te Marautanga o Aotearoa - Reo Matatini by the end of the year.			
<b>Raraunga o tērā tau:</b>			
Analysis of kura wide data shows that a significant majority of learners are achieving or exceeding expectations in relation to TMOA – TUHITUHI			
Some students require a tailored programme to achieve success in relation to TMOA:			
	<b>Tau 1</b>	0	<b>Tau 5</b>
	<b>Tau 2</b>	0	<b>Tau 6</b>
	<b>Tau 3</b>	4	<b>Tau 7</b>
	<b>Tau 4</b>	4	<b>Tau 8</b>
<b>Targets:</b>			
Twenty six learners across all year levels require more support to achieve or exceed TMOA Reo Matatini (Tuhituhi) expectations. There is a need for a more tailored programme of support to be put in place by the end of Term 1.			
	<b>Year level</b>	<b>Tuhituhi level</b>	<b>Year level</b>
	<b>Tau 1</b>	1 He Kaha / Ka Oho	<b>Tau 5</b>
	<b>Tau 2</b>	1 He Pakari 2 / Ka WhaiHuruhuru	<b>Tau 6</b>
	<b>Tau 3</b>	Taumata 2 / Ka Whai HuruHuru	<b>Tau 7</b>
	<b>Tau 4</b>	Taumata 2-3/ Ka Whai HuruHuru/ Ka Marewa	<b>Tau 8</b>
			Taumata 3/ Ka Marewa
			Taumata 3-4 / Ka Marewa+
			Taumata 4 / Ka Marewa/Ka Rere
			Taumata 4-5 / Ka Rere+

Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināianeī ?)
<p>Reviewed progress and achievement data with staff for all learners who require tailored support each term.</p> <p>Developed IEPs and established tailored programmes to meet the needs of learners.</p> <p>Supported all kaiako through PLD.</p> <p>Monitored student progress term by term.</p>	<p>I te mutunga o te tau 2023, 54.5% o ngā ākonga kei Manawa Ora or Manawa Toa.</p> <p>I te mutunga o te tau 2023, 33.3% o ngā ākonga kei Manawa Āki.</p> <p>I te mutunga o te tau 2023, 12.2% o ngā ākonga kei Manawa Taki.</p>	<p>Ka hāngai ēnei kōrero ki ngā ākonga i Manawa Taki/Manawa Āki i te tīmatanga o te tau 2023.</p> <p><b><u>Tau 3 2023 (4 nga ākonga)</u></b> Tokorua kei Manawa Taki (1 He Kaha Ake). Ahakoa kua eke tētēhi ki 1 He Pakari 2, kei Manawa Āki tonu ia.</p> <p><b><u>Tau 4 2023 (4 nga ākonga)</u></b> Kei te noho tonu tētēhi ki 1 He Kaha Ake (Manawa Taki). Ko tētēhi atu kei 1 He Pakari tonu (Manawa Taki).</p> <p><b><u>Tau 5 2023 (3 ngā ākonga)</u></b> Kei 1 He Pipi tonu. He hōtaka motuhake tōna ki te taha Hanganga Reo Matatini. Ko tērā atu kei 1 He Pakari tonu (Manawa Taki). He hōtaka motuhake hoki tōna ki te taha Hanganga Reo Matatini. Kei Manawa Āki tonu tērā atu (Taumata 2-3).</p> <p><b><u>Tau 6 2023 (6 ngā ākonga)</u></b> Kei Taumata 2-3 tonu tētēhi (Manawa Taki). Ko tērā atu kei Taumata 3 (Manawa Āki).</p> <p><b><u>Tau 7 2023 (4 te ākonga)</u></b> I eke tētēhi mai i 1 He Kaha ki Taumata 2-3. Heoi kei Manawa Taki tonu ia. Tē tae mai ki te kura (39% ngā rā i tae mai ia).  I eke tērā atu mai i Taumata 3 ki Taumata 3-4 (Manawa Āki).</p> <p><b><u>Tau 8 2023 (5 te ākonga)</u></b> I eke tētēhi mai i Taumata 2 ki Taumata 3-4. Heoi kei Manawa Taki tonu.  Ko ērā atu i eke mai i Taumata 3 ki Taumata 3-4. Heoi kei Manawa Taki tonu.</p>	<p>Me āta poipoi tonu i ēnei ākonga i roto i ngā mahi Tuhituhi kia eke anō rātou ki ngā taumata e tika ana.</p> <p>Ahakoa ngā momo āwhina kua uhia ki runga i ngā ākonga kei te kite tonu ēnei āhuatanga:</p> <ul style="list-style-type: none"> <li>• Tono ICS mō ngā ākonga kei Taumata 1 o TMOA.</li> <li>• Whakarite IEP</li> <li>• Tono ORS mō tētēhi ākonga Tau 6.</li> <li>• Tono āwhina RTL, SLT, LSC.</li> <li>• Huitahi ki ngā whānau.</li> <li>• Āta whakamahere mahi mō ēnei ākonga.</li> <li>• Mahi whakangungu mō ngā kaiako.</li> <li>• Arotake te hōtaka tuhituhi.</li> <li>• Me whakaōrite ngā mahi ki te taha o tētēhi atu kura (moderation).</li> <li>• Me akiaki ngā whānau ki te tuku mai ngā ākonga ki te kura.</li> </ul>

**Mahere mahi mo te tau heke mai ana:**

- Set targets for students who are not achieving at or above expected TMOA levels for Tuhituhi.
- Develop IEPs and establish tailored programmes to meet the needs of learners.
- Provide additional support for identified learners.
- Continue to regularly monitor identified students.
- Engage whanau to support learners with home-school tuhituhi programme.
- Provide ongoing PLD support for kaiako and kaiāwhina with a special focus on engaging boys in tuhituhi.

# Tātaritanga Raraunga 2023

Ingoa o te kura me te kura nama: Tōku Māpihi Maurea Kura Kaupapa Māori 1589

**Arotahi: Te Reo Matatini: Reo ā Waha**

**Whāinga rautaki:** All learners are able to access Te Marautanga o Aotearoa (TMOA) as evidenced by progress and achievement in relation to Ngā Taumata o Te Marautanga o Aotearoa.

**Wāhanga ā-tau:** All students who require a tailored programme of support will make the accelerated progress they need to achieve or exceed expectations in relation to Ngā Taumata o Te Marautanga o Aotearoa – Kōrero.

**Raraunga o tērā tau:**

Analysis of kura wide data shows that a significant majority of learners are achieving or exceeding expectations in relation to TMOA – KŌRERO. Some students require a tailored programme to achieve success in relation to TMOA.

<b>Tau 1</b>	0	<b>Tau 5</b>	3
<b>Tau 2</b>	0	<b>Tau 6</b>	5
<b>Tau 3</b>	2	<b>Tau 7</b>	1
<b>Tau 4</b>	6	<b>Tau 8</b>	2

**Targets:**

Nineteen learners across all year levels require more support to achieve or exceed TMOA Reo Matatini (Reo ā waha ) expectations. There is a need for a more tailored programme of support to be put in place by the end of Term 1.

<b>Year level</b>	<b>Reo ā waha level</b>	<b>Year level</b>	<b>Reo ā waha level</b>
<b>Tau 1</b>	1 He Kaha	<b>Tau 5</b>	Taumata 3
<b>Tau 2</b>	1 He Pakari 2	<b>Tau 6</b>	Taumata 3-4
<b>Tau 3</b>	Taumata 2	<b>Tau 7</b>	Taumata 4
<b>Tau 4</b>	Taumata 2-3	<b>Tau 8</b>	Taumata 4-5



Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināianeinei ?)
<p>Reviewed progress and achievement data with staff for all learners who require tailored support each term.</p> <p>Developed IEPs and established tailored programmes to meet the needs of learners.</p> <p>Worked with whanau to support reo a waha in the home.</p> <p>Supported kaiako through PLD – Te Reo o te Kaiako / Ipu Kōrero</p> <p>Monitored student progress term by term.</p>	<p>I te mutunga o te tau 2023, 60% o ngā ākonga kei Manawa Ora or Manawa Toa.</p> <p>I te mutunga o te tau 2023, 26% o ngā ākonga kei Manawa Āki.</p> <p>I te mutunga o te tau 2023, 14% o ngā ākonga kei Manawa Taki.</p>	<p>Ka hāngai ēnei kōrero ki ngā ākonga i Manawa Taki/Manawa Āki i te tīmatanga o te tau 2023.</p> <p><b><u>Tau 3 2023 (2 te ākonga)</u></b> Ahakoa kua anga whakamua tēnei ākonga, kei te noho ki 1 He Pakari. Kei Manawa Taki tonu e noho ana.</p> <p><b><u>Tau 4 2023 6 ngā ākonga)</u></b> Ahakoa kua anga whakamua ēnei ākonga e rua, kei te noho tonu rāua ki ngā taumata ōrite. Ko tētehi kei 1 He Pakari tonu, ko tērā atu kei 1 He Kaha Ake – 1 He Pakari. Kua kaha tautoko te SLT, te kaiāwhina me te kaiako i a rāua. Kei Manawa Taki tonu rāua.</p> <p><b><u>Tau 5 2023 (3 ngā ākonga)</u></b> Ahakoa kua anga whakamua ēnei ākonga e rua, kei Taumata 2-3 (Manawa Āki) tētehi, ko tēra atu kei He Kaha Ake (Manawa Taki)</p> <p><b><u>Tau 6 2023 (5 ngā ākonga)</u></b> Ahakoa kua anga whakamua, kei Taumata 3 ēnei ākonga e rua. Kei Manawa Āki tonu rāua.</p> <p><b><u>Tau 7 2023 (1 te ākonga)</u></b> Kei te noho tonu tētehi ākonga ki Taumata 2-3 (Manawa Taki). Ko tētehi take, ko te kore tae mai ki te kura.</p> <p>Kua angitū tērā atu, kei ngā taumata e tika ana.</p> <p><b><u>Tau 8 2023 (2 ngā ākonga)</u></b> Ahakoa i eke tētehi mai i Taumata 2-3 ki Taumata 3, kei Manawa Taki tonu.</p> <p>I wehe atu tērā i waenganui tau.</p>	<p>Me āta poipoi tonu i ēnei ākonga i roto i ngā mahi Reo ā Waha kia eke anō rātou ki ngā taumata e tika ana.</p> <p>Ahakoa ngā momo āwhina kua uhia ki runga i ngā ākonga kei te kite tonu ēnei āhuetanga:</p> <ul style="list-style-type: none"> <li>• Me whangai tonu te reo ki a rātou (kupu, rerenga kōrero, kīanga, whakatauāki, te aha, te aha).</li> <li>• Me akiaki tonu ngā whānau ki te kōrero Māori i te kāinga.</li> <li>• Tono ORS mō tētehi ākonga Tau 6.</li> <li>• Me poipoi tonu ngā ākonga kei Manawa Taki. Me whakatau whāinga, rautaki hei whakapakari i te tōna reo ā waha.</li> <li>• Me tono āwhina tonu i ngā RTL, SLT.</li> <li>• Me arotake i tō tātou hōtaka reo ā waha.</li> <li>• Me whakamahi ngā rautaki o Te Ipu Kōrero hei painga mō ēnei ākonga.</li> </ul>

**Mahere mahi mo te tau heke mai ana:**

- Set targets for students who are not achieving at or above expected levels for NWRM Reo ā Waha.
- Develop IEPs and establish tailored programmes to meet the needs of learners.
- Provide additional support for identified learners.
- Continue to regularly monitor identified students.
- Engage whanau to support learners with reo ā waha.
- Provide ongoing PLD support for kaiako and kaiāwhina – Te Ipu Kōrero

# Tātaritanga Raraunga 2023

Ingoa o te kura me te kura nama: Tōku Māpihi Maurea Kura Kaupapa Māori 1589

<b>Arotahi: Pāngarau: Tau</b>				
<b>Whāinga rautaki:</b> All learners are able to access Te Marautanga o Aotearoa (TMOA) as evidenced by progress and achievement in relation to Ngā Taumata o Te Marautanga o Aotearoa.				
<b>Wāhanga ā-tau:</b> All students who require a tailored programme of support will make the accelerated progress they need to achieve or exceed expectations in relation to Ngā Taumata o Te Marautanga o Aotearoa by the year.				
<b>Raraunga o tērā tau:</b>				
Analysis of kura wide data (end 2022) shows that a significant majority of learners are achieving or exceeding expectations in relation to TMOA – TAU. Some students require a tailored programme to achieve success in relation to TMOA.				
	<b>Tau 1</b>	0	<b>Tau 5</b>	3
	<b>Tau 2</b>	0	<b>Tau 6</b>	6
	<b>Tau 3</b>	3	<b>Tau 7</b>	5
	<b>Tau 4</b>	3	<b>Tau 8</b>	5
<b>Targets:</b>				
Twenty five learners across all year levels require more support to achieve or exceed TMOA Pāngarau (Tau) expectations. There is a need for a more tailored programme of support to be put in place by the end of Term 1.				
<b>Year level</b>	<b>Tau level</b>	<b>Year level</b>	<b>Tau level</b>	
<b>Tau 1</b>	Kaupae 2 / 0-1	<b>Tau 5</b>	Kaupae 5-6 / 3e	
<b>Tau 2</b>	Kaupae 3-4 / 2a	<b>Tau 6</b>	Kaupae 6 / 3e	
<b>Tau 3</b>	Kaupae 4-5 / 2e	<b>Tau 7</b>	Kaupae 6 - 7 / 4a -4e	
<b>Tau 4</b>	Kaupae 5 / 3a	<b>Tau 8</b>	Kaupae 7+ / 4e	

Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināiane i?)
<p>Reviewed progress and achievement data with staff for all learners who require tailored support each term.</p> <p>Developed IEPs and established tailored programmes to meet the needs of learners.</p> <p>Supported kaiako through PLD.</p> <p>Monitored student progress term by term.</p>	<p><b>TAU</b> I te mutunga o te tau 2023 56% o ngā ākonga kei Manawa Ora / Manawa Toa.</p> <p>I te mutunga o te tau 2023 30.5% o ngā ākonga kei Manawa Āki.</p> <p>I te mutunga o te tau 2023 13.5% o ngā ākonga kei Manawa Taki.</p>	<p>Ka hāngai ēnei kōrero ki ngā ākonga i Manawa Taki/Manawa Āki i te tīmatanga o te tau 2023.</p> <p><b><u>Tau 3 2023 (3 ākonga)</u></b> Kua eke ki Kaupae 4, kei Manawa Āki.</p> <p><b><u>Tau 4 2023 (3 te ākonga)</u></b> Kotahi te akonga kei Kaupae 3 tonu (Manawa Taki). I eke ērā atu ki Taumata 5a (Manawa Āki).</p> <p><b><u>Tau 5 2023 (3 te ākonga)</u></b> Kei te tīmatanga o Kaupae 5 ētehi tokorua (Manawa Taki). Ahakoa i eke tērā atu ki Kaupae 5e, kei Manawa Āki tonu ia.</p> <p><b><u>Tau 6 2023 (6 ngā ākonga)</u></b> Kei Kaupae 0-1 tonu tētehi (Manawa Taki). Ahakoa kua eke ētehi tokotoru mai i Kaupae 5a ki 5e, kei Manawa Taki tonu. Tokorua kua eke mai i Kaupae 5e ki te tīmatanga o Kaupae 6 (Manawa Āki).</p> <p><b><u>Tau 7 2023 (5 ngā ākonga)</u></b> Ahakoa i eke i roto i ngā akoranga tētehi, kei Kaupae 5a+ ia (Manawa Taki). Tokotoru kua eke mai i Kaupae 5e ki Kaupae 6a heoi kei Manawa Āki tonu rātou. Ko tērā atu i eke ki Kaupae 7a (Manawa Ora).</p> <p><b><u>Tau 8 2023 (5 ngā ākonga)</u></b> Tokorua kei Manawa Taki tonu – kei Kaupae 6e. Tokorua kei Kaupae 6e+, tata ki Kaupae 7a (Manawa Āki) Kotahi kua eke ki Kaupae 7a heoi kei Manawa Āki tonu.</p>	<p>Me āta poipoi tonu i ēnei ākonga i roto i ngā mahi Tau kia eke anō rātou ki ngā taumata e tika ana.</p> <p>Ahakoa ngā momo āwhina kua uhia ki runga i ngā ākonga kei te kite tonu ēnei āhuatanga:</p> <ul style="list-style-type: none"> <li>• Me poipoi tonu ngā ākonga kei Manawa Taki/Āki. Me whakatau whāinga, rautaki hei whakapakari i te mahi tau.</li> <li>• Me tonu āwhina tonu i ngā RTL, SLT.</li> <li>• Me arotake i tō tātou hōtaka pāngarau</li> <li>• Me aro ki ngā hōtaka ako pērā i a Numicon.</li> </ul>

**Mahere mahi mo te tau heke mai ana:**

- Set targets for students who are not achieving at or above expected levels for NWRM Tau.
- Develop IEPs and establish tailored programmes to meet the needs of learners.
- Provide additional support for identified learners.
- Continue to regularly monitor identified students.
- Engage whanau to support learners with Tau.
- Provide ongoing PLD support for kaiako and kaiāwhina.
- Provide programmes that help develop reo Pāngarau.

# Tātaritanga Raraunga 2023

Ingoa o te kura me te kura nama: Tōku Māpihi Maurea Kura Kaupapa Māori 1589

**Arotahi: Attendance Target**

**Whāinga rautaki:** To increase attendance and engagement by focusing on ākonga being present, participating and progressing.

**Wāhanga ā-tau:** Support whānau to ensure ākonga are attending kura more regularly.

**Raraunga o tērā tau:** Analysis of kura wide data shows that a significant majority of ākonga are attending kura regularly and uare moderately absent. Some students require support to attend more regularly.

Measure	2022 Rates
Regularly (> 90%)	15%
Moderately Absent (70-80%)	75%
Chronically Absent (<70%)	10%

**Targets:**

Measure	2023 Rates Target	2023 Actual		2024 Rates Target
Regularly (> 90%)	55%	T1- 43.6%	T2 – 38.8%	75%
		T3 – 37.4%	T4 – 40.2%	
Moderately Absent (80-90%)	40%	T1- 33.0%	T2 – 29.6%	27%
		T3 – 35.4%	T4 – 35.5%	
70-80%		T1- 17%	T2 – 19.4%	
		T3 – 20.2%	T4 – 15%	
Chronically Absent (<70%)	5%	T1- 6.4%	T2 – 12.2%	3%
		T3 – 7.1%	T4 – 9.3%	

	<b>Percentage of unexplained absences</b>	1%	Unknown reason 1.2%	0.5%	
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# TE KURA KAUPAPA MAORI O TOKU MAPIHI MAUREA

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1589

**Principal:** Laura Hawksworth

**School Address:** 137 Silverdale Road, Hillcrest

**School Postal Address:** P O Box 23017, Dalesford, Hamilton, 3254

**School Phone:** 07 856 8266

**School Email:** tari@tmmkkm.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*



# TE KURA KAUPAPA MAORI O TOKU MAPIHI MAUREA

Annual Financial Statements - For the year ended 31 December 2023

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Independent Auditor's Report

### **Other Information**

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

# Te Kura Kaupapa Maori o Toku Mapihi Maurea

## 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.

Rutene Gabel

Full Name of Presiding Member

Laura Jayne Haddsworth

Full Name of Principal

R Gabel

Signature of Presiding Member

L H

Signature of Principal

10/06/2024

Date:

10/06/2024

Date:

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

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,095,645	1,803,204	2,014,992
Locally Raised Funds	3	40,891	28,990	10,716
Interest		38,788	10,000	12,448
Other Revenue		-	-	1,361
<b>Total Revenue</b>		<b>2,175,324</b>	<b>1,842,194</b>	<b>2,039,517</b>
<b>Expense</b>				
Locally Raised Funds	3	28,793	32,300	22,120
Learning Resources	4	1,327,421	1,268,976	1,333,330
Administration	5	270,303	184,501	207,409
Interest		2,269	3,324	3,669
Property	6	443,384	359,625	348,718
Other Expenses	7	59,344	70,000	56,439
Loss on Disposal of Property, Plant and Equipment		52	-	-
<b>Total Expense</b>		<b>2,131,566</b>	<b>1,918,726</b>	<b>1,971,685</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>43,758</b>	<b>(76,532)</b>	<b>67,832</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>43,758</b>	<b>(76,532)</b>	<b>67,832</b>

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



**Te Kura Kaupapa Maori o Toku Mapihi Maurea**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,101,024	968,316	1,033,192
Total comprehensive revenue and expense for the year		43,758	(76,532)	67,832
Contribution - Furniture and Equipment Grant		5,791	-	-
<b>Equity at 31 December</b>		1,150,573	891,784	1,101,024
Accumulated comprehensive revenue and expense		1,150,573	891,784	1,101,024
<b>Equity at 31 December</b>		1,150,573	891,784	1,101,024

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



**Te Kura Kaupapa Maori o Toku Mapihi Maurea**  
**Statement of Financial Position**  
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	594,607	20,628	489,289
Accounts Receivable	9	112,372	99,893	100,535
GST Receivable		3,822	20,720	3,751
Prepayments		8,485	6,893	8,069
Inventories	10	1,081	2,688	1,445
Investments	11	474,900	446,778	454,985
		1,195,267	597,600	1,058,074
<b>Current Liabilities</b>				
Accounts Payable	13	111,142	92,241	97,666
Revenue Received in Advance	14	4,569	(1,120)	765
Provision for Cyclical Maintenance	15	80,845	16,030	45,000
Finance Lease Liability	16	18,630	16,378	19,592
Funds held for Capital Works Projects	17	57,149	-	41,283
		272,335	123,529	204,306
<b>Working Capital Surplus/(Deficit)</b>		922,932	474,071	853,768
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	236,438	444,524	263,441
		236,438	444,524	263,441
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	-	-	1,111
Finance Lease Liability	16	8,797	26,811	15,074
		8,797	26,811	16,185
<b>Net Assets</b>		1,150,573	891,784	1,101,024
<b>Equity</b>		1,150,573	891,784	1,101,024

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



## Te Kura Kaupapa Maori o Toku Mapihi Maurea

### Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		587,520	611,088	543,834
Locally Raised Funds		41,701	30,190	14,384
Goods and Services Tax (net)		(14,611)	-	16,969
Payments to Employees		(249,870)	(299,696)	(229,699)
Payments to Suppliers		(251,910)	(529,125)	(202,927)
Interest Paid		(2,269)	(3,324)	(3,648)
Interest Received		35,327	10,000	11,201
Net cash from/(to) Operating Activities		145,888	(180,867)	150,114
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	10,331
Purchase of Property Plant & Equipment (and Intangibles)		(23,578)	(177,800)	(21,760)
Purchase of Investments		(19,916)	-	(8,207)
Net cash from/(to) Investing Activities		(43,494)	(177,800)	(19,636)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,791	-	-
Finance Lease Payments		(18,733)	(22,581)	(17,629)
Funds Administered on Behalf of Other Parties		15,866	-	(25,436)
Net cash from/(to) Financing Activities		2,924	(22,581)	(43,065)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>105,318</b>	<b>(381,248)</b>	<b>87,413</b>
Cash and cash equivalents at the beginning of the year	8	489,289	401,876	401,876
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>594,607</b>	<b>20,628</b>	<b>489,289</b>

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

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



# Te Kura Kaupapa Maori o Toku Mapihi Maurea

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Kura Kaupapa Maori o Toku Mapihi Maurea (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 provision, 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.

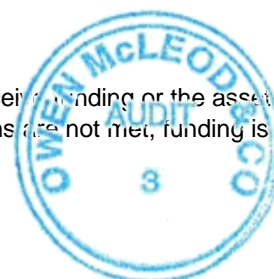
This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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

The estimated useful lives of the assets are:

Buildings	10-40 years
Furniture and Equipment	10 years
Information and Communication Technology	3-4 years
Library Resources	8 years DV
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	660,360	514,156	637,993
Teachers' Salaries Grants	1,010,584	923,685	994,277
Use of Land and Buildings Grants	325,648	266,363	280,815
Transport Assistance Grant	96,928	94,000	96,907
Other Government Grants	2,125	5,000	5,000
	<u>2,095,645</u>	<u>1,803,204</u>	<u>2,014,992</u>

The school has opted in to the donations scheme for this year. Total amount received was \$16,337.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	10,411	6,000	2,685
Fees for Extra Curricular Activities	7,005	8,690	6,195
Trading	951	2,500	674
Fundraising & Community Grants	22,524	11,800	739
Other Revenue	-	-	423
	<u>40,891</u>	<u>28,990</u>	<u>10,716</u>
<b>Expense</b>			
Extra Curricular Activities Costs	25,196	29,800	18,627
Trading	1,708	2,500	3,797
Fundraising & Community Grant Costs	1,889	-	(304)
	<u>28,793</u>	<u>32,300</u>	<u>22,120</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>12,098</u>	<u>(3,310)</u>	<u>(11,404)</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	31,339	55,156	53,709
Library Resources	1,014	1,050	430
Employee Benefits - Salaries	1,231,289	1,142,470	1,198,570
Staff Development	2,331	10,300	4,514
Depreciation	61,448	60,000	76,107
	<u>1,327,421</u>	<u>1,268,976</u>	<u>1,333,330</u>



## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,414	4,413	4,285
Board Fees	3,685	5,500	4,230
Board Expenses	50,264	22,860	6,434
Intervention Costs & Expenses	-	-	107
Communication	1,692	2,550	2,666
Consumables	3,257	950	746
Other	21,158	21,707	14,871
Employee Benefits - Salaries	48,124	41,911	46,887
Insurance	3,410	1,700	2,763
Service Providers, Contractors and Consultancy	9,980	12,500	7,500
Healthy School Lunch Programme	124,319	70,410	116,920
	<b>270,303</b>	<b>184,501</b>	<b>207,409</b>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	9,383	10,600	9,953
Cyclical Maintenance Provision	34,734	7,062	(13,795)
Grounds	14,466	15,150	12,946
Heat, Light and Water	9,959	10,000	9,582
Repairs and Maintenance	2,310	6,950	6,419
Use of Land and Buildings	325,648	266,363	280,815
Security	4,444	4,500	4,605
Employee Benefits - Salaries	42,440	39,000	38,193
	<b>443,384</b>	<b>359,625</b>	<b>348,718</b>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Other Expenses

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Transport	59,344	70,000	56,439
	<b>59,344</b>	<b>70,000</b>	<b>56,439</b>



## 8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	594,607	20,628	489,289
Cash and cash equivalents for Statement of Cash Flows	<u>594,607</u>	<u>20,628</u>	<u>489,289</u>

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

Of the \$594,607 Cash and Cash Equivalents \$57,149 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	2,598	11,835	2,553
Receivables from the Ministry of Education	4,408	-	9,767
Interest Receivable	5,898	1,190	2,437
Banking Staffing Underuse	8,108	9,000	-
Teacher Salaries Grant Receivable	91,360	77,868	85,778
	<u>112,372</u>	<u>99,893</u>	<u>100,535</u>
Receivables from Exchange Transactions	8,496	13,025	4,990
Receivables from Non-Exchange Transactions	103,876	86,868	95,545
	<u>112,372</u>	<u>99,893</u>	<u>100,535</u>

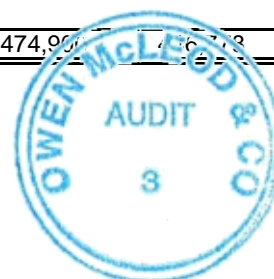
## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	508	560	486
Uniforms	573	2,128	959
	<u>1,081</u>	<u>2,688</u>	<u>1,445</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	474,900	446,778	454,985
Total Investments	<u>474,900</u>	<u>446,778</u>	<u>454,985</u>





## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	89,752	-	-	-	(3,764)	<b>85,987</b>
Building Improvements	22,731	-	-	-	(635)	<b>22,096</b>
Furniture and Equipment	98,080	16,534	-	-	(30,825)	<b>83,790</b>
Information and Communication Technology	5,970	6,024	-	-	(4,149)	<b>7,845</b>
Leased Assets	32,851	13,830	(2,962)	-	(20,192)	<b>23,526</b>
Library Resources	14,057	1,020	-	-	(1,883)	<b>13,194</b>
<b>Balance at 31 December 2023</b>	<b>263,441</b>	<b>37,408</b>	<b>(2,962)</b>	<b>-</b>	<b>(61,448)</b>	<b>236,438</b>

The net carrying value of equipment held under a finance lease is \$23,526 (2022: \$32,851)

### 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	150,579	(64,592)	<b>85,987</b>	150,579	(60,827)	<b>89,752</b>
Building Improvements	25,393	(3,297)	<b>22,096</b>	25,393	(2,662)	<b>22,731</b>
Furniture and Equipment	522,679	(438,889)	<b>83,790</b>	527,648	(429,568)	<b>98,080</b>
Information and Communication Technology	42,124	(34,279)	<b>7,845</b>	37,679	(31,709)	<b>5,970</b>
Leased Assets	54,661	(31,135)	<b>23,526</b>	71,280	(38,429)	<b>32,851</b>
Library Resources	50,830	(37,636)	<b>13,194</b>	49,810	(35,753)	<b>14,057</b>
<b>Balance at 31 December</b>	<b>846,266</b>	<b>(609,828)</b>	<b>236,438</b>	<b>862,389</b>	<b>(598,948)</b>	<b>263,441</b>

## 13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	8,241	7,267	4,773
Accruals	8,238	4,160	4,285
Employee Entitlements - Salaries	91,360	77,868	85,778
Employee Entitlements - Leave Accrual	3,303	2,946	2,830
	<b>111,142</b>	<b>92,241</b>	<b>97,666</b>
Payables for Exchange Transactions	111,142	92,241	97,666
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>111,142</b>	<b>92,241</b>	<b>97,666</b>

The carrying value of payables approximates their fair value.





#### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income in Advance	2,465	(1,120)	765
Grants in Advance-MOE	2,104	-	-
	4,569	(1,120)	765

#### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	46,111	8,968	59,906
Increase to the Provision During the Year	8,085	7,062	5,222
Other Adjustments	26,649	-	(19,017)
Provision at the End of the Year	80,845	16,030	46,111
Cyclical Maintenance - Current	80,845	16,030	45,000
Cyclical Maintenance - Non current	-	-	1,111
	80,845	16,030	46,111

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the school's 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	19,713	16,378	21,834
Later than One Year and no Later than Five Years	9,229	26,811	15,632
Future Finance Charges	(1,515)	-	(2,800)
	27,427	43,189	34,666
<b>Represented by</b>			
Finance lease liability - Current	18,630	16,378	19,592
Finance lease liability - Non current	8,797	26,811	15,074
	27,427	43,189	34,666



## 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 \$
New Shade Structure		222529	41,283	-	-	-	41,283
5YA/AMS A: Exterior Learning Space & Clad		227840	-	15,866	-	-	15,866
Totals			41,283	15,866	-	-	57,149

### Represented by:

Funds Held on Behalf of the Ministry of Education	57,149
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Shade Structure		222529	51,283	-	(10,000)	-	41,283
E F Replace heat pumps		235816	-	7,380	(7,380)	-	-
New Classroom			12,881	(12,881)	-	-	-
Totals			64,164	(5,501)	(17,380)	-	41,283

### Represented by:

Funds Held on Behalf of the Ministry of Education	41,283
Funds Receivable from the Ministry of Education	-

## 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.

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i> Remuneration	3,685	4,230
<i>Leadership Team</i> Remuneration Full-time equivalent members	501,061 4.00	371,934 3.00
Total key management personnel remuneration	<u>504,746</u>	<u>376,164</u>

There are 7 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 11 and 3 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:

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	4.00	2.00
110 - 120	1.00	-
120 - 130	1.00	-
	<u>6.00</u>	<u>2.00</u>

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

As at 31 December 2023, the Board had capital commitments of \$113,534 (2022: \$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
New Shade Structure	130,332	16,798	113,534
5YA/AMS A: Exterior Learning Space & Cladding	15,866	0	15,866
<b>Total</b>	<b>146,188</b>	<b>16,798</b>	<b>129,390</b>

### (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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	594,607	20,628	489,289
Receivables	112,372	99,893	100,535
Investments - Term Deposits	474,900	446,778	454,985
	<u>1,181,879</u>	<u>567,299</u>	<u>1,044,809</u>

#### Financial liabilities measured at amortised cost

Payables	111,142	92,241	97,666
Finance Leases	27,427	43,189	34,666
	<u>138,569</u>	<u>135,430</u>	<u>132,332</u>

### 24. Events After Balance Date

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



## Te Kura Kaupapa Maori o Toku Mapihi Maurea

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Rutene Gabel	Presiding Member	Elected	Aug 2025
Laura Hawksworth	Principal	ex Officio	
Rauhina Cooper	Parent Representative	Co-opted	Aug 2023
Jade Strother	Parent Representative	Elected	Aug 2025
Moana Woods	Parent Representative	Elected	Aug 2025
Genae Thompson	Parent Representative	Appointed	Aug 2025
Maria Huata	Parent Representative	Co-opted	Aug 2025
Missy Clarke	Staff Representative	Appointed	Aug 2025

## Te Kura Kaupapa Maori o Toku Mapihi Maurea

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,450 (excluding GST). The funding was spent on sporting endeavours.

### Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Te Kura Kaupapa Maori o Toku Mapihi Maurea 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.



12 June 2024

The Board Members  
Te Kura Kaupapa Maori o Toku Mapihi Maurea  
PO Box 23017  
Silverdale  
Hamilton 3254

Dear Board Members,

## **Audit Management Letter For The Year Ended 31 December 2023**

### **1. Introduction**

We have completed the audit of Te Kura Kaupapa Maori o Toku Mapihi Maurea's (the School) financial statements for the year ended 31 December 2023.

The purpose of this letter is to bring to the attention of those charged with governance the significant matters that arose during the course of our audit and matters of interest as required by *ISA (NZ) 260 Communication with Those Charged with Governance* and other ISA (NZ) standards.

You will appreciate that while our audit is carried out in accordance with the Auditor-General's auditing standards, it cannot, and should not, be relied upon to detect every instance of misstatement, fraud, irregularity or inefficiency.

The responsibility for public accountability and the implementation and monitoring of internal and management controls rests with management and the Board Members.

This letter has been prepared for the Board Members and is intended only for use by you. We accept no responsibility to any other party in relation to whole or part of its contents.

### **2. Responsibilities and Scope in Relation to the Audit**

The Board Members are responsible for preparing the financial statements in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (PBE IPSAS RDR) and for implementing appropriate internal controls with regard to reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.

We are responsible for conducting the 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) (ISA (NZ)) issued by the New Zealand Auditing and Assurance Standards Board, and forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

### **3. Timing of the Audit**

The audit was completed and dated 12 June 2024.

### **4. Audit Opinion**

We have issued our unmodified audit opinion on the financial statements for the year ended 31 December 2023.

### **5. Going Concern Assumption**

The financial statements were prepared on the basis that the school is a going concern. As required by the Office of the Auditor-General, we reviewed this assumption in terms of the criteria set out in the Auditing Standard ISA (NZ) 570. Based on the supporting evidence we concluded that the use of the going concern assumption was appropriate given the School's funding sources and its operating budget for the following financial period.

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PO Box 389 Hamilton 3240

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## 6. Management Judgements and Estimates

Under International Standards on Auditing (NZ) we have a responsibility to communicate with management and the governing body the process used by the School in forming particularly sensitive accounting estimates, assumptions or valuation judgements. Overall, we note that the judgements and estimates by management in preparing the results for the year ended 31 December 2023 appear reasonable.

The most significant areas of judgement, assumptions and estimates by management relate to:

- Provision for cyclical maintenance and cyclical maintenance expense
- Depreciation rates to ensure that fixed assets are written off over their estimated useful lives

We are not aware of any other sensitive accounting estimates, assumptions or valuation judgements made by the School.

## 7. Materiality

In the context of an audit, materiality means, if financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the level of work to be performed, which items and balances require work and for the evaluation of the financial report. Materiality is initially calculated at the planning stage and has an influence on the level of work we do. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.

Auditing Standards do not require us to communicate misstatements that are considered "clearly trivial" and as such, if we identify such misstatements, we will not communicate these to you. We consider "clearly trivial" to be 6% or less of our planned materiality.

## 8. Probity, Waste and Performance

We are required to consider whether any approved payments could be considered extravagant or wasteful, or show a lack of probity or financial prudence. We have tested a sample of expenses for the year, and we did not identify any such items to report. However, we remind you of the importance to remain vigilant in your oversight of school expenditure.

## 9. Findings Arising from the Audit

### School payroll controls

We consider the main risk to the accuracy of payroll payments is transactions being incorrectly processed, because of either fraud or error. The EdPay system relies on schools checking the accuracy of the payroll transactions processed by the school, as this information is not checked centrally.

Guidance on the controls within EdPay that should be operating at schools is available on the EdPay website ([School internal processes and controls – payroll](#)). To review and approve pay changes the following transaction histories should be saved, checked, and signed, ideally after transactions have been processed and prior to payment:

- timesheet history
- leave history
- activity history.

The final fortnightly payroll (SUE) report should also be reviewed to ensure the amounts paid are as expected. We would expect this review to include consideration of whether all those paid in the period were employed by the school, whether the amounts paid are as expected, and where amounts have changed since the previous period, whether those changes are expected and have been authorised.

To ensure controls are effective schools also need to ensure that:

- there is segregation of duties between the processing and approval of payroll transactions;

- access to EdPay is controlled;
- payroll transactions are approved in line with delegations; and
- approvals are appropriately documented.

This means that, while an initial review of the transaction history reports and the fortnightly draft payroll (SUE) report might be carried out by the payroll administrator, to check the accuracy of data entry, the final fortnightly payroll (SUE) report and **activity history reports** should be reviewed by someone independent of the staff who have access to EdPay.

### ***Refresh of EdPay's guidance on controls***

The current guidance to schools on controls (referred to above) notes that the online activity history for Masterfile changes, such as bank account and other changes to personal details within EdPay, is still in development. The guidance does suggest some interim procedures, consisting of taking screen shots of changes and having those approved. However, as this does not provide a list of all changes made, we do not consider this to be an effective control.

We understand from the Ministry that the activity history report now provides details of all Masterfile changes (except changes to employees' addresses). However, this change has not been communicated to schools. EPL and the Ministry are currently refreshing the guidance to schools on payroll controls, and we have been told that this will be available soon.

### ***Recommendation***

We recommend that the Board ask management for assurance that appropriate controls are in place at the school over payroll transactions, and that these controls are considered against the updated payroll guidance once it is published by EdPay.

### **Board Minutes**

Board meeting minutes demonstrate to stakeholders that the school/kura and its' board act appropriately and in accordance with legal and contractual requirements. They also document that principles of good governance and informed decision-making are being followed. The minutes should record the following matters:

- Review and approval of the annual audited financial statements;
- Review and approval of the annual cyclical maintenance plan (painting);
- Review and approval of the School Annual Accrual Report (end of year payroll report);
- Review and approval of the budget (including an income statement, balance sheet, and cash flow), budget should include teachers' salary and notional lease;
- Review and approval of monthly financial statements;
- Approval of payments.

We are satisfied that the School has documented the approvals in the minutes.

### **Sensitive expenditure**

The Auditor-General's auditing standards require us to test a sample of sensitive expenditure, and also be alerted to matters that may indicate waste, or show a lack of probity or financial prudence. Sensitive expenditure is any spending by an organisation that could be seen to be giving private benefit to staff additional to the business benefit to the organisation.

The OAG has also identified the following focus areas for auditors to be aware of when carrying out this testing.

#### *Use of Credit Cards*

The OAG has observed that many schools have poor controls over credit cards, with many monthly statements not being approved by an independent person. Poor controls increase the risk of misuse of credit cards, including for personal use. This also includes the use of debit cards, fuel cards and overseas currency cards (which are essentially cash).

*Expenses incurred by the Chairperson and the Principal*

The OAG has also observed that many schools have poor controls over expenses incurred by the Principal and Chairperson, with many invoices not being approved by an independent person. Poor controls increase the risk of misuse of school funds, including for personal use.

We would expect to see 'one-up' approval, meaning review and approval by someone more senior. This means the Board Chairperson must authorise payments on the Principal's credit card and Principal's expenses, and staff credit cards should be approved by the Principal.

*What we did*

We have tested a sample of expenses for the year, including reimbursements of expenses and EFTPOS and debit card expenditure.

*What we found*

No specific concerns or findings were noted. However, we remind you of the importance to remain vigilant in your oversight of expenditure of the school.

**Conflicts of interest – Good practice resources available**

The risk of conflicts of interest in small communities, which many schools operate in, is inherently high, because the Board, Principal, and other employees are often living in the same communities their school services. There is a particular risk of conflict in the decision-making processes used to appoint new employees and contractors, as well as the purchase of goods and services. However, having a conflict of interest does not necessarily mean you have done anything wrong, what is important is how the conflict is managed.

The Office of the Auditor-General have a good practice guide on [managing conflicts of interest](#) as well as other resources, available on its website. We encourage you to make use of these resources.

**10.Adjusted and Unadjusted misstatements**

Please find attached Appendix 1 lists adjusted misstatements found during the course of our work.

There were no unadjusted misstatements.

**11.Key Financial Statement Audit Risks and Issues to be Communicated**

<i>Key Matters</i>	<i>Responses</i>
Revenue Recognition	We documented the revenue systems, carried out appropriate controls testing and substantive audit procedures to address the risk of fraud in revenue recognition. We did not identify any material errors in relation to revenue recognition, whether due to fraud.
Locally Raised Funds	We documented the system on Locally Raised Funds, assessed the control environment and completed analytical audit procedures to address the risk of material misstatements around the completeness of locally raised funds due to its nature-often being cash. We have not identified any material misstatements, due to fraud.
<i>Key Matters</i>	<i>Responses</i>

Payroll	<p>Payroll is processed by EdPay. The reliability of payroll processing is dependent on appropriate approval of payroll changes, checking of the fortnightly SUE report and review of School Annual Accrual Report (SAAR).</p> <p>We have discussed with management and documented controls on payroll, carried out control testing, analytical procedures and substantive audit procedures to address the risk identified on payroll. We have not identified any material misstatements in payroll, whether due to fraud or error. However, we have made some recommendations in this letter.</p>
Cyclical Maintenance Provision	<p>Cyclical Maintenance is an area of judgement and could lead to material misstatement in the financial statements. For schools to be able to calculate the appropriate provision a painting plan needs to be prepared and/or reviewed by a suitably qualified person.</p> <p>We have obtained and reviewed the School's Plan and assessed that the provision at balance date is reasonably correct.</p>
Management override	<p>We have discussed with management controls on expenditure authorisation, tested manual journals, reviewed accounting estimates and significant transactions that are outside the normal course of business to address the presumed significant risk on management override.</p> <p>We have not identified any instances of management override.</p>
Qualitative Aspects of Accounting Practices	<p>The accounting policies used by the entity are consistent with the previous year. We reviewed the accounting policies, accounting estimates and financial disclosures, we believe that these are appropriate.</p>
Significant difficulties	<p>During the audit, we encountered no significant difficulties.</p>
Disagreements with Management	<p>We have had no disagreements with management during our audit nor have we had any serious difficulties in dealing with management.</p>
Written management representations	<p>We received the standard signed representation letter for the year ended 31 December 2023. No other specific representations were requested.</p>
Other information	<p>No material inconsistencies or misstatements were identified relating to the other information in the financial statements.</p>
Other Significant matters	<p>No other significant matters were raised from the audit.</p>
Auditor Independence	<p>We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.</p>
Going Concern	<p>No material uncertainties related to going concern were noted.</p>
Non-compliance with Law or regulation	<p>We have not identified any instances of noncompliance with Law or regulation.</p>
Significant deficiencies in internal control	<p>No significant deficiencies in internal control were noted. However, we have made some recommendations in this letter.</p>
Fraud	<p>We have not identified any instances of fraud involving senior management or any other frauds that have caused material misstatement in the financial statements.</p>
Significant Risks	<p>We have not noted any significant risks or exposures that are required to be separately disclosed in the financial statements.</p>

## 12. Conclusion

We remind the school to submit a single PDF file of your annual report, including audited financial statements and required signatures to the Ministry of Education via the Ministry's [School Data Portal \(external link\)](#). These audited accounts must be minuted at your next Board Members' meeting.

Please advise us in due course of the actions you propose to take in relation to the matters raised in this letter.

We wish to acknowledge the friendly assistance provided by your staff during the audit. If there is any further information you require, please do not hesitate to contact us.

Yours faithfully  
**Owen McLeod & Co Ltd**

  
**Marilyn Castillo**

# Te Kura Kaupapa Maori o Toku Mapihi Maurea

## Year ending 31 December 2023

### Appendix 1

#### Adjusted Errors:

1. To readjust GST portion of Transport Assistance

Code	Name	Group	Debit	Credit
	Government Grants - MOE	income	111,468.00	-
	Transport Assistance Grant	income	-	96,928.00
	GST Receivable	liabilities/ equity	-	14,540.00
			<b>111,468.00</b>	<b>111,468.00</b>

2. to bring in PSPA backpay

Code	Name	Group	Debit	Credit
	Receivables from MOE	assets	3,825.00	-
	Government Grants - MOE	income	-	3,825.00
	Employee benefits salaries - LR	expenses	3,825.00	-
	Accruals	liabilities/ equity	-	3,825.00
			<b>7,650.00</b>	<b>7,650.00</b>

3. To align Cyclical Maintenance Provision with Quote provided by Carus

Code	Name	Group	Debit	Credit
	Cyclical maintenance provision - current	liabilities/ equity	9,091.00	-
	Cyclical maintenance provision - term	liabilities/ equity	1,333.00	-
	Cyclical maintenance provision	expenses	-	10,424.00
			<b>10,424.00</b>	<b>10,424.00</b>

4. to bring PB4L and Principal Wellbeing Grants back into MOE Grants

Code	Name	Group	Debit	Credit
	Pb4l Small Projects Putea	income	3,587.00	-
	Principal Coaching & Wellbeing	income	6,000.00	-
	Government Grants - MOE	income	-	9,587.00

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9,587.00 9,587.00

5. To bring in banked staffing underuse

Code	Name	Group	Debit	Credit
	Staff banking underuse	assets	8,108.00	-
	Teachers salaries grant	income	-	8,108.00
			8,108.00	8,108.00

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF TE KURA KAUPAPA MAORI O TOKU MAPIHI MAUREA'S FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Te Kura Kaupapa Maori o Toku Mapihi Maurea (the School). The Auditor-General has appointed me, M K Castillo, using the staff and resources of Owen McLeod & Co Limited, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 12 June 2024. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

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

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as



applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities 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 Edpay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, page 21 Members of the Board schedule, page 22 Kiwisport note & statement of Compliance with Employment Policy, Analysis of variance, Report on how the school has given effect to Te Tiriti o Waitangi, cover page and index page, 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.



M K Castillo  
Owen McLeod & Co Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand