

TE KURA KAUPAPA MAORI O WAIRARAPA

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1651
Principal:	Pip Rimene
School Address:	37 Johnstone Street
School Postal Address:	37 Johnstone Street, Masterton, 5810
School Phone:	06 377 2210
School Email:	tari@kkmow.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Phillipa Rimene	Principal	ex Officio	
Anglea-Leia Casha	Staff Rep	Elected	2022
Josie Reiri-Rongonui	Tararua Rep	Elected	2022
Rene Rimene	Rangitumau Rep	Elected	2022
Billy-Jack Nepia	Te Maipi Rep	Elected	2022
Pirihira Potangaroa	Taratahi Rep	Elected	2022
Keri Knight	Maungarake Rep	Elected	2022
Paremo Matthews	Co-opt	Elected	2022
Deborah Davidson	Co-opt	Elected	2022

Accountant / Service Provider: Education Services Ltd

TE KURA KAUPAPA MAORI O WAIRARAPA

Annual Report - For the year ended 31 December 2020

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Te Kura Kaupapa Maori o Wairarapa

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Josephine RiaReiri-Rongo ni

Full Name of Board Chairperson

Phillipa Jane Rimene

Full Name of Principal

Te Kura Kaupapa Maori o Wairarapa
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,694,933	1,510,904	1,555,133
Locally Raised Funds	3	21,197	10,233	50,047
Interest income		15,205	20,000	20,875
Gain on Sale of Property, Plant and Equipment		-	-	91
Other Revenue		6,827	-	-
		1,738,162	1,541,137	1,626,146
Expenses				
Locally Raised Funds	3	8,946	16,500	64,419
Learning Resources	4	945,083	944,857	932,716
Administration	5	115,248	136,424	127,116
Finance		814	696	656
Property	6	362,565	339,216	368,793
Depreciation	7	45,637	42,000	40,094
Loss on Disposal of Property, Plant and Equipment		21	-	172
Transport		46,577	37,100	35,920
		1,524,891	1,516,793	1,569,886
Net Surplus / (Deficit) for the year		213,271	24,344	56,260
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		213,271	24,344	56,260

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,137,779</u>	<u>1,045,546</u>	<u>1,078,998</u>
Total comprehensive revenue and expense for the year		213,271	24,344	56,260
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		-	-	-
Equity at 31 December	23	<u>1,351,050</u>	<u>1,069,890</u>	<u>1,137,779</u>
 Retained Earnings		 1,351,050	 1,069,890	 1,137,779
Equity at 31 December		<u>1,351,050</u>	<u>1,069,890</u>	<u>1,137,779</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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	489,210	85,984	358,822
Accounts Receivable	9	115,512	74,156	70,808
GST Receivable		1,941	7,143	-
Prepayments		3,855	5,286	1,781
Investments	10	546,176	519,743	619,743
		<u>1,156,694</u>	<u>692,312</u>	<u>1,051,154</u>
Current Liabilities				
GST Payable		-	-	20,396
Accounts Payable	12	83,051	71,331	66,487
Revenue Received in Advance	13	4,001	3,269	5,154
Provision for Cyclical Maintenance		-	-	-
Painting Contract Liability - Current Portion	15	9,914	-	9,914
Finance Lease Liability - Current Portion	16	8,440	7,793	7,680
Funds held for Capital Works Projects	17	63,971	-	172,990
		<u>169,377</u>	<u>82,393</u>	<u>282,621</u>
Working Capital Surplus/(Deficit)		987,317	609,919	768,533
Non-current Assets				
Property, Plant and Equipment	11	414,219	492,583	421,134
		<u>414,219</u>	<u>492,583</u>	<u>421,134</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	43,167	21,330	39,914
Finance Lease Liability	16	7,319	11,282	11,974
		<u>50,486</u>	<u>32,612</u>	<u>51,888</u>
Net Assets		<u>1,351,050</u>	<u>1,069,890</u>	<u>1,137,779</u>
Equity		<u>1,351,050</u>	<u>1,069,890</u>	<u>1,137,779</u>

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

Te Kura Kaupapa Maori o Wairarapa
Statement of Cash Flows
For the year ended 31 December 2020

	2020	2020	2019
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	630,680	532,105	513,446
Locally Raised Funds	26,507	9,733	52,296
Goods and Services Tax (net)	(22,337)	-	27,539
Payments to Employees	(199,077)	(211,571)	(163,912)
Payments to Suppliers	(243,050)	(171,829)	(289,590)
Interest Paid	(814)	(696)	(656)
Interest Received	18,421	20,000	20,918
	<u>210,330</u>	<u>177,742</u>	<u>160,041</u>
Net cash from/(to) Operating Activities			
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(33,574)	(164,000)	(70,360)
Purchase of Investments	-	-	(147,134)
Proceeds from Sale of Investments	73,567	-	147,134
	<u>39,993</u>	<u>(164,000)</u>	<u>(70,360)</u>
Net cash from/(to) Investing Activities			
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	2,521
Finance Lease Payments	(5,787)	(8,964)	(6,175)
Painting contract payments	-	(9,914)	56
Funds Held for Capital Works Projects	(114,148)	-	181,619
	<u>(119,935)</u>	<u>(18,878)</u>	<u>178,021</u>
Net cash from/(to) Financing Activities			
Net increase/(decrease) in cash and cash equivalents			
	<u>130,388</u>	<u>(5,136)</u>	<u>267,702</u>
Cash and cash equivalents at the beginning of the year	8	358,822	91,120
Cash and cash equivalents at the end of the year	8	<u>489,210</u>	<u>358,822</u>

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

Te Kura Kaupapa Maori o Wairarapa Notes to the Financial Statements For the year ended 31 December 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.

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.

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 held under a Finance Lease	Term of 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. It's 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, and also annual leave earned, by non teaching staff, 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.

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 the School's 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 Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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.

Borrowings include but are 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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	518,312	487,130	458,245
Teachers' Salaries Grants	854,636	783,078	804,490
Use of Land and Buildings Grants	215,283	195,721	193,690
Other MoE Grants	80,957	24,563	67,054
Transport grants	23,745	20,412	18,552
Other Government Grants	2,000	-	13,102
	<u>1,694,933</u>	<u>1,510,904</u>	<u>1,555,133</u>

The school has opted in to the donations scheme for this year. Total amount received was \$12,600.
Other MOE Grants total includes additional COVID-19 funding totalling \$19,175 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	5,957	-	3,558
Bequests & Grants	3,033	900	12,264
Activities	8,159	3,500	14,333
Trading	852	500	400
Fundraising	3,196	5,333	16,101
Year 12/13 Overseas Trips	-	-	3,391
	<u>21,197</u>	<u>10,233</u>	<u>50,047</u>
Expenses			
Activities	6,516	11,800	37,714
Trading	1,435	500	729
Fundraising (Costs of Raising Funds)	995	-	8,574
Year 12/13 Overseas Trips	-	4,200	17,402
	<u>8,946</u>	<u>16,500</u>	<u>64,419</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>12,251</u>	<u>(6,267)</u>	<u>(14,372)</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	14,237	3,000	2,521
Employee Benefits - Salaries	884,078	857,393	876,166
Staff Development	6,894	10,000	5,379
Nohinohi	2,370	-	-
Kura Teina	7,743	13,000	11,213
Kura Waenga	10,380	13,000	13,069
Wharekura	19,381	48,464	24,368
	<u>945,083</u>	<u>944,857</u>	<u>932,716</u>

5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,314	5,159	5,159
Board of Trustees Fees	5,185	5,225	4,530
Board of Trustees Expenses	7,532	20,744	18,420
Communication	3,834	2,600	2,647
Consumables	6,375	6,200	6,911
Other	15,642	14,850	13,777
Employee Benefits - Salaries	62,483	73,386	68,579
Insurance	2,523	1,900	1,093
Service Providers, Contractors and Consultancy	6,360	6,360	6,000
	<u>115,248</u>	<u>136,424</u>	<u>127,116</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	8,482	8,160	9,865
Cyclical Maintenance Expense	3,253	10,665	30,000
Grounds	1,259	1,500	310
Heat, Light and Water	18,409	21,200	21,877
Rates	4,476	5,000	4,579
Repairs and Maintenance	36,904	30,100	34,850
Use of Land and Buildings	215,283	195,721	193,690
Security	1,673	2,000	1,982
Employee Benefits - Salaries	72,826	63,870	51,350
Contractor & Consultancy	-	1,000	20,290
	<u>362,565</u>	<u>339,216</u>	<u>368,793</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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	6,616	6,759	6,452
Furniture and Equipment	14,382	10,969	10,470
Information and Communication Technology	11,217	9,636	9,199
Motor Vehicles	5,160	5,405	5,160
Leased Assets	8,259	9,045	8,635
Library Resources	3	186	178
	<u>45,637</u>	<u>42,000</u>	<u>40,094</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	200	-	200
Bank Current Account	257,751	-	-
Bank Call Account	231,259	85,984	358,622
	<u>489,210</u>	<u>85,984</u>	<u>358,822</u>

Cash and cash equivalents for Statement of Cash Flows

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

Of the \$489,210 Cash and Cash Equivalents \$63,971 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,747	-	1,667
Receivables from the Ministry of Education	38,511	-	4,218
Banking Staffing Underuse	-	-	6,447
Interest Receivable	9,079	12,338	12,295
Teacher Salaries Grant Receivable	66,175	61,818	46,181
	<u>115,512</u>	<u>74,156</u>	<u>70,808</u>
	49,337	12,338	16,071
Receivables from Exchange Transactions	66,175	61,818	54,737
Receivables from Non-Exchange Transactions	<u>115,512</u>	<u>74,156</u>	<u>70,808</u>

10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	546,176	519,743	619,743
	<u>546,176</u>	<u>519,743</u>	<u>619,743</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	248,546	-	-	-	(6,616)	241,930
Furniture and Equipment	94,097	8,032	-	-	(14,382)	87,747
Information and Communication Tech	17,803	26,505	(21)	-	(11,217)	33,070
Motor Vehicles	41,802	-	-	-	(5,160)	36,643
Leased Assets	18,883	4,205	-	-	(8,259)	14,829
Library Resources	3	-	-	-	(3)	-
Balance at 31 December 2020	421,134	38,742	(21)	-	(45,637)	414,219

The net carrying value of equipment held under a finance lease is \$14,829 (2019: \$18,883)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	292,732	(50,802)	241,930
Furniture and Equipment	165,994	(78,247)	87,747
Information and Communication	105,368	(72,298)	33,070
Motor Vehicles	51,599	(14,956)	36,643
Leased Assets	32,064	(17,235)	14,829
Library Resources	27,506	(27,506)	-
Balance at 31 December 2020	675,263	(261,044)	414,219

	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
Balance at 31 December 2019	381,582	80,899	(1,254)	-	(40,094)	421,134

The net carrying value of equipment held under a finance lease is \$18,883 (2018: \$18,061)

	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
Balance at 31 December 2019	682,615	(261,481)	421,134

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	6,780	3,507	14,082
Accruals	5,314	5,009	5,159
Employee Entitlements - Salaries	66,175	61,818	46,181
Employee Entitlements - Leave Accrual	4,782	997	1,065
	<u>83,051</u>	<u>71,331</u>	<u>66,487</u>
Payables for Exchange Transactions	83,051	71,331	66,487
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>83,051</u>	<u>71,331</u>	<u>66,487</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income In Advance	177	-	177
Overseas Trip -2021	3,824	-	-
Papawai And Kalko Scholarship	-	3,269	4,977
	<u>4,001</u>	<u>3,269</u>	<u>5,154</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	39,914	10,665	-
Increase to the Provision During the Year	6,167	10,665	39,914
Adjustment to the Provision	(2,914)	-	-
Provision at the End of the Year	<u>43,167</u>	<u>21,330</u>	<u>39,914</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	43,167	21,330	39,914
	<u>43,167</u>	<u>21,330</u>	<u>39,914</u>

15. Painting Contract Liability

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Liability	9,914	-	9,914
Non Current Liability	-	-	-
	9,914	-	9,914

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	9,084	7,793	7,680
Later than One Year and no Later than Five Years	7,594	11,282	11,974
	16,678	19,075	19,654

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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Hall Roofing -Blk 5	<i>completed</i>	(12,810)	-	12,810	-	-
Roofing -Blocks 1, 4 & 5	<i>in progress</i>	185,800	420,000	(603,300)	-	2,500
SIP Security Fencing	<i>in progress</i>	-	62,471	(1,000)	-	61,471
Totals		172,990	482,471	(591,490)	-	63,971

Represented by:

Funds Held on Behalf of the Ministry of Education	63,971
Funds Due from the Ministry of Education	-
	63,971

	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		(3,500)	209,690	(33,200)	-	172,990

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.

Board member Paremo Matthews's son is an employee at the school. Wake Matthews is employed as a teacher on terms and conditions that are no more favourable than would have been adopted if there was no relationship with the Board member.

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,185	4,530
Full-time equivalent members	0.13	0.38
<i>Leadership Team</i>		
Remuneration	318,848	454,928
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	324,033	459,458
Total full-time equivalent personnel	3.13	4.38

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	160 - 170
Benefits and Other Emoluments	3 - 4	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

The capital commitments as at 31 December 2020 are as follows: (Capital commitments at 31 December 2019: Nil).

\$749,282 contract for the Roofing -Blocks 1, 4 & 5 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$629,690 has been received of which \$627,190 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	489,210	85,984	358,822
Receivables	115,512	74,156	70,808
Investments - Term Deposits	546,176	519,743	619,743
	<u>1,150,898</u>	<u>679,883</u>	<u>1,049,373</u>

Financial liabilities measured at amortised cost

Payables	83,051	71,331	66,487
Borrowings - Loans	-	-	-
Finance Leases	15,759	19,075	19,654
Painting Contract Liability	9,914	-	9,914
	<u>108,724</u>	<u>90,406</u>	<u>96,055</u>

Total Financial Liabilities Measured at Amortised Cost

25. Events After Balance Date

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

26. Comparatives

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

Te Kura Kaupapa Maori o Wairarapa

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,466 (excluding GST). The funding was spent on sporting endeavours.

Te Kura Kaupapa Māori o Wairarapa

Analysis of Variance of Annual Targets

2020

Note: Concerns have been raised about tracking student's progress in this manner with many perceiving the use of measurement tools such as these to be a negative practice. We are cognisant of this and are mindful of the mana of every one of our students'. We are conscious that each student will follow their own pathway to success. We feel use of this type of tool provides *kaiako* with the information they need to support each student to make progress across each year. *Kaiako* know which tamariki they need to both support and extend; and are equipped with valuable information about how they can do this. Moreover, we can identify areas for further professional development for our *kaiako*; which in turn supports students. Presently we are working to provide *kaiako* with knowledge around the types of resources and activities they can use to support student progress.

Pānui Target:

To have an increase from 9% (2/21) to at least 66% (14/21) of years 4-5 students sitting at Ora or above for Pānui.

Numeracy Target:

To have an increase from 9% (2/21) to at least 66% (14/21) of years 4-5 students sitting at Ora or above for Tau.

NCEA and UE Target:

To have a 100% pass rate for all students sitting NCEA Level 1, 2 and 3 including UE at year 13.

2020 AoV of Annual Targets

Pānui Target for 2020

Strategic Aim: Our students are competent thinkers, listeners, speakers, readers and writers in both Māori and English.

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 2019 translates to the following as baseline data (based on the TMOA Alignment Table) for the 2020 school year:

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	10B	10G	Totals
Toa																	0
Ora																	16
Āki																	8
Taki																	44
	8	5	7	4	7	3	3	5	5	4	2	2	1	3	3	6	68

- Girls – 31% of girls meet our expectation, 16% are working towards this, and 53% require more targeted support to meet this.
- Boys – 17% of boys meet our expectation, 8% are working towards this, and 75% require more targeted support to meet this.
- We need to support 52/68 students who are yet to meet our expectation for pānui based on their time in immersion level.

Pānui Target:

To have an increase from 9% (2/21) to at least 66% (14/21) of years 4-5 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 2019 to identify which students need priority support, share this with all teaching staff.	Tumuaki	Prior to beginning of Term 1 2020	This was completed and shared with all teaching staff.
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	Prior to end of Term 1	Due to the impact of Covid-19 and re-roofing of our buildings that resulted in most students being taught in no less than three different teaching spaces across Terms 1-4, points 2-4 were neither addressed nor completed.
3. Observations of the reading programme in years 1-3; and years 4-7 are undertaken.	Tumuaki, Dep. Tumuaki & Lead Kaiako	Prior to end of Term 1	

2020 AoV of Annual Targets

4. Kaiako investigate what successful strategies others have used to accelerate progress.	Tumuaki, Dep. Tumuaiki & Lead Kaiako	Terms 1 & 2	
5. Strategies and activities to support target students are discussed and shared at weekly syndicate hui (these are noted in hui minutes).	Lead Kaiako	Weekly	Strategies and activities to support target students were discussed and shared through a range of hui. The tumuaki also met with individual staff on a regular basis to discuss progress, strategies and activities being used and ways in which these could be extended.
6. Running record assessments for Kura Teina; and, Taki and Aki students in Kura Waenga and Wharekura (tau 8-10) are completed each term; for remaining students in Kura Waenga and Wharekura this will be by week 7 of Terms 1 & 3 for each student; and results moderated.	Tumuaki, Dep. Tumuaiki & Lead Kaiako	Terms 1 & 3 Terms 1-4 for Kura Teina, Aki & Taki	These were completed. Staff are gaining a better understanding of the importance that we need to place on reading behaviours and students understanding and comprehension of the texts they read.
7. Running record results are added to both the excel data sheet in Tchr Admin on Office 365 and to Te Waharoa Ararau.	Tumuaki & Dep. Tumuaiki	Terms 1 & 3; plus Terms 2 & 4 Excel for Taki	Results were added to our excel data sheet; but not to Te Waharoa
8. Updated results are shared with staff in syndicate and staff hui and the implications of these, including next steps, are discussed and recorded.	Tumuaki, Dep. Tumuaiki & Lead Kaiako	Week 1 of Terms 2 & 4	Results were discussed with staff across a range of hui both formal and informal.
9. All students take home reading material on a weekly basis as part of their homework programme.	All kaiako	Weekly	Reading material was sent home on an irregular basis. Links to websites with online readers were shared with whānau via our kura Facebook page.
10. Practical ideas that whānau can use to support their tamariki with reading are shared on our facebook page twice each term.	Lead Kaiako	Weeks 4 & 9 of each term	Lots of links were shared throughout the Covid-19 lockdown period; after this not a lot was shared.
11. Analyse end of year data to inform progress and planning for the 2021 year.	Tumuaki & Dep. Tumuaiki	Prior to end of Term 4	This was completed in Jan 2021.

RESULTS

November 2020

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	10B	10G	Totals
Toa																	10
Ora																	36
Āki																	6
Taki																	13
	7	6	7	4	7	3	2	5	4	4	2	3	1	2	3	5	65

- 71% (46/65) of our year 3-10 students are sitting at or above where we would expect them to be for their time in immersion for pānui.
- Girls – 22 % are working above our expectation; 56% meet our expectation, 6% are working towards this, and 16% require more targeted support to meet this.
- Boys – 9% are working above our expectation; 55% meet our expectation, 12% are working towards this, and 24% require more targeted support to meet this.

Discussion of Literacy Results

- Our target was to have an increase from 9% (2/21) to at least 66% (14/21) of our year 4-5 students sitting at Ora or above for Pānui.
- At the end of November, 66% (14/21) of our years 4 and 5 students are sitting at or above Ora; and a further 24% (5/21) sitting just below on Āki.
- We have met the target that we set.

Next steps for Literacy in 2021

1. Results need to be adjusted to reflect the change in year level of our students; once this is complete, we can then decide our target group for 2021.
2. Running records will be completed prior to week 7 of each term for all students identified as Āki or Taki.
3. Running records for all other students will be completed prior to week 7 of Terms 1 and 3.
4. The Tumuaki and Senior Leadership team will moderate a random selection of results to ensure accuracy and consistency.
5. The Senior Leadership team will observe teaching of the current reading programme across Terms 1 and 2; and look for ways to improve this.
6. We will work with our RTM to investigate a range of strategies successfully used by others to accelerate progress and implement some of these across our reading programme.

Numeracy Target 2020

Strategic Aim: Advance their individual talents to the highest levels of achievement.

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 2019 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																	2
Ora																	20
Āki																	7
Taki																	39
	8	5	7	4	7	3	5	5	5	4	2	2	1	3	3	6	68

- Girls – 34% of girls meet our expectation, 12% are working towards our expectation, and 54% require more targeted support to meet this.
- Boys – 6% of boys exceed our expectation, 25% of boys meet our expectation, 8% are working towards our expectation and 61% require more targeted support to meet this.
- We need to support 46/68 students who are yet to meet our expectation for Tau.

Tau Target:

To have an increase from 9% (2/21) to at least 66% (14/21) 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 2019 to identify which students need priority support, share this with all teaching staff.	Tumuaki	Prior to beginning of Term 1 2020	This was completed and shared with all teaching staff.
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	Prior to end of Term 1	Due to the impact of Covid-19 and re-roofing of our buildings that resulted in most students being taught in no less than three different teaching spaces across

2020 AoV of Annual Targets

					Terms 1-4, points 2, 4 & 5 were neither addressed nor completed.
3.	Group students according to their strategy level and teach in small groups.	Lead Kaiako		Term 1 & Ongoing	This occurred and works well.
4.	Observations of the pāngarau programme in years 1-3; and years 4-7 are undertaken.	Tumuaki, Dep. Tumuaki & Lead Kaiako		Prior to end of Term 1	See comment for 2
5.	Kaiako investigate what successful strategies others have used to accelerate progress.	Tumuaki, Dep. Tumuaki & Lead Kaiako		Across Terms 1 & 2	See comment for 2
6.	Strategies and activities to support target students are discussed and shared at weekly syndicate hui (these are noted in hui minutes).	Lead Kaiako		Weekly	Strategies and activities to support target students were discussed and shared through a range of hui.
7.	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	Lots of links were shared throughout the Covid-19 lockdown period; after this not a lot was shared.
8.	'Ujui Aromatawai' for Kura Teina; and, Taki and Aki students in Kura Waenga and Wharekura (tau 8-10) are completed each term; for remaining students in Kura Waenga and Wharekura this will be by week 7 of Terms 2 & 4 for each student; and results moderated.	Tumuaki, Dep. Tumuaki & Lead Kaiako		Terms 2 & 4 Terms 1-4 for Taki	These were completed.
9.	Results are added to both the excel data sheet in Tchr Admin on Office 365 and to Te Waharoa Ararau.	Tumuaki & Dep. Tumuaki		Terms 2 & 4; plus Terms 1 & 3 Excel for Taki	Results were added to our excel data sheet; but not to Te Waharoa
10.	Complete IKANS for year 4-10 students each term; use identified gaps as basis for teaching of knowledge hotspots in warm-up activities.	Lead Kaiako		Week 2 of Terms 1-4	Completion of IKANS each term was inconsistent; however, OTJ was used and identified gaps used as the basis for warm-up activities.
11.	Continuation of the 'mentor' programme for teina kaiako to support with 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	The mentor programme continued and there is positive feedback from kaiako involved.
12.	Analyse end of year data to inform progress and planning for the 2021 year.	Tumuaki & Dep. Tumuaki		Prior to end of Term 4	This was completed in Jan 2021.

RESULTS

November 2020

	3B	3G	4B	4G	5B	5G	6B	6G	7B	7G	8B	8G	9B	9G	10B	10G	Totals
Toa																	26
Ora																	26
Āki																	7
Taki																	6
	7	6	7	4	7	3	2	5	4	4	2	3	1	2	3	5	65

- 80% (52/65) of our year 3-10 students are sitting at or above where we would expect them to be for their time in immersion for Tau.
- Girls – 31 % are working above our expectation; 57% meet our expectation, 6% are working towards this, and 6% require more targeted support to meet this.
- Boys – 49% are working above our expectation; 24% meet our expectation, 15% are working towards this, and 12% require more targeted support to meet this.

Discussion of Numeracy Results

- Our target was to have an increase from 9% (2/21) to at least 66% (14/21) of our year 4-5 students sitting at Ora or above for Tau.
- At the end of November, 81% (17/21) of our years 4 and 5 students are sitting at or above Ora; and a further 14% (3/21) are sitting just below on Āki.
- We have met the target that we set.

Next steps for Numeracy in 2021

1. Results need to be adjusted to reflect the change in year level of our students; once this is complete, we can then decide our target group for 2021.
2. Uiu Aromatawai will be completed prior to week 7 of each term for all students identified as Āki or Taki.
3. Uiu Aromatawai for all other students will be completed prior to week 7 of Terms 2 and 4.
4. The Tumuaki and Senior Leadership team will work with kaiako to moderate a random selection of results to ensure accuracy and consistency.
5. The Senior Leadership team will continue to meet with individual and cohort kaiako on a regular basis to discuss progress, strategies and activities being used with a view to accelerate progress.

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

1. Kaiako need to work collaboratively to set in place the action points to meet our targets; this will provide ownership and create better buy in.
2. Targets need to be made visible for all kaiako in 2021; regular and ongoing discussion about the progress of students, and how we support students to progress must take place.
3. Cohort kaiako are to focus on working collaboratively to reflect on teaching, learning and weekly lesson plans; and ensure that planning supports and caters for identified target students. Weekly syndicate hui should reflect these discussions.
4. Lead kaiako need to be more proactive at facilitating discussion about the progress of our identified students.
5. Evaluate how we are currently teaching and assessing:
 - How do we cater for differing learning styles?
 - How do we cater for boys versus girls?
 - How do we become better at engaging students in hands on practical activities?
 - How do we engage whānau to work with us to support student progress and achievement?

NCEA and UE Target 2020

Aim: Our students are high achievers who exemplify the hopes and aspirations of their people.

Annual Aim: Our students will achieve at or above the National Average pass rate across NCEA Levels 1-3.

Baseline Data: Collation of NCEA results from 2019 is as follows:

- We had a 0% pass rate for Level 1 NCEA (1/1)
- We had a 100% pass rate for Level 2 (2/2) and Level 3 NCEA (1/1)
- We had a 100% pass rate for UE (1/1).

NCEA and UE Target:

To have a 100% pass rate for years 11-13 across NCEA Levels 1-3; year 13 students will graduate the 2020 year with UE.

Actions to achieve NCEA and UE target	Led by	Timeframe	Actual Outcomes
1. Use previous results to identify which students need priority support, share this with all Wharekura teaching staff.	Tumuaki / PN	Week 3 Term 1	This was completed; and discussed throughout the year.
2. All students have access to a laptop and Office 365 so that access to a computer is not a barrier.	Tumuaki / PN	Week 3 Term 1	All students were issued with kura laptops; new laptops were purchased mid-way through the year to better meet distance learning requirements.
3. Students and their whānau all have a copy of the course outlines and updated student NCEA guides.	Tumuaki / PN	Week 5 Term 1	This did not happen due to the impact of Covid-19 and distance learning requirements.
4. Kaiako investigate how they might integrate work and tasks to allow multiple assessments to fall out of the one lot of student work.	Tumuaki / PN	Terms 1-2	This is ongoing; due to timetable and other restraints this has not been as
5. Kaiako hold regular hui with students to review and reflect on learning goals.	Tumuaki / PN	Ongoing	This occurred with students either at risk of not achieving or who were behind with work completion. There needs to be more consistency with goal setting and discussion around the goals set.

2020 AoV of Annual Targets

6. All student work is clearly set out with small achievable tasks to be completed each week.	Tumuaki / PN	Ongoing	Kaiako are good at chunking tasks for completion; students are needing to make more effective use of their time.
7. Student work is to be marked, moderated and results uploaded to KAMAR within 10 days of submission.	Tumuaki / PN	Ongoing	Most kaiako were able to manage this; there is still room for improvement.
8. Catch-up wānanga are held so that students do not fall behind with assessment tasks.	Tumuaki / PN	Weeks 8 & 9 of each term	These did not happen; but work pressures were eased at the beginning of the last term, with the focus being on completion of assessment tasks.
9. Updated results are shared with staff in syndicate and staff hui and the implications of these, including next steps, are discussed, and recorded.	Tumuaki / PN	End of / beginning of Terms 1-4	This took place throughout the year.
10. Analyse end of year data to inform progress and planning for the 2021 year.	Tumuaki / PN	Prior to end of Term 4	This took place in Jan 2021.

RESULTS

- Year 11 – 100% of students gained Level 1; two thirds of these students also gained Level 2; one third of these students gained Level 1 with Merit endorsement.
- Year 12 – 0% gained Level 2; 100% of this cohort gained Level 1.
- Year 13 – 100% of students gained NCEA Level 3; 100% also gained University Entrance.
- In addition to these results, we had two year 10 students who both gained NCEA Level 1 with Merit endorsement.

Discussion of NCEA Pass Rates

- We had a 100% pass rate at NCEA Levels 1 and 3; year 13s all gained University Entrance. We had a 0% pass rate at NCEA Level 2; we have not met the target of a 100% pass rate across NCEA Levels 1-3 that we set.

Next steps for NCEA in 2021

1. The goal for our year 13 student in 2021 will be to gain NCEA Level 2.
2. Course outlines and student NCEA guidelines need to be completed early in the year so students and their whānau are clear about their expectations.
3. Results from external moderation need to be discussed with kaiako as these come to hand; these help with teaching and assessment; and ensure we maintain the integrity of each standard.
4. Work with students and their whānau to set goals and track progress; ideally this will be completion of an assessment per subject, per term.
5. Support kaiako new to NCEA; this will require regular and ongoing hui to share information in manageable chunks.
6. Support kaiako to work collaboratively to integrate work and provide opportunity for multiple assessments from one body of work.

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 2020

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 Moore Markhams Wairarapa Audit.

Te whakataū

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 2020, 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 āhuatanga kikokiko katoa:
 - i tōna tūnga pūtea i te 31 Hakihea 2020; 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 whakatakatoria 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 31 Haratua 2021. Koia nei hoki te rā i whakaputaina ai tēnei whakataū.

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

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

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 whakataū arotake.

Ngā kawenga kei runga i te Poari Kaitiaki

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te noho haepapa anō te Poari Kaitiaki mō te wāhi ki ngā whakataki tara ā-whare e whakaaro ana ia me mātua

whakarite e takoto ai ngā tauākī pūtea, kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei.

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

Ka hua ake nga kawenga kei te Poari Kaitiaki i te Ture Matauranga me te Whakangungu 2020 me te Ture Mātauranga 1989.

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

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

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

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

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

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

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

kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtaka 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 whakawhitiwhiti mātou ki te Poari Kaitiaki mō te hōkai me te wā kua whakamaheretia mō te tātari me ngā otinga hira o te tātari, tae atu ki ētahi hapa nui i te whakataki tara-ā-whare i kitea i te wā o te tātari.

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

Ētahi atu mōhiohio

Kei te Poari Kaitiaki te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā wāhanga 22 ki te 32, engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

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

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

Te tū motuhake

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

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



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