

# TE KURA KAUPAPA MAORI O WAIRARAPA

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	1651
<b>Principal:</b>	Hohepa Campbell
<b>School Address:</b>	37 Johnstone Street, Masterton
<b>School Postal Address:</b>	37 Johnstone Street, Masterton, 5810
<b>School Phone:</b>	06 377 2210
<b>School Email:</b>	tari@kkmow.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Occupation</b>	<b>Term Expires/ Expired</b>
Hohepa Campbell	Principal	ex Officio	Principal	2019
Pip Rimene	Staff Rep	Elected	Teacher	2019
Josie Reiri-Rongonui	Parent Rep	Tararua Rep	Health Worker	2022
Rene Rimene	Parent Rep	Rangitumau Rep	Social Worker	2022
Billy-Jack Nepia	Parent Rep	Te Maipi Rep	Home maker	2022
Pirihira Potangaroa	Parent Rep	Taratahi Rep	Early childhood	2022
Keri Knight	Parent Rep	Maungarake Rep	Chef	2022
Nanny Paremo	Parent Rep	Te Aho Matua Rep		2019
Deborah Davidson	Parent Rep	Board member		2019

**Accountant / Service Provider:** Education Services Ltd

# TE KURA KAUPAPA MAORI O WAIRARAPA

Annual Report - For the year ended 31 December 2019

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Te Kura Kaupapa Maori o Wairarapa

## Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Josephine Ria Reiri-Rongonui  
Full Name of Board Chairperson

[Redacted Signature]  
Signature of Board Chairperson

29 May 2020  
Date:

Phillipa Jane Fimene  
Full Name of Principal

[Redacted Signature]  
Signature of Principal

29 May 2020  
Date:

**Te Kura Kaupapa Maori o Wairarapa**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	1,555,133	1,458,201	1,457,914
Locally Raised Funds	3	50,047	1,540	44,096
Interest income		20,875	15,000	21,934
Gain on Sale of Property, Plant and Equipment		91	-	4,148
		<u>1,626,146</u>	<u>1,474,741</u>	<u>1,528,092</u>
<b>Expenses</b>				
Locally Raised Funds	3	64,419	10,000	57,981
Learning Resources	4	932,716	931,139	908,502
Administration	5	143,231	142,338	132,560
Finance		656	696	794
Property	6	352,678	301,743	263,263
Depreciation	7	40,094	36,000	39,362
Loss on Disposal of Property, Plant and Equipment		172	-	-
Transport		35,920	27,300	29,856
		<u>1,569,886</u>	<u>1,449,216</u>	<u>1,432,318</u>
<b>Net Surplus / (Deficit) for the year</b>		56,260	25,525	95,774
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>56,260</u>	<u>25,525</u>	<u>95,774</u>

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

**Te Kura Kaupapa Maori o Wairarapa**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>1,078,998</u>	<u>989,082</u>	<u>983,224</u>
Total comprehensive revenue and expense for the year		56,260	25,525	95,774
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,521	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	23	<u>1,137,779</u>	<u>1,014,607</u>	<u>1,078,998</u>
Retained Earnings		1,137,779	1,014,607	1,078,998
<b>Equity at 31 December</b>		<u>1,137,779</u>	<u>1,014,607</u>	<u>1,078,998</u>

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 Wairarapa Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	358,822	592,746	91,120
Accounts Receivable	9	70,808	73,557	74,156
GST Receivable		-	11,364	7,143
Prepayments		1,781	16,269	5,286
Investments	10	619,743	142,304	619,743
Funds owed for Capital Works Projects	17	-	-	3,500
		<u>1,051,154</u>	<u>836,240</u>	<u>800,948</u>
<b>Current Liabilities</b>				
GST Payable		20,396	-	-
Accounts Payable	12	66,487	70,989	71,331
Revenue Received in Advance	13	5,154	4,383	3,269
Provision for Cyclical Maintenance		-	-	-
Painting Contract Liability - Current Portion	15	9,914	-	4,929
Finance Lease Liability - Current Portion	16	7,680	8,459	7,793
Funds held for Capital Works Projects	17	172,990	-	-
		<u>282,621</u>	<u>83,831</u>	<u>87,322</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>768,533</b>	<b>752,409</b>	<b>713,626</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	421,134	331,927	381,583
		<u>421,134</u>	<u>331,927</u>	<u>381,583</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	39,914	63,991	-
Painting Contract Liability	15	-	-	4,929
Finance Lease Liability	16	11,974	5,738	11,282
		<u>51,888</u>	<u>69,729</u>	<u>16,211</u>
<b>Net Assets</b>		<b><u>1,137,779</u></b>	<b><u>1,014,607</u></b>	<b><u>1,078,998</u></b>
<b>Equity</b>		<b><u>1,137,779</u></b>	<b><u>1,014,607</u></b>	<b><u>1,078,998</u></b>

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 Wairarapa**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		513,446	480,650	475,931
Locally Raised Funds		52,296	14,900	48,226
Goods and Services Tax (net)		27,539	-	4,221
Payments to Employees		(163,912)	(191,041)	(209,101)
Payments to Suppliers		(289,590)	219,454	(225,100)
Interest Paid		(656)	(696)	(794)
Interest Received		20,918	15,000	16,596
<b>Net cash from Operating Activities</b>		<b>160,041</b>	<b>538,267</b>	<b>109,979</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	4,148
Purchase of PPE (and Intangibles)		(70,360)	(25,000)	(90,018)
Purchase of Investments		(147,134)	-	(9,953)
Proceeds from Sale of Investments		147,134	-	-
<b>Net cash from Investing Activities</b>		<b>(70,360)</b>	<b>(25,000)</b>	<b>(95,823)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,521	-	-
Finance Lease Payments		(6,175)	(9,165)	(9,766)
Painting contract payments		56	(11,500)	(9,914)
Funds Held for Capital Works Projects		181,619	-	(3,500)
<b>Net cash from Financing Activities</b>		<b>178,021</b>	<b>(20,665)</b>	<b>(23,180)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>267,702</b>	<b>492,602</b>	<b>(9,024)</b>
Cash and cash equivalents at the beginning of the year	8	91,120	100,144	100,144
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>358,822</b>	<b>592,746</b>	<b>91,120</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 have been excluded.

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

# Te Kura Kaupapa Maori o Wairarapa

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### *Financial Reporting Standards Applied*

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### *Standard early adopted*

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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



### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Useful lives of property, plant and equipment***

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

#### ***Cyclical Maintenance Provision***

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

### **h) Accounts Receivable**

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

### **Prior Year Policy**

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

### **i) Inventories**

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

## j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### **Prior Year Policy**

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

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

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

## k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	15 years
Information and Communication	5 years
Motor Vehicles	10 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

## **l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

### **m) 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

### **n) 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

#### **q) 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 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. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

**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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**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 at the start of the year.

**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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	456,043	441,249	447,137
Teachers' Salaries Grants	804,490	784,508	784,508
Use of Land and Buildings Grants	193,690	189,609	195,721
Secondary tertiary alignment resource grants	2,202	-	2,602
Other MoE Grants	67,054	22,835	6,485
Transport grants	18,552	20,000	19,461
Other Government Grants	13,102	-	2,000
	<u>1,555,133</u>	<u>1,458,201</u>	<u>1,457,914</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	3,558	3,000	3,305
Bequests & Grants	12,264	900	828
Activities	14,333	(9,860)	33,578
Trading	400	-	3,169
Fundraising	16,101	7,500	1,236
Year 12/13 Overseas Trips	3,391	-	1,980
	<u>50,047</u>	<u>1,540</u>	<u>44,096</u>
<b>Expenses</b>			
Activities	37,714	10,000	37,698
Trading	729	-	569
Fundraising (Costs of Raising Funds)	8,574	-	130
Year 12/13 Overseas Trips	17,402	-	19,584
	<u>64,419</u>	<u>10,000</u>	<u>57,981</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(14,372)</u>	<u>(8,460)</u>	<u>(13,885)</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	2,521	1,000	6,978
Employee Benefits - Salaries	876,166	855,139	872,929
Staff Development	5,379	8,000	5,732
Kura Teina	11,213	13,500	3,079
Kura Waenga	13,069	13,500	1,652
Wharekura	24,368	40,000	18,132
	<u>932,716</u>	<u>931,139</u>	<u>908,502</u>

## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	5,159	5,159	5,081
Board of Trustees Fees	4,530	5,665	3,170
Board of Trustees Expenses	18,420	18,700	11,655
Communication	2,647	3,550	3,640
Consumables	6,911	6,050	5,482
Operating Lease	-	-	(699)
Other	13,777	16,210	16,842
Employee Benefits - Salaries	68,579	69,504	68,788
Insurance	1,093	1,500	2,510
Service Providers, Contractors and Consultancy	22,115	16,000	16,091
	<u>143,231</u>	<u>142,338</u>	<u>132,560</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	9,865	7,632	8,402
Cyclical Maintenance Expense	30,000	10,665	(32,803)
Grounds	310	3,600	1,397
Heat, Light and Water	21,877	21,200	20,974
Rates	4,579	4,531	4,527
Repairs and Maintenance	18,735	11,600	12,309
Use of Land and Buildings	193,690	189,609	195,721
Security	1,982	2,000	1,918
Employee Benefits - Salaries	51,350	50,906	51,457
Contractor & Consultancy	20,290	-	(639)
	<u>352,678</u>	<u>301,743</u>	<u>263,263</u>

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

## 7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Building Improvements	6,452	4,327	4,731
Furniture and Equipment	10,470	7,554	8,260
Information and Communication Technology	9,199	11,224	12,272
Motor Vehicles	5,160	4,241	4,637
Leased Assets	8,635	8,280	9,053
Library Resources	178	374	409
	<u>40,094</u>	<u>36,000</u>	<u>39,362</u>



## 8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	-	100
Bank Current Account	350,329	592,746	82,736
Bank Call Account	8,293	-	8,284
Cash equivalents for Cash Flow Statement	<u>358,822</u>	<u>592,746</u>	<u>91,120</u>

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

Of the \$358,822 Cash and Cash Equivalents, \$185,800 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,776	6,378	-
Receivables from the Ministry of Education	2,109	-	-
Banking Staffing Underuse	6,447	-	-
Interest Receivable	12,295	7,000	12,338
Teacher Salaries Grant Receivable	46,181	60,179	61,818
	<u>70,808</u>	<u>73,557</u>	<u>74,156</u>
Receivables from Exchange Transactions	16,071	13,378	12,338
Receivables from Non-Exchange Transactions	54,737	60,179	61,818
	<u>70,808</u>	<u>73,557</u>	<u>74,156</u>

## 10. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	619,743	142,304	619,743
Total Investments	<u>619,743</u>	<u>142,304</u>	<u>619,743</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	251,448	3,550	-	-	(6,452)	248,546
Furniture and Equipment	40,594	64,144	(172)	-	(10,470)	94,097
Information and Communication Tech	24,337	2,665	-	-	(9,199)	17,803
Motor Vehicles	46,962	-	-	-	(5,160)	41,802
Leased Assets	18,061	10,540	(1,082)	-	(8,635)	18,883
Library Resources	180	-	-	-	(178)	3
<b>Balance at 31 December 2019</b>	<b>381,582</b>	<b>80,899</b>	<b>(1,254)</b>	<b>-</b>	<b>(40,094)</b>	<b>421,134</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	292,732	(44,186)	248,546
Furniture and Equipment	158,961	(64,864)	94,097
Information and Communication	80,062	(62,259)	17,803
Motor Vehicles	92,475	(50,673)	41,802
Leased Assets	30,879	(11,996)	18,883
Library Resources	27,506	(27,503)	3
<b>Balance at 31 December 2019</b>	<b>682,615</b>	<b>(261,481)</b>	<b>421,134</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	219,803	36,376	-	-	(4,731)	251,448
Furniture and Equipment	47,236	1,619	-	-	(8,260)	40,595
Information and Communication Tech	36,185	424	-	-	(12,272)	24,337
Motor Vehicles	-	51,599	-	-	(4,637)	46,962
Leased Assets	27,114	-	-	-	(9,053)	18,061
Library Resources	589	-	-	-	(409)	180
<b>Balance at 31 December 2018</b>	<b>330,927</b>	<b>90,018</b>	<b>-</b>	<b>-</b>	<b>(39,362)</b>	<b>381,583</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	289,182	(37,734)	251,448
Furniture and Equipment	95,057	(54,462)	40,595
Information and Communication	77,397	(53,060)	24,337
Motor Vehicles	92,475	(45,513)	46,962
Leased Assets	47,328	(29,267)	18,061
Library Resources	27,506	(27,326)	180
<b>Balance at 31 December 2018</b>	<b>628,945</b>	<b>(247,362)</b>	<b>381,583</b>

## 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	14,082	6,019	3,507
Accruals	5,159	4,791	5,009
Employee Entitlements - Salaries	46,181	60,179	61,818
Employee Entitlements - Leave Accrual	1,065	-	997
	<u>66,487</u>	<u>70,989</u>	<u>71,331</u>
Payables for Exchange Transactions	66,487	70,989	71,331
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>66,487</u>	<u>70,989</u>	<u>71,331</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income In Advance	177	-	-
Overseas Trip -2018	-	2,180	-
Papawai And Kaiko Scholarship	4,977	2,203	3,269
	<u>5,154</u>	<u>4,383</u>	<u>3,269</u>

## 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	-	53,326	42,661
Increase/(decrease) to the Provision During the Year	39,914	10,665	(42,661)
Provision at the End of the Year	<u>39,914</u>	<u>63,991</u>	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	39,914	63,991	-
	<u>39,914</u>	<u>63,991</u>	-

## 15. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	9,914	-	4,929
Non Current Liability	-	-	4,929
	<u>9,914</u>	<u>-</u>	<u>9,858</u>

In 2018 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a 3 year period. The programme provides for Painting of the Ministry owned buildings in 1, with regular maintenance in subsequent years. The agreement has an annual commitment of \$9,914. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

## 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,680	8,459	7,793
Later than One Year and no Later than Five Years	11,974	5,738	11,282
	<u>19,654</u>	<u>14,197</u>	<u>19,075</u>

## 17. Funds Held (Owed) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Hall Roofing -Blk 5	<i>in progress</i>	(3,500)	-	9,310	-	(12,810)
Roofing -Blocks 1, 4 & 5	<i>in progress</i>	-	209,690	23,890	-	185,800
Totals		<u>(3,500)</u>	<u>209,690</u>	<u>33,200</u>	<u>-</u>	<u>172,990</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	185,800
Funds Due from the Ministry of Education	(12,810)
	<u>172,990</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Hall Roofing -Blk 5	<i>in progress</i>	-	-	3,500	-	(3,500)
Totals		<u>-</u>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>(3,500)</u>

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,530	3,170
Full-time equivalent members	0.38	0.30
<i>Leadership Team</i>		
Remuneration	454,928	363,730
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	459,458	366,900
Total full-time equivalent personnel	4.38	3.30

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 23. Managing Capital

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

## 24. 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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	358,822	592,746	91,120
Receivables	70,808	73,557	74,156
Investments - Term Deposits	619,743	142,304	619,743
Total Financial assets measured at amortised cost	<u>1,049,373</u>	<u>808,607</u>	<u>785,019</u>

### Financial liabilities measured at amortised cost

Payables	66,487	70,989	71,331
Borrowings - Loans	-	-	-
Finance Leases	19,654	14,197	19,075
Painting Contract Liability	9,914	-	9,858
Total Financial Liabilities Measured at Amortised Cost	<u>96,055</u>	<u>85,186</u>	<u>100,264</u>

## 25. Events After Balance Date

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

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

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

## 26. Comparatives

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

## 27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

# TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

## Ki te hunga pānui i ngā tauākī pūtea a Te Kura Kaupapa Maori O Wairarapa mō te tau i mutu i te 31 Hakihea 2019

Ko te Kaitātari Matua te kaiarotake i Te Kura Kaupapa Maori o Wairarapa (te Kura). Nāna ahau, a Andrew Steel i āta tohu kia arotake i ngā tauākī pūtea a te Kura i raro i tōna mana, me te whakamahi anō i ngā kaimahi me ngā rawa a [name of auditing firm].

### Te whakatau

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi 2 ki te 21, arā, ko te statement of financial position i te 31 Hakihea 2019, ko te statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows mō te tau i eke i taua rangi, me ngā the notes to the financial statements that include accounting policies and other explanatory information.

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

- e whakaatu tika ana, i ngā āhuetanga kikokiko katoa:
  - i tōna tūnga pūtea i te 31 Hakihea 2019]; tae atu ki
  - āna mahi whakahaere pūteame ngā kapewhiti mō te tau i mutu i taua rā; ā
- e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa, ā, kua whakatakotoria i runga anō i ngā whakahau a te Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR).

I oti tā mātou arotakenga i te 29 Haratua 2020. Koia nei hoki te rā i whakaputaina ai tēnei whakatau.

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

### Te Aronga Ngako – KOWHEORI-19

Me te kore whakarerekē i ō mātou whakaaro, e tohu ana mātou i ngā whākinga i te tuhipoka 25 i te whārangi 21 tērā ka whakarārangi i ngā pānga pea o te rāhui Pae Mataara 4 hei putanga mai o te mate urutā KOWHEORI-19.

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

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

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

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



### **Ngā kawenga kei runga i te Poari Kaitiaki**

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

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

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

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

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

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

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

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

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

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea te mahi kūpapa, te hara poahere, ngā hapa māriri, ngā whakaporari, me te takahi i te whakataki tara ā-whare, ki te mahi māminga.
- Ka whai mōhiohio mātou ki ngā whakataki tara ā-whare e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhutatanga. Heoi anō, kāore e hoahoaia aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakataki tara ā-whare a te Kura.
- Ka aromātai mātou i te hāngai o ngā kaupapa here kaute e whakamahia ana me te whitake o ngā whakatau tata me ngā whāinga whai pānga, taha kaute nei, a te Poari Kaitiaki.
- Ka hanga whakataunga mātou mō te hāngai o tā te Poari Kaitiaki whakamahi i te kaupapa o te taruna ka noho tuwhera haere tonu te kura, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā takahanga me ngā āhutatanga ka whakaatu

kāore pea e taea e te kura te noho tuwhera tonu mō muri atu. Mēnā ka whakataou mātou kei reira he kumukumu whaikiko, me miramira i ngā whākinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whāinga, me whakarerekē i tā mātou whakataou. E ahu mai ana ā mātou whakataou i ngā taunakitanga kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te kura.

- Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whākinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.
- Ka whakawāngia e mātou te kaha tūpono puta ake o te hapa whaikiko i te pūnaha utu kaimahi a Novopay e mau tonu nei pea he hapa i roto. Nā konā, ka whāia ētahi tukanga hei whakaiti i te tūpono ara ake o te hapa whaikiko i taua pūnaha, he hapa tērā e whakatītaha, ki tā mātou titiro, i te māramatanga whānui o te hunga pānui ki ngā tauaki pūtea.

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

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

#### **Ētahi atu mōhiohio**

Kei te Poari Kaitiaki te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā wāhanga 22 ki te 41, engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

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

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

#### **Te tū motuhake**

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

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



Andrew Steel | **Moore Markhams Wairarapa Audit**  
On behalf of the Auditor-General | Masterton, New Zealand

## Kiwi Sport – Expenditure Report Jan-Dec 2019

The following table shows how Kiwi Sport funding was spent in the 2019 year. We have seen a huge increase in student participation in sports across all year levels and across a wide range of sporting codes. We have some students participating in multiple sporting activities on a weekly basis that include but are not limited to swimming, rippa, touch, ki ō-rahi, mini-ball, basketball, netball, volleyball, t-ball, mod-softball, softball and ariki. Some of these sports were played away from home so students were also supplied with food on some of these longer trips. Funding helped to subsidise the cost of t-shirts for all students that are able to be worn when playing sports for our kura; previously our students were wearing muftit-shirts and lacked a sense of unity and pride. Finally, we had two students nominated for Māori Sports Awards; one for swimming and the other for darts. A portion of the Kiwi Sports funding was used to purchase tickets for this event so that our tamariki were supported at this occasion.

Ledger Month	Process Date	Runfile	Amount	Total	GST Flag	Reference	Description
Jun-19	25/07/2019	GLJUL50498	284.75	284.75	N	5620	Jania Russo - Sports Shirts
Jun-19	25/07/2019	GLJUL50498	284.75	569.5	N	5627	Jania Russo - Sports Shirts
Jul-19	12/08/2019	CRAUG48517 CRNOV5264	16	585.5	N	517001	AP DOUGLAS PARK SC Kiwisport Co-ordinator
Oct-19	20/11/2019	2 CRNOV5264	260.87	846.37	Y	642001	AP WHAIORA WHANUI Maori Sports Awards Table for 10
Oct-19	20/11/2019	2 CRNOV5264	52.17	898.54	Y	642001	AP MAKOURA COLLEGE Volleyball Registration Term 1 Jnr
Oct-19	20/11/2019	2 CRNOV5264	34.78	933.32	Y	642001	AP MAKOURA COLLEGE Volleyball Registration Term 4 Jnr
Nov-19	4/12/2019	CRDEC39211	250	1,183.32	N	211001	AP WAIRARAPA TOUCH Social mixed
Nov-19	4/12/2019	CRDEC39211	80	1,263.32	N	211001	AP WAIRARAPA TOUCH College grade Jesse Vella - Reimbursement for food purchased on sports
Dec-19	25/01/2020	GLJAN49227	48.43	1,311.75	Y	5729	trip



## Te Kura Kaupapa Māori o Wairarapa

Te Tūtohunga ā-Kura

2019 -2021



## Ihirangi

1.	NGĀ WHĀINGA MATUA 2019-2021 .....	3
2.	MŌ MĀTOU .....	4
3.	TE AHO MATUA .....	4
4.	TŌ MĀTOU TIROHANGA.....	5
5.	TŌ MĀTOU TAUĀKĪ.....	5
6.	Ō MĀTOU UARA.....	5
7.	NGĀ ĀHUATANGA O TE ĀKONGA.....	6
8.	TE AROTAKENGA Ō TĒNEI TŪTOHINGA .....	6
1.	NGĀ WHĀINGA MATUA ME TE MĀHERE Ā-TAU.....	7

# 1. NGĀ WHĀINGA MATUA 2019-2021

<b>Strategic Aim 1</b>	<b>Te Ira Tangata</b> We value, appreciate and respect everyone involved with our Kura in a ngākau Māori manner.
Kotahitanga	We hold regular wānanga for whānau.
Rangatiratanga	We provide opportunities for all our whānau to reach their potential.
Pono	We work hard to nurture the wairua of all who are involved with our Kura.
Whanaungatanga	Our whānau is strengthened with regular whanaungatanga opportunities.
<b>Strategic Aim 2</b>	<b>Te Reo</b> Ko te reo Māori te mauri o te mana Māori me tēnei whānau.
Kotahitanga	We provide Maori language learning opportunities for all Kura whānau.
Rangatiratanga	We participate in and support local, regional and national Māori language events/forums.
Pono	All Kura whānau maintain a clear Maori language zone within our Kura.
Whanaungatanga	Our Kura whānau maintains its commitment to te reo me ōna tikanga in and out of Kura.
<b>Strategic Aim 3</b>	<b>Nga Iwi</b> We value our iwi and our marae.
Kotahitanga	We participate in local, regional and national Maori events.
Rangatiratanga	We formally acknowledge, celebrate and share our student successes with whānau and local community.
Pono	The Board, Principal and staff continue to review, refine and implement their respective roles and responsibilities.
Whanaungatanga	We whakamana our marae and wāhi Māori; and acknowledge other people and their cultures.
<b>Strategic Aim 4</b>	<b>Te Ao</b> We actively care for our natural and physical environments.
Kotahitanga	We actively ensure our Kura is a healthy, safe and fun learning environment.
Rangatiratanga	Our Kura whenua is landscaped to educate, include and feed our Kura community.
Pono	We reuse and recycle our waste.
Whanaungatanga	We respect our kai and where this comes from.
<b>Strategic Aim 5</b>	<b>Āhuatanga Ako</b> Mātauranga Māori and Wairarapatanga is essential to our learning journey.
Kotahitanga	We work collaboratively to plan for and engage our tamariki in learning.
Rangatiratanga	We provide learning opportunities that acknowledge the interests, whakapapa and rangatiratanga of our tamariki.
Pono	We actively reflect on teaching and learning and seek ways to improve this.
Whanaungatanga	We support each other to learn and embrace each other's contribution.

## 2. MŌ MĀTOU

Te Kura Kaupapa Māori o Wairarapa has developed over years of loyal commitment to kaupapa Māori and mātauranga Māori. The Kura grew out of "Ngā Puawai", a small group of students who withdrew from mainstream education to be taught by their parents as they worked to establish Te Kura Kaupapa Māori o Wairarapa. Since those beginnings, the whānau has endeavoured to provide a stimulating whānau based, Māori specific environment to support the educational, linguistic and cultural development of their tamariki.

Te Kura Kaupapa Māori was officially established in 1991 at the old Clareville School with a roll of 31 students. As the roll increased, the Kura sought a new site closer to Masterton where most students resided. A site was secured in Macara St, Masterton in 1993 and students from South Wairarapa were bused to and from the Kura each day.

The Kura roll continued to increase and outgrew the Macara Street site. At that time, Masterton East School (a mainstream school with a Māori language immersion unit) was investigating the possibility of becoming a Kura kaupapa Māori. Hence, the Kura whānau began negotiations with Masterton East School and local Ministry of Education officials to merge the two schools.

During this period many of the Masterton East School families enrolled their children in other schools. The majority of students who remained were in the immersion unit. Masterton East School once housed 600 students, however, over time only 20 remained. Hence on 15 March 2002, the site, originally known as Masterton East School, officially became Te Kura Kaupapa Māori o Wairarapa with a roll of 96 students. Masterton East School closed and their remaining rūmaki students were absorbed into the Kura whānau.

At the beginning of 2004, the whānau established a wharekura on the site without official recognition after consultation with Te Rūnanga Nui o Nga Kura Kaupapa Māori o Aotearoa. This was in response to the MOE holding onto the Area School application for three years without any response. Official Ministerial approval to be an Area School was granted on 14th October 2004.

In April 2009, the whānau submitted to the Ministry of Education a proposal for an alternative constitution which outlined a new model for governance. This was aimed at establishing a governance model that would be sustainable and accountable. On 18 March 2010 this alternative governance model for the Kura was gazetted in the New Zealand Gazette. It has since been modified to reflect the new Poari structure adopted since 2011.

This charter provides the foundation for a model of delivery which will ultimately accommodate and facilitate personalised learning. Te Kura Kaupapa Māori o Wairarapa currently delivers to pupils at Levels 1 to 8 of Te Marautanga o Aotearoa and at December 2018 our roll was 78.

## 3. TE AHO MATUA

*The Poari is committed to the guiding philosophies of Te Aho Matua o ngā Kura Kaupapa Māori as legislated and continues to seek ways to embody these philosophies in practices throughout the operations of the Kura.*

*In line with Te Aho Matua, Te Kura Kaupapa Māori o Wairarapa strives to provide a learning environment centred upon whānau. Learning programmes aim to stimulate, challenge, engage and encourage all tamariki to reach their full potential by enhancing their learning, meeting their individual needs and respecting their dignity.*

*With commitment to these philosophies, education in the kura will challenge students to achieve personal standards of excellence and strive to reach their full potential, thus becoming proactive, contributing members of Aotearoa and a global society.*

## 4. TŌ MĀTOU TIROHANGA

*"Ruia te taitea, kohia te rangiura"*

*Literally, "Releasing what we do not need; gathering and nurturing what we do".*

Ko te hāngai o tēnei whakataukī ki te kura: Surrounding ourselves with quality and excellence in all aspects of our lives.

Te Kura Kaupapa Māori o Wairarapa is a centre of excellence in Māori-medium education, working closely with our Wairarapa whakapapa, whānau, hapū and iwi to grow future leaders and to help all students reach their full potential. Our students are confident, capable and contribute successfully to the world about them.

## 5. TŌ MĀTOU TAUĀKĪ

*"Whakamanahia te mauri o tēnā, o tēnā"*

To acknowledge, nurture and uplift the divine uniqueness of each child, their whanau and the environment in which we live.

In doing so, we provide personalised learning programmes underpinned by the philosophies of Te Aho Matua, using Te Marautanga o Te Aho Matua for learners in years 0 - 13 through te reo Māori me ōna tikanga and where appropriate in English.

## 6. Ō MĀTOU UARA

In working toward our TIROHANGA and delivering on our TAUĀKĪ, the following UARA underpin what we do and how we do it. As a Kura kaupapa Māori we value:

### **Kotahitanga**

We work collectively and collaboratively to achieve our vision.

### **Rangatiratanga**

We are leaders as is our inherent right.

### **Pono**

We are true to each other and our kaupapa.

### **Whanaungatanga**

We acknowledge our ancestral links and we strive to maintain positive relationships.



## 7. NGĀ TINO UARATANGA O TE ĀKONGA

Our students will exemplify Ngā Tino Uaratanga o Te Aho Matua o nga Kura Kaupapa Māori (as per the Gazette Notice).

As outlined by Dame Katerina Te Heikōkō Mataira in the English interpretation, Ngā Tino Uaratanga define the characteristics which Kura Kaupapa Māori aim to develop in their children, that they:

- develop free, open and inquiring minds alert to every area of knowledge which they choose to pursue in their lives.
- become competent thinkers, listeners, speakers, readers and writers in both Māori and English.
- advance their individual talents to the highest levels of achievement.
- delight in using their creative talents in all feats of endeavour.
- are receptive to and have a great capacity for aroha, for joy and for laughter.
- are true and faithful to their own sense of personal integrity while being caring, considerate and co-operative with others.
- assimilate the fruits of learning into the deeper recesses of consciousness where knowing refreshes the spirit.
- manifest self-esteem, self-confidence, self-discipline and well-developed qualities of leadership.
- value their independence and self-determination in setting personal goals and achieving them.
- radiate the joy of living.
- manifest physical and spiritual well-being through the harmonious alignment of body, mind and spirit.
- are secure in the knowledge of their ancestral links to the divine source of all humanity.
- are high achievers who exemplify the hopes and aspirations of their people.

## 8. TE AROTAKENGA Ō TĒNEI TŪTOHINGA

The participation and support of whānau and the wider kura community are integral to the kaupapa of a kura kaupapa Māori, and critical to the success of learners and sustainability of Te Kura Kaupapa Māori o Wairarapa.

The strategic plan needs to be read in conjunction with the following school plans and processes:

- 1 The budget
- 2 The 5 year and 10 year property plans
- 3 The school policy framework
- 4 The annual plan (follows)
- 5 The self-review plan

The Charter was reviewed at a wānanga in January 2019 attended by the following Board of Trustees members and Kura staff:

BOT: Josephine Reiri-Rongonui (elected member Tararua, Tiamana), Deborah Davidson (elected member Rangitūmau), Hohepa Campbell (Tumuaki), Paremo Matthews (co-opt member Te Aho Matua), Phillipa Rimene (Staff representative, Kalako),

Staff: Lily Arahanga (Kalako), Hone Vella (Kalako), Wake Matthews (Kalako), Marata Ihaia (Kalako), Althea Vercoe (Kalako), Ana Ripia (Kalako) and Kiri Riwai-Couch (Kalako).

# 1. NGĀ WHĀINGA MATUA ME TE MĀHERE Ā-TAU

Te Aho Matua 1 – Te Ira Tangata Strategic Aim – We value, appreciate and respect everyone involved with our Kura in a ngākau Māori manner.			
<p><b>Kotahitanga</b> We hold regular wānanga for whānau.  <b>Rangatiratanga</b> We provide opportunities for all our whānau to reach their potential.  <b>Pono</b> We work hard to nurture the wairua of all who are involved with our Kura.  <b>Whanaungatanga</b> Our whānau is strengthened with regular whanaungatanga opportunities.</p>			
	<b>2019</b>	<b>2019 Actual Outcomes</b>	<b>Considerations for 2020</b>
Term 1	Review 2016-2018 and renew 2019-2021 Strategic Plan; review 2018 and renew 2019 Annual Plan Attend Hui ā-Tau in Murihiku Whānau BBQ and sports evening Review Term 1 Annual Targets	This was completed at our ICA Station 25-26 Jan Hui ā-Tau was attended by the Tumuaki, Chair and two of the whānau A whānau BBQ and whānau evening was held Term 1 Annual Targets were reviewed	Review 2019-2021 and renew to 2020-2022 Review 2019 Annual Targets and set 2020 Targets Attend Hui ā-Tau in Taranaki
Term 2	BOT elections are held Hold a Te Aho Matua wānanga at Te Oreore Review Term 2 Annual Targets	BOT elections were held A combined Aho Matua wānanga and Matariki celebration was held at Te Oreore marae Term 2 Annual Targets were reviewed	Attend Hui ā-Rohe Hold an Aho Matua / Matariki celebration at Te Rangimarie
Term 3	All kaiako and support staff have been appraised The appointment of the Tumuaki appraiser has been completed Shared whānau kai and Talent Contest Review Term 3 Annual Targets	This was completed end of Term 4 / beg of Term 1 2020 by outgoing Tumuaki Tumuaki appraiser was appointed Shared kai and a 'whakaan' evening was held Term 3 Annual Targets were reviewed	Hold a taiaha wānanga at Onoke Appoint the Tumuaki appraiser Hold a Pō Patapatai with shared kai
Term 4	We have acknowledged volunteers at each hui whakamana End of year dinner for BOT and staff The Tumuaki appraisal has been completed Review Term 4 Annual Targets	Volunteers were acknowledged at each hui whakamana End of year dinner was held Tumuaki appraisal was completed Term 4 Annual Targets were reviewed	BOT members to attend at least one STA training Complete appraisal of support staff and kaiako Support the Tumuaki to attend first time principals PD Complete appraisal of the Tumuaki

**Te Aho Matua 2 – Te Reo Strategic Aim – Ko te reo Māori te mauri o te mana Māori me tēnei whānau.**

<p><b>Kotahitanga</b> We provide Maori language learning opportunities for all Kura whānau.  <b>Rangatiratanga</b> We participate in and support local, regional and national Māori language events/forums.  <b>Pono</b> All Kura whānau maintain a clear Maori language zone within our Kura.  <b>Whanaungatanga</b> Our Kura whānau maintains its commitment to te reo me ōna ākonga in and out of Kura.</p>	
	<p><b>2019 Actual Outcomes</b></p> <p>Whānau were informed about Te Reo courses          Students participated in Kapa Haka academy          We had someone to work with Nanny Paremo but then they moved elsewhere          Wete reo activities were included in our pānui but not on our Facebook page</p> <p>We had 3 students compete at Manu Kōrero          A number of our Wharekura students stood at secondary regionals          Wete reo activities were included in our pānui but not on our Facebook page</p> <p>We had 2 students compete at MWWL Pū Kōrero competition          We are yet to hold a whaikōrero wānanga for our whānau and Wharekura boys          Wete reo activities were included in our pānui but not on our Facebook page</p> <p>All students participated in the Wairarapa Kapa Haka Festival          We competed at Ngā Mana Kuratahi          Wete reo activities were included in our pānui but not on our Facebook page</p>
<p><b>2019</b></p> <p>Inform whānau about Te Reo courses.          Participate in REAP Kapa Haka academy.          Engage someone in our whānau to work alongside of Nanny Paremo with her te ātaarangi programme          Regular wete reo activities are included on our Kura Facebook page</p>	<p><b>Considerations for 2020</b></p> <p>Develop a succession plan in place for our ātaarangi classes          Support the Pōwhiri for the Kahungunu regionals          Support Te Rangiora with their campaign for the Kahungunu regionals</p>
<p><b>Term 1</b></p> <p>Compete in Manu Kōrero competitions.          Compete in Regional Secondary Kapa Haka competitions.          Regular wete reo activities are included on our Kura Facebook page</p>	<p>Compete in Manu Kōrero competition          Compete at Awakairangi Kapa Haka competition</p>
<p><b>Term 2</b></p> <p>Compete in the Pū Kōrero competition          Hold a whaikōrero wānanga for our whānau and our wharekura boys          Regular wete reo activities are included on our Kura Facebook page</p>	<p>Engage a core group of boys in regular whaikōrero sessions          Compete at MWWL Pū Kōrero competition          Support Wharekura students to stand at National Secondary Kapa Haka competitions</p>
<p><b>Term 3</b></p> <p>Participate in Wairarapa Kapa Haka festival.          Compete in Primary Schools National Kapa Haka competitions.          Regular wete reo activities are included on our Kura Facebook page</p>	<p>Regular wete reo activities are added to our Facebook page          All kaiako have had the opportunity to attend at least one Kura Reo</p>
<p><b>Term 4</b></p>	

**Te Aho Matua 3 – Nga Iwi Strategic Aim – We value our iwi and our marae.**

<p><b>Kotahitanga</b> We participate in local, regional and national Maori events.</p> <p><b>Rangatiratanga</b> We formally acknowledge, celebrate and share our student successes with whānau and local community.</p> <p><b>Pono</b> The Board, Principal and staff continue to review, refine and implement their respective roles and responsibilities.</p> <p><b>Whanaungatanga</b> We whakamana our marae and wāhi Māori, and acknowledge other people and their cultures.</p>			
<p><b>2019</b></p> <p>Year 10-13 attend Waitangi celebrations at Waitangi Support whānau attendance at Te Matatini A marae noho calendar has been developed (3yr) Review whānau groupings and re-align these where practical Host a Health Expo in conjunction with Whaiora Purchase piupiu and pare for Kapa Haka rōpū Develop a fundraising calendar and engage an active group of whānau to drive this (Gala Day &amp; Hāngi)</p>		<p><b>2019 Actual Outcomes</b></p> <p>Year 10-13 students attended Waitangi We took two buses to Te Matatini A marae noho calendar was developed Whānau groups were reviewed A health expo was held in conjunction with Whaiora Piupiu and pare were purchased The fundraising calendar was not developed and this became burdensome for whānau at the end of the year</p>	<p><b>Considerations for 2020</b></p> <p>Develop a tauaki kawa for the BOT Year 10 attend Waitangi celebrations at Waitangi Support Rangitane at the return of Pūkaha as art of their Treaty Settlement Students to attend the Golden Shears Develop a fundraising calendar</p>
<p>Term 1</p>	<p>Investigate options for new sports uniforms (across all codes) as well as a travel uniform for sporting events (includes Wharekura) Celebrate Matariki (Kawe Mate included) Host community karakia</p>	<p>T-shirts were purchased for sporting events A Matariki celebration was held at Te Oreore marae We continued to host community karakia</p>	<p>Continue to investigate options for new sports uniforms including a travel uniform (yr 1-13) Wharekura students to participate in the Ariki Tournament to be held in Taranaki</p>
<p>Term 2</p>	<p>Support the MWWL National Hui We have visited at least two marae including an overnight at one of these</p>	<p>We supported the MWWL hui We visited three marae and stayed overnight at two of these (Wāhi Pā &amp; Pouakani)</p>	<p>Visit at least two marae, this includes an overnight noho at one of these Provide students with the opportunity to engage with students at our sister school in Changchun</p>
<p>Term 3</p>	<p>Wharekura to attend Wiki Hākinakina Yr 12-13 tamariki to participate in an overseas haerenga</p>	<p>Wharekura students attended Wiki Hākinakina Year 12 students went to Samoa</p>	<p>Wharekura students to attend TRN Kura Reo Year 12-13 students to participate in an overseas haerenga</p>

**Te Aho Matua 4 – Te Ao Strategic Aim – We actively care for our natural and physical environments.**

<p><b>Kotahitanga</b> We actively ensure our Kura is a healthy, safe and fun learning environment</p> <p><b>Rangatiratanga</b> Our Kura whenua is landscaped to educate, include and feed our Kura community.</p> <p><b>Pono</b> We reuse and recycle our waste.</p> <p><b>Whanaungatanga</b> We respect our kai and where this comes from.</p>			
	<b>2019</b>	<b>2019 Actual Outcomes</b>	<b>Considerations for 2020</b>
Term 1	Giant games (draughts, noughts and crosses, mūtōrere...) have been painted onto the concrete around the papa tākaro Whānau have been supplied with 'Lily Bee' wraps to minimise wastage of plastic wrap	Games are yet to be painted onto the concrete around the papa tākaro All whānau have been supplied with Lily Bee wraps	Paint four square and tic-tac-toe grids onto the concrete Develop concept plans for x5 murals Complete and display a mural Remove our outside rubbish bins
Term 2	Waste is better separated for reuse and recycling purposes	We have bins for paper in each class; food waste is separated in Kahurangi	Continue to plant trees around the field Work with whānau to develop a concept plan for the redevelopment of our grounds
Term 3	Further planting of our Kura field including more fruit trees We have investigated the feasibility of having beehives located in our Kura grounds Playground has been relocated	We have planted more fruit trees around the field Having beehives in the Kura grounds was not a feasible option (health and safety risks) The playground is yet to be relocated	Begin the planting of our pā harakeke Relocate the playground Begin relocating our maara kai Complete and display a second mural
Term 4	We have a least one mural and two whakatauki visible in our papa tākaro MLE – Kura Teina and Waenga	This is yet to be completed We have begun to investigate MLE options	Replace the hall floor Erect new fencing Begin the re-roofing of blocks 1, 4 & 5 Install a projector and sound system in the hall

**Te Aho Matua 5 – Āhuatanga Ako Strategic Aim – Mātauranga Māori and Wairarapatanga is essential to our learning journey.**

<p><b>Kotahitanga</b> We work collaboratively to plan for and engage our tamariki in learning.  <b>Rangatiratanga</b> We provide learning opportunities that acknowledge the interests, whakapapa and rangatiratanga of our tamariki.  <b>Pono</b> We actively reflect on teaching and learning and seek ways to improve this.  <b>Whanaungatanga</b> We support each other to learn and embrace each other's contribution.</p>	
	<p><b>2019 Actual Outcomes</b></p>
<p><b>Term 1</b></p>	<p>Host an Open Day for our whānau and Kōhanga Reo including a talent contest and sporting events                  One teacher has been supported to attend in a teaching exchange to China (Pending Council approval)                  We have senior student leaders who are clear about their roles</p>
<p><b>Term 2</b></p>	<p>Senior wharekura students have participated in resilience and leadership wānanga                  Purchase desktops / laptops for kura waenga and wharekura                  Investigate the feasibility of an afterschool music teacher</p>
<p><b>Term 3</b></p>	<p>Year 4-10 have attended in the Science Roadshow                  Tamariki have been exposed to drama and barbershop learning opportunities</p>
<p><b>Term 4</b></p>	<p>We have strengthened ties with our local Kōhanga Reo                  End of year production                  All kaiako have completed an individual inquiry into an area of their practise                  All tamariki have participated in at least one EOTC event per term across the year</p>
	<p><b>Considerations for 2020</b></p>
	<p>Develop a services programme                  Consult with whānau regarding the development of a Wairarapa curriculum                  Investigate the feasibility of afterschool music lessons                  Clarify roles with senior students (provide badges)</p>
	<p>Collate ideas and begin to develop the draft curriculum                  Provide kaiako with the opportunity to observe in MLE's                  Gather and form ideas about what we want our MLE to look like</p>
	<p>Share the draft curriculum with whānau and invite feedback                  Develop concept plans for our MLE                  Begin work on an end of year production</p>
	<p>Complete the draft Wairarapa curriculum                  Get quotes for the development of our MLE                  Kaiako have completed at least 3 reflections every term across the year                  Kaiako have completed the Kia Takatū ā-Matihiko PD</p>

**Te Kura Kaupapa Māori o Wairarapa**

**Analysis of Variance of Annual Targets**

**2019**

**Pānui Target:**

To have an increase from 11% (2/19) to at least 68% (13/19) of years 4-5 and 8 students sitting at Ora or above for Pānui.

**Numeracy Target:**

To have an increase from 16% (3/17) to at least 65% (11/17) of years 4-5 students sitting at Ora or above for Tau.

2019 AOV of Annual Targets

Pānui Target for 2019

Strategic Aim: Teaching and learning is paramount and encompasses Wairarapatanga.

Annual Aim: To increase the number of students reading at or above their indicated time in immersion level.

Baseline Data: Analysis of school-wide pānui data collected in Term 4 of 2018 translates to the following as baseline data (based on the TMOA Alignment Table) for the 2019 school year:

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	10B	10G	Totals
Toa	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ora	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	28
Āki	4	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	12
Taki	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	14
																	54

- Girls – 59% of girls meet our expectation, 19% are working towards this, and 22% require more targeted support to meet this.
- Boys – 44% of boys meet our expectation, 26% are working towards this, and 30% require more targeted support to meet this.
- 65% (13/20) students in years 4-5 and year 8 are yet to meet our expectation based on their time in immersion level.
- We need to support 26/54 students who are yet to meet our expectation for pānui based on their time in immersion level.
- We need to closely monitor the progress of our year 3 students throughout the year to ensure they make consistent progress.

Pānui Target:

To have an increase from 11% (2/19) to at least 68% (13/19) of years 4-5 and 8 students sitting at Ora or above for Pānui.

Actions to achieve Pānui target	Led by	Timeframe	Actual Outcomes
1. Use data collected in Term 4 of 2018 to identify which students need priority support, share this with all teaching staff.	Tumuaki, Dep. Tumuaiki & Lead Kaiako	Prior to beginning of Term 1 2019	This was completed and shared with kaiako and BOT at our annual planning hui at the end of Jan 2019. Kaiako further discussed this information during kaiako hui in the early part of Term 1.
2. End of year level 'profiles' are developed and shared with all staff (broad outline of where we might expect students to be at end of each year level and skills they should be demonstrating).	Tumuaki, Dep. Tumuaiki & Lead Kaiako	Prior to end of Term 1	This was discussed in the early part of Term 1, however, we then did not complete this.



2019 AOV of Annual Targets

<p>3. Strategies and activities to support target students are discussed and shared at weekly syndicate hui (these are noted in hui minutes).</p>	<p>Lead Kaiako</p>	<p>Weekly</p> <p>This did not happen on a consistent basis during weekly syndicate hui. In Terms 3 &amp; 4, we instead implemented a mentor system where junior kaiako met with a senior kaiako once a week to discuss any issues and differing strategies they could use to support student progress. This occurred in the second half of the year as part of our mentoring hui.</p>
<p>4. Kaiako discuss and record ways they can engage students in regular reading activities and encourage reading for enjoyment.</p>	<p>Lead Kaiako</p>	<p>Weekly</p>
<p>5. Running record assessments for every student take place in weeks 6-10 of terms 1 and 3; results are moderated; this will be each term for our identified 'Taki' students.</p>	<p>Tumuaki, Dep. Tumuaki &amp; Lead Kaiako</p>	<p>Terms 1 &amp; 3 Terms 1-4 for Taki</p>
<p>6. Running record results are moderated and then added to both the excel data sheet in Tchr Write and to Te Waharoa Ararau.</p>	<p>Tumuaki, Dep. Tumuaki &amp; Lead Kaiako</p>	<p>Terms 1 &amp; 3; plus Terms 2 &amp; 4 Excel for Taki</p>
<p>7. Updated results are shared with staff in syndicate and staff hui and the implications of these, including next steps, are discussed and recorded.</p>	<p>Tumuaki, Dep. Tumuaki &amp; Lead Kaiako</p>	<p>Week 1 of Terms 2 &amp; 4</p>
<p>8. PRT are provided with regular PLD to ensure they are confident with the reading programmes, and the administration and analysis of running records</p>	<p>RTM &amp; Lead Kaiako</p>	<p>Terms 1 &amp; 2</p>
<p>9. All students take home reading material on a weekly basis as part of their homework programme.</p>	<p>All kaiako</p>	<p>Weekly</p>
<p>10. Practical ideas that whānau can use to support their tamariki with reading are shared on our Facebook page twice each term.</p>	<p>Lead Kaiako</p>	<p>Weeks 4 &amp; 9 of each term</p>
<p>11. Analyse end of year data to inform progress and planning for the 2019 year.</p>	<p>Tumuaki &amp; Dep. Tumuaki</p>	<p>Prior to end of Term 4</p>

2019 AOV of Annual Targets

**RESULTS**

**November 2019**

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	Totals
Toa	●	●	●	●	●	●	●	●	●	●	●	●	●	●	0
Ora	●	●	●	●	●	●	●	●	●	●	●	●	●	●	19
Āki	●	●	●	●	●	●	●	●	●	●	●	●	●	●	11
Taki	●	●	●	●	●	●	●	●	●	●	●	●	●	●	19
	●	●	●	●	●	●	●	●	●	●	●	●	●	●	49

- For our students in years 4-5 and year 8, 6/19 (32%) have met the expectation based on their time in immersion; and 13/19 (68%) are still to meet our expectation based on their time in immersion level.
- Girls – 48% of girls meet our expectation, 26% are working towards this, and 26% require more targeted support to meet this.
- Boys – 31% of boys meet our expectation, 19% are working towards this, and 50% require more targeted support to meet this.
- Overall, we need to support 30/49 students who are yet to meet our expectation for pānui based on their time in immersion level.
- There is concern about the progress of our year 3 students and the need to monitor their progress throughout the year; these students will be year 4 in 2020.

**Discussion of Literacy Results**

We have not met the target that we set. In February of 2019, we said that by November of 2019 we would have 13/19 (68%) of our years 4, 5 and 8 sitting at Ora or above. In contrast to this we have 6/19 (32%) of this group sitting at Ora; a further 9/19 (47%) are sitting just below Ora on Āki; the remaining 4/19 (21%) require more targeted support. Despite the low numbers who have progressed, on closer analysis, it is noted that 12/19 of these tamariki have made individual progress of between 1-3 kaupae for pānui across the latter half of the year.

It is concerning to note the lack of progress of our year 3 students. These students will be year 4 in 2020 and should be part of the target group.

**Next steps for Literacy in 2020**

1. Our target group for 2020 will be our year 4-5 students; this is 19/20 students.
2. We will complete running records prior to week 6 of each term for all students identified as Āki or Taki. We will complete running records for all other students prior to week 6 of Terms 1 and 3.
3. The Turmuaki and Senior Leadership team will moderate a random selection of results to ensure accuracy and consistency.
4. The Senior Leadership team will observe teaching of the current reading programme across Term 1 and look for ways to improve this.
5. Collectively, we will investigate a range of strategies successfully used by others to accelerate progress and implement some of these across our reading programme.

2019 AOV of Annual Targets

**Numeracy Target 2019**

Strategic Aim: Teaching and learning is paramount and encompasses Wairapatanga.

Annual Aim: To increase the number of students working at or above their indicated level for Tau.

Baseline Data: Analysis of school-wide Numeracy (Tau) data collected in Term 4 of 2018 translates to the following as baseline data (based on the TMOA Alignment Table) for this school year:

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	10B	10G	Totals
Toa	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	7
Ora	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	23
Āki	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	16
Taki	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	54

- Girls – 4% of girls exceed our expectation, 48% of girls meet our expectation, 30% are working towards our expectation, and 18% require more targeted support to meet this.
- Boys – 22% of boys exceed our expectation, 37% of boys meet our expectation, 30% are working towards our expectation and 11% require more targeted support to meet this.
- We need to support 24/54 students who are yet to meet our expectation for Tau.
- Of particular concern are our year 4-5 students with 14/17 requiring support to meet the expectation; this is 7/8 girls in this cohort grouping and 7/9 boys.

**Tau Target:**

To have an increase from 16% (3/17) to at least 65% (11/17) of years 4-5 students sitting at Ora or above for Tau.

Actions to achieve targets	Led by	Timeframe	Actual Outcomes
1. Use data collected in Term 4 of 2018 to identify which students need priority support, share this with all teaching staff.	Tumuaki, Dep. Tumuaiki & Lead Kaiako	Prior to beginning of Term 1 2019	This was completed and shared with kaiako and BOT at our annual planning hui at the end of Jan 2019. Kaiako further discussed this information during kaiako hui in the early part of Term 1.

2019 AOV of Annual Targets

2. End of year level 'profiles' are developed and shared with all staff (broad outline of where we might expect students to be at end of each year level and skills they should be demonstrating).	Tumuaki, Dep. Tumuaki & Lead Kaiako	Prior to end of Term 1	This was discussed in the early part of Term 1, however, we then did not complete this.
3. Group students according to their strategy level and teach in small groups.	Lead Kaiako	Term 1 & Ongoing	This happened and work well for the purposes of teaching.
4. Strategies and activities to support target students are discussed and shared at weekly syndicate hui (these are noted in hui minutes).	Lead Kaiako	Weekly	This happened to some extent but was inconsistent; this is something that needs to addressing in 2020.
5. Practical ideas that whānau can use to support their tamariki with pāngarau are shared on our Facebook page twice each term.	Lead Kaiako	Weeks 4 & 9 of each term	This did not happen and needs to be looked at for 2020.
6. There is a continued emphasis on teaching and using te reo pāngarau.	Lead Kaiako	Ongoing	This is ongoing.
7. 'Ujui Aromatawai' are completed in weeks 1-4 of Terms 2 and 4; this will be each term for our identified Taki students.	Tumuaki, Dep. Tumuaki & Lead Kaiako	Terms 2 & 4 Terms 1-4 for Taki	Kaiako completed running records for students in Terms 2 & 4. This did not happen for our Taki students. Moderation of a selection of results is yet to become a consistent practice.
8. Results are added to both the excel data sheet in Tchr Write and to Te Waharoa Ararau.	Tumuaki, Dep. Tumuaki & Lead Kaiako	Terms 2 & 4; plus Terms 1 & 3 Excel for Taki	Results were added to the excel data sheet in Teacher Write and to Te Waharoa Ararau.
9. Complete IKANS for year 4-10 students in week 2 of each term; use identified gaps as basis for teaching of knowledge hotspots.	Lead Kaiako	Week 2 of Terms 1-4	For years 8-10 IKANS were completed at the end of each term; for years 4-7 IKANS were completed in term 4 only.
10. Continued PLD for kaiako in regards to their content knowledge of both tau and specific strand concepts; as well as the specific teaching of knowledge and strategy appropriate to each kaupae.	Tumuaki, Dep. Tumuaki / PLD Provider / Lead 1-7	Odd weeks Terms 1-4	This did not happen on a consistent basis across Term 1 & 2; hui focused on other kaupapa. In Terms 3 & 4, we instead implemented a mentor system where junior kaiako met with a senior kaiako once a week to discuss any issues and differing strategies they could use to support student progress.
11. Continue support provided in 2017 for PRT to consolidate ideas and ensure confidence with the pāngarau programme and the specific teaching required at each kaupae	PLD Provider & Lead Kaiako	Ongoing	Continued support was provided by the RTM and confidence of PRT is improving.

2019 AOV of Annual Targets

12. Investigate problem based and inquiry learning as a way to better engage students in pāngarau	Dep. Tumuaki (Massey University)	Terms 1-4	This did not happen; the DP instead completing a Masters in Education with the University of Canterbury.				
13. Analyse end of year data to inform progress and planning for the 2019 year.	Tumuaki & Dep. Tumuaki	Prior to end of Term 4	This was completed in early January 2020.				

**RESULTS**

November 2019

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	Totals
Toa	1	1	1	1	1	1	3	2	1	1	1	2	3	5	18
Ora	1	1	1	1	1	1	1	1	1	1	1	1	1	1	6
Āki	3	1	1	1	1	1	1	1	1	1	1	1	1	1	13
Taki	3	1	1	1	1	1	1	1	1	1	1	1	1	1	12
	7	4	4	4	4	4	5	3	1	2	1	2	3	5	49

- For our students in years 4-5, 4/16 (25) have met the expectation; and 8/16 (75%) are yet to meet this.
- Girls – 40% of girls exceed our expectation, 13% of girls meet our expectation, 17% are working towards our expectation, and 30% require more targeted support to meet this.
- Boys – 35% of boys exceed our expectation, 12% of boys meet our expectation, 35% are working towards our expectation and 18% require more targeted support to meet this.
- Overall, we need to support 25/49 students who are yet to meet our expectation for Tau.
- There is concern about the progress of our year 3 students and the need to monitor their progress throughout the year; these students will be year 4 in 2020.

**Discussion of Numeracy Results**

We have not met the target that we set. In February of 2019, we said that by November of 2019 we would have 11/16 (69%) of year 4-5 students sitting at Ora or above for Tau. In contrast to this we have 4/16 (25%) of our year 4-5 students sitting at Ora or above; a further 6/16 (37.5%) are sitting just below Ora on Āki. Despite this, closer analysis of each strategy strand reveals that 13/16 of these students have made some form of progress for Tāpiri / Tango, 14/16 for Whakarewa / Whakawehe; and 14/16 for Pānga Riterite to date. This in itself is a very pleasing result.

As with the pānui results, it is concerning to note the lack of progress of our year 3 students. These students will be year 4 in 2020 and should be part of the target group.

## 2019 AOV of Annual Targets

### Next steps for Numeracy in 2020

1. Our target group for 2020 will be our year 4-5 students; this is 17/20 students.
2. We will complete assessments prior to week 6 of each term for all students identified as Āki or Taki. We will complete uiui aromatawai for all other students prior to week 6 of Terms 2 and 4.
3. The Tumuaiki and Senior Leadership team will work with kaiako to ensure correct and consistent analysis of results.
4. The Tumuaiki and Senior Leadership team will moderate a random selection of results to ensure accuracy and consistency.
5. IKAN's will be completed in week one of each term for year 4-9 students across Terms 1-4; identified gaps will form the basis of the 'warm-up' programme.
6. The Senior Leadership team will observe teaching of the current pāngarau programme across Term 1 and look for ways to improve this.
7. Collectively, we will investigate a range of strategies successfully used by others to accelerate progress and implement some of these across our pāngarau programme.

### Other factors for consideration in order to support our next steps for Literacy and Numeracy

1. The Tumuaiki and Senior Leaders must make targets visible for all kaiako in 2020; regular and ongoing discussion about the progress of students, and how we support students to progress must take place.
2. Cohort kaiako must work towards collaboratively reflecting on teaching, learning and weekly lesson plans; from here, ensure that planning supports and caters for identified students across all teaching and learning programmes. This should be noted in minutes of weekly syndicate hui.
3. We must be proactive in having regular discussion about the progress of our identified students; we need to share and make visible the specific strategies we can use to help our students to progress.
4. Senior leaders must be proactive in their moderation of assessments and support with analysis of student results to ensure these are accurate.
5. Evaluate how we are currently teaching and assessing:
  - How are we providing a range of learning opportunities across subjects?
  - How are we catering for differing student learning styles?
  - How do we cater for boys versus girls?
  - How do we engage students in hands on practical activities?
  - How do we encourage our students to share their learning with us, with each other and with their whānau?
  - How do we make assessment relevant and ensure this is set in appropriate context?
  - How can we improve moderation of our assessed results to ensure these are consistent across the school?