



# ***Te Kura Kaupapa Māori o Manawatū***

*'E kore rawa e mōnehunehu  
Te pūmanawanui ki tō tātou reo rangatira,  
Te mātahi o te tau, ki te ura mai o te motu  
Te Kura Kaupapa Māori o Manawatū ki Rangitāne'*

## **Annual Report 2017**



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88 Rhodes Drive - Palmerston North - 4414*

# **TE KURA KAUPAPA MAORI O MANAWATU**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 88 Rhodes Drive, Kelvin Grove, Palmerston North

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Ministry Number: 4209

# TE KURA KAUPAPA MAORI O MANAWATU

Financial Statements - For the year ended 31 December 2017

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# Te Kura Kaupapa Maori o Manawatu

## Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Sean Bristow

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

28.05.2018

Date:

Dense Tinopai Marshall

Full Name of Principal

[Signature]

Signature of Principal

28.05.2018

Date:

**Te Kura Kaupapa Maori o Manawatu**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	1,391,361	1,288,381	1,303,174
Locally Raised Funds	3	137,719	102,550	67,070
Interest Earned		221	500	1,525
		<hr/>	<hr/>	<hr/>
		1,529,301	1,391,431	1,371,769
<b>Expenses</b>				
Locally Raised Funds	3	65,310	42,550	20,888
Learning Resources	4	886,824	795,815	800,858
Administration	5	133,301	151,625	150,958
Finance Costs		4,580	2,800	4,022
Property	6	314,518	242,026	279,054
Depreciation	7	41,131	25,000	36,693
Loss on Disposal of Property, Plant and Equipment		29	-	-
Transport		87,635	75,000	61,821
		<hr/>	<hr/>	<hr/>
		1,533,328	1,334,816	1,354,294
<b>Net Surplus / (Deficit)</b>		(4,027)	56,615	17,475
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		(4,027)	56,615	17,475

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



**Te Kura Kaupapa Maori o Manawatu**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	210,252	210,252	192,777
Total comprehensive revenue and expense for the year	(4,027)	56,815	17,475
Capital Contributions from the Ministry of Education			
Contribution - SNUP	12,148	-	-
<b>Equity at 31 December</b>	218,373	266,867	210,252
 Retained Earnings	218,373	266,867	210,252
<b>Equity at 31 December</b>	218,373	266,867	210,252

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**Te Kura Kaupapa Maori o Manawatu**  
**Statement of Financial Position**  
As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	93,461	168,852	112,871
Accounts Receivable	9	63,909	66,165	41,145
GST Receivable		29,049	-	4,241
Prepayments		2,375	2,012	1,990
Inventories	10	16,485	15,711	15,729
Funds owed for Capital Works Projects	17	-	-	19,920
		205,279	252,740	195,896
<b>Current Liabilities</b>				
GST Payable		-	660	-
Accounts Payable	12	66,483	82,191	52,755
Revenue Received in Advance	13	11,023	6,848	9,691
Provision for Cyclical Maintenance	14	18,136	-	19,800
Painting Contract Liability - Current Portion	15	6,819	6,819	6,819
Finance Lease Liability - Current Portion	16	21,478	7,894	21,083
Funds held for Capital Works Projects	17	511	-	-
		124,450	104,212	110,128
<b>Working Capital Surplus/(Deficit)</b>		80,829	148,528	85,768
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	180,041	157,588	183,718
		180,041	157,588	183,718
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	25,940	25,440	23,152
Painting Contract Liability	15	9,267	7,358	7,358
Finance Lease Liability	16	7,290	6,451	28,724
		42,497	39,249	59,234
<b>Net Assets</b>		218,373	266,867	210,252
<b>Equity</b>		218,373	266,867	210,252

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



**Te Kura Kaupapa Maori o Manawatu**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		412,842	417,091	429,675
Locally Raised Funds		129,888	102,550	72,664
Goods and Services Tax (net)		(24,808)	-	(4,901)
Payments to Employees		(199,881)	(161,500)	(193,248)
Payments to Suppliers		(297,289)	(247,031)	(242,805)
Interest Paid		(4,580)	(2,800)	(4,022)
Interest Received		220	500	2,018
Net cash from / (to) the Operating Activities		16,392	108,810	59,381
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		200	-	-
Purchase of PPE (and Intangibles)		(25,537)	(25,000)	(7,111)
Net cash from / (to) the Investing Activities		(25,337)	(25,000)	(7,111)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(23,342)	(27,829)	(14,326)
Painting contract payments		(7,699)	-	(7,568)
Funds Held for Capital Works Projects		20,576	-	(14,905)
Net cash from Financing Activities		(10,465)	(27,829)	(36,799)
<b>Net increase/(decrease) in cash and cash equivalents</b>		(19,410)	55,981	15,471
Cash and cash equivalents at the beginning of the year	8	112,871	112,871	97,400
Cash and cash equivalents at the end of the year	8	93,461	168,852	112,871

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.





# Te Kura Kaupapa Maori o Manawatu

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### **a) Reporting Entity**

Te Kura Kaupapa Maori o Manawatu (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 2017 to 31 December 2017 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".

##### **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.

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

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### *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**

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 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.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

**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 \$250 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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	5-40 years
Furniture and Equipment	0-10 years
Information and Communication	4 years
Motor Vehicles	5 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 are recognised at the amount borrowed. 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 the balance date.

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	311,562	323,866	334,025
Teachers' salaries grants	679,860	705,765	674,749
Use of Land and Buildings grants	235,125	165,525	195,587
Resource teachers learning and behaviour grants	2,389	6,000	5,626
Other MoE Grants	74,790	2,225	7,742
Transport grants	87,635	85,000	85,445
	<u>1,391,361</u>	<u>1,288,381</u>	<u>1,303,174</u>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	13,150	17,500	2,418
Fundraising	22,753	24,000	4,909
Trading	1,668	8,500	5,309
Activities	100,148	52,550	54,434
	<u>137,719</u>	<u>102,550</u>	<u>67,070</u>
<b>Expenses</b>			
Activities	55,575	34,500	11,383
Trading	7,766	8,050	8,204
Fundraising (costs of raising funds)	1,969	-	1,301
	<u>65,310</u>	<u>42,550</u>	<u>20,888</u>
<b>Surplus for the year Locally raised funds</b>	<u>72,409</u>	<u>60,000</u>	<u>46,182</u>

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	12,569	11,700	15,710
Extra-curricular activities	32,891	18,850	28,538
Library resources	508	1,000	326
Employee benefits - salaries	833,152	757,765	751,348
Staff development	7,704	6,500	4,936
	<u>886,824</u>	<u>795,815</u>	<u>800,858</u>

## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	5,271	5,300	5,194
Board of Trustees Expenses	14,484	14,050	12,631
Communication	7,042	9,380	5,783
Consumables	12,702	17,800	17,443
Operating Lease	-	5,800	5,721
Other	6,234	6,795	6,364
Employee Benefits - Salaries			
Insurance	4,978	3,300	3,000
Service Providers, Contractors and Consultancy	6,900	7,200	6,840
Vehicle Expenses	1,300	4,000	7,212
	<u>133,301</u>	<u>151,625</u>	<u>150,958</u>



## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	8,894	9,000	7,341
Cyclical Maintenance Expense	9,852	9,488	9,489
Grounds	5,390	6,330	7,620
Heat, Light and Water	8,463	6,600	7,365
Rates	610	450	349
Repairs and Maintenance	13,227	12,033	14,037
Use of Land and Buildings	235,125	165,525	195,587
Security	798	1,100	1,004
Employee Benefits - Salaries			
	<u>314,518</u>	<u>242,026</u>	<u>279,054</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements	4,604	3,119	4,578
Furniture and Equipment	8,669	6,063	8,899
Information and Communication Technology	6,443	5,549	8,144
Leased Assets	21,179	10,149	14,896
Library Resources	236	120	176
	<u>41,131</u>	<u>25,000</u>	<u>36,693</u>

## 8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	218	60	60
WPT Current Account	3,881	60,296	4,315
WPT Business Online Saver (01)	67,489	91,606	91,606
WPT Business Online Saver (90)	22,073	16,730	16,730
Credit Card	-	160	160
Cash equivalents and bank overdraft for Cash Flow Statement	<u>93,461</u>	<u>168,852</u>	<u>112,871</u>

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

Of the \$93,461 Cash and Cash Equivalents, \$6,286 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	12,749	5,796	3,257
Interest Receivable	1	493	-
Teacher Salaries Grant Receivable	51,159	59,876	37,888
	<u>63,909</u>	<u>66,165</u>	<u>41,145</u>
Receivables from Exchange Transactions	12,750	6,289	3,257
Receivables from Non-Exchange Transactions	51,159	59,876	37,888
	<u>63,909</u>	<u>66,165</u>	<u>41,145</u>



# 10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Kura Kakahu / Uniforms	16,485	15,711	15,729
	<u>16,485</u>	<u>15,711</u>	<u>15,729</u>

# 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building Improvements	83,477	149	-	-	(4,604)	79,022
Furniture and Equipment	41,147	19,276	(229)	-	(8,669)	51,525
Information and Communication Tech	7,847	17,285	-	-	(6,443)	18,689
Leased Assets	50,634	-	-	-	(21,179)	29,455
Library Resources	613	973	-	-	(236)	1,350
<b>Balance at 31 December 2017</b>	<u>183,718</u>	<u>37,683</u>	<u>(229)</u>	<u>-</u>	<u>(41,131)</u>	<u>180,041</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2017</b>			
Building Improvements	252,070	(173,048)	79,022
Furniture and Equipment	244,609	(193,084)	51,525
Information and Communication	112,313	(93,624)	18,689
Motor Vehicles	28,591	(28,591)	-
Leased Assets	79,328	(49,873)	29,455
Library Resources	10,284	(8,934)	1,350
<b>Balance at 31 December 2017</b>	<u>727,195</u>	<u>(547,154)</u>	<u>180,041</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2016</b>						
Building Improvements	86,120	1,935	-	-	(4,578)	83,477
Furniture and Equipment	46,223	3,823	-	-	(8,899)	41,147
Information and Communication Tech	14,638	1,353	-	-	(8,144)	7,847
Leased Assets	25,672	39,857	-	-	(14,896)	50,633
Library Resources	790	-	-	-	(176)	614
<b>Balance at 31 December 2016</b>	<u>173,443</u>	<u>46,968</u>	<u>-</u>	<u>-</u>	<u>(36,693)</u>	<u>183,718</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2016</b>			
Building Improvements	251,920	(168,443)	83,477
Furniture and Equipment	225,702	(184,555)	41,147
Information and Communication	95,028	(87,181)	7,847
Motor Vehicles	28,591	(28,591)	-
Leased Assets	79,328	(28,695)	50,633
Library Resources	9,311	(8,697)	614
<b>Balance at 31 December 2016</b>	<u>689,880</u>	<u>(506,162)</u>	<u>183,718</u>



## 12. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	9,176	15,562	8,610
Accruals	5,271	5,194	5,194
Employee Entitlements - salaries	51,159	59,876	37,888
Employee Entitlements - leave accrual	877	1,559	1,063
	<u>66,483</u>	<u>82,191</u>	<u>52,755</u>
Payables for Exchange Transactions	66,483	82,191	52,755
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>66,483</u>	<u>82,191</u>	<u>52,755</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Income Received in Advance	11,023	6,648	9,691
	<u>11,023</u>	<u>6,648</u>	<u>9,691</u>

## 14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	42,952	37,952	33,463
Increase to the Provision During the Year	9,352	9,488	9,489
Adjustment to the Provision	500	-	-
Use of the Provision During the Year	(8,728)	(22,000)	-
Provision at the End of the Year	<u>44,076</u>	<u>25,440</u>	<u>42,952</u>
Cyclical Maintenance - Current	18,136	-	19,800
Cyclical Maintenance - Term	25,940	25,440	23,152
	<u>44,076</u>	<u>25,440</u>	<u>42,952</u>

## 15. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	6,819	6,819	6,819
Non Current Liability	9,267	7,358	7,358
	<u>16,086</u>	<u>14,177</u>	<u>14,177</u>

In 2012 the Board signed an agreement with Programmed Maintenance Ltd (the contractor) for an agreed programme of work covering a 10 year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2014, with regular maintenance in subsequent years. The agreement has an annual commitment of \$6,819. 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, photocopier and other ICT equipment. Minimum lease payments payable:

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
No Later than One Year	\$ 25,262	\$ 7,894	\$ 24,847
Later than One Year and no Later than Five Years	8,262	6,451	33,481
Future finance charges	(4,756)	-	(8,541)
	<u>28,768</u>	<u>14,345</u>	<u>49,787</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:

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Site Subsidence	<i>in progress</i>	(5,775)	-	-	-	(5,775)
Classroom & Resource Flooding	<i>completed</i>	560	-	560	-	-
Special Needs Door	<i>completed</i>	300	-	300	-	-
Block 3 Modernisation	<i>in progress</i>	(15,005)	159,312	138,021	-	6,286
Totals		<u>(19,920)</u>	<u>159,312</u>	<u>138,881</u>	<u>-</u>	<u>511</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	6,286
Funds Due from the Ministry of Education	(5,775)
	<u>511</u>

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Site Subsidence	<i>in progress</i>	(5,175)	-	600	-	(5,775)
Classroom & Resource Flooding	<i>in progress</i>	560	-	-	-	560
Special Needs Door	<i>in progress</i>	300	-	-	-	300
Block 3 Modernisation	<i>in progress</i>	-	-	15,005	-	(15,005)
Totals		<u>(4,315)</u>	<u>-</u>	<u>15,605</u>	<u>-</u>	<u>(19,920)</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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration		
Full-time equivalent members	0.10	0.17
<i>Leadership Team</i>		
Remuneration		
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration		
Total full-time equivalent personnel	2.10	3.17

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		
Benefits and Other Emoluments		
Termination Benefits		

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	0.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total		
Number of People		

## 21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).



## 22. Commitments

### (a) Capital Commitments

At balance the Board of Trustees had the following capital commitment:

\$13,444 including GST to purchases classroom furniture during 2018.

(Capital commitments at 31 December 2016: nil).

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2017 Actual \$	2016 Actual \$
No later than One Year	2,687	8,728
Later than One Year and No Later than Five Years	8,503	11,190
Later than Five Years	-	-
	<u>11,190</u>	<u>19,918</u>

## 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:

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	93,461	168,852	112,871
Receivables	63,909	66,165	41,145
Total Loans and Receivables	<u>157,370</u>	<u>235,017</u>	<u>154,016</u>

### Financial liabilities measured at amortised cost

Payables	66,483	82,191	52,755
Finance Leases	28,768	14,345	49,787
Painting Contract Liability	16,088	14,177	14,177
Total Financial Liabilities Measured at Amortised Cost	<u>111,337</u>	<u>110,713</u>	<u>116,719</u>

## 25. Events After Balance Date

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



## Members of the Board of Trustees for year ended December 2017

Te Kura Kaupapa Māori o Manawatū has a very supportive Board of Trustees who deal with all personnel, financial and property issues. The Board meets regularly to carry out a multitude of tasks and is well supported by the whānau whānui of the Kura.

NAME:	POSITION:	HOW POSITION ON BOARD GAINED:	OCCUPATION:	TERM EXPIRES:
Mark Bignall	Member	Elected May 2013	Aluminium Installer	May 2019
Denise Marshall	Tūmuaki	January 2010-Current		
Hana Netana	Staff	Elected January 2015	Pouako	May 2019
Sean Bristow	Chairperson	Elected May 2016	Pouako	May 2019
Karen Kahuhoti	Treasurer	Elected May 2016	Head of School Secretary	May 2019
Sarah Tepania	Secretary	Elected May 2016	Pouako	May 2019
Rochelle Paranihi	Member	Elected May 2016	MBS/Iwi and Hapu Co-ordinating Tutor	May 2019

## Statement on Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017 the school received Kiwisport funding of \$1490.00 (excluding GST). The funding was spent on swimming lessons. This is done in Term 1 and Term 4. Also, while we used it we actually coded it to swimming instead of Kiwisport. We had 100% of students participating in swimming in 2017.

## Te Kura Kaupapa Māori o Manawatū Aorangi

<p><b>Strategic Aim:</b> TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.</p>	<p><b>Annual Aim:</b> Improve taurua potential to achieve in pānui.</p>
<p><b>Background Evidence:</b> The background evidence is provided using NWC1. From and the year level that the students are in.</p> <p><b>Analysis of kura wide data for 2017 shows that there are;</b></p> <ul style="list-style-type: none"> <li>72 students out of 110 students achieving or exceeding expectations in relation to their expected levels with NWRM pānui.</li> <li>37 of 56 girls across all Year levels are either achieving or exceeding their expected level of achievement.</li> <li>19 of 56 girls across all Year levels are working towards or requiring support for their expected level.</li> <li>36 of 54 boys across all Year levels are either achieving or exceeding in relation to their expected levels.</li> <li>19 of 54 boys across all year levels are working towards or requiring support for their expected level.</li> </ul> <p><b>Overall there are:</b></p> <ul style="list-style-type: none"> <li>38 girls and boys who require support or working towards their expected level</li> <li>15 of the 38 identified are Year 1 students.</li> <li>8 of the 38 identified are Year 2 students.</li> <li>3 of the 38 identified are Year 3 students.</li> <li>4 of the 38 identified are Year 4 students.</li> <li>3 of the 38 identified are Year 5 students.</li> <li>1 of the 38 identified are Year 6 students.</li> <li>3 of the 38 identified are Year 7 students.</li> <li>1 of the 38 identified is a Year 8 student.</li> </ul> <p>11 of the 38 students who are working towards their expected level are girls and 3 of the 38 students require support. 22 of the 38 students who are working towards their expected level are boys and 2 of the 38 students require support. What the data also highlights that majority of these students are identified in year 1 and 2 students.</p>	<p><b>Targets for 2017 year.</b></p> <ul style="list-style-type: none"> <li><b>75% of Year 8 students in 2017 will progress towards meeting their expected standard.</b></li> </ul> <p>13 of 14 Year 8 students were identified as achieving in relation to their expected level of achievement and 1 of the 14 students was identified as working towards their expected level.</p>



Actions: What have we done?	Outcomes: What happened?	Reasons for the variance. Why might it have happened?	Evaluation: Where to next?
1. Establish online 'Google Doc's for pānui reading levels, to collate feedback on progress of our Target Students.	<ul style="list-style-type: none"> <li>A shared 'Google Doc's was set up for all akomanga to provide evidence and engage in professional discussion around student achievement.</li> <li>Pouako developed better understanding of using a shared google doc.</li> <li>Pouako were able to provide constructive feedback on progress of target students.</li> </ul>	<ul style="list-style-type: none"> <li>A discrepancy in the graphs was found was using to determine students whanaketanga levels. This caused us to reflect on our Google Doc data collection system and remove the graph.</li> <li>Consistency of continuing to use the document to give feedback on our focus questions was not upheld.</li> <li>Pouako are at different stages in knowledge for providing constructive feedback.</li> </ul>	<ul style="list-style-type: none"> <li>Better management and understanding of assessments and processing.</li> <li>Continue to work collaboratively in each syndicate to maintain a robust process and the tracking of student achievement.</li> </ul>
2. Develop a robust system for the collection of data and scheduled times for assessments.	<ul style="list-style-type: none"> <li>SMT leaders prepared a schedule for TRM.</li> </ul>	4 new staff started in 2017 therefore needed to understand the system in the kura.	Encourage team members at PLG hui to manage their time effectively in completing tasks on time.
3. Prioritise students needs for support.	<ul style="list-style-type: none"> <li>Targeted students were identified through data and teacher feedback.</li> <li>Internal referrals were submitted and followed up by senco.</li> <li>Students were provided tailor made programmes.</li> </ul>	<ul style="list-style-type: none"> <li>Students of concern were discussed at PLG hui.</li> <li>Some students were identified with high learning needs and with behaviour issues.</li> <li>Teachers were new to reading programmes and assessments used.</li> </ul>	Monitor holistic needs of students that also includes their behaviour and individual needs.
4. Establish kura wide reading progression benchmarks.	Work in progress.	Due to the heavy workload of SMT, this was never a priority task.	Delegate this task.

<p>Strategic Aim: TKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.</p>	<p>Annual Aim: Improve teacher capability in the teaching of tuitiutu.</p> <p>Background Evidence: The background evidence is provided using NWRM Tuitiutu and the year found that the students are:</p> <p>Analysis of kura wide data for 2017 shows that there are;</p> <ul style="list-style-type: none"><li>• 63 students out of 110 students achieving or exceeding expectations in relation to their expected levels with NWRM tuitiutu.</li><li>• 42 of 56 girls across all Year levels are either achieving or exceeding their expected level of achievement.</li><li>• 14 of 56 girls across all year levels are working towards or requiring support for their expected level.</li><li>• 21 of 54 boys across all Year levels are either achieving or exceeding in relation to their expected levels.</li><li>• 33 of 54 boys across all year levels are working towards or requiring support for their expected level.</li></ul> <p>Overall there are:</p> <ul style="list-style-type: none"><li>• 47 girls and boys who require support or working towards their expected level</li><li>• 6 of the 47 identified are Year 1 students.</li><li>• 11 of the 47 identified are Year 2 students.</li><li>• 10 of the 47 identified are Year 3 students.</li><li>• 7 of the 47 identified are Year 4 students.</li><li>• 8 of the 47 identified are Year 5 students.</li><li>• 1 of the 47 identified are Year 6 students.</li><li>• 3 of the 47 identified are Year 7 students.</li><li>• 1 of the 47 identified is a Year 8 student.</li></ul> <p>9 of the 47 students who are working towards their expected level are girls and 5 of the 47 students require support.</p> <p>23 of the 47 students who are working towards their expected level are boys and 10 of the 47 students require support.</p>
	<p>Targets for 2017 were:</p> <ul style="list-style-type: none"><li>• 50% of Year 7 students for 2017 will make accelerated progress.</li></ul> <p>8 of 12 Year 7 students were identified as achieving in relation to their expected level of achievement and 1 of the 12 students was identified as exceeding expectations in relation to their expected level of achievement. 3 of the 12 students were identified as working towards their expected level.</p>

Actions: What have we done?	Outcomes: What happened?	Reasons for the variance. Why might it have happened?	Evaluation: Where to next?
1. Continue to review progress and achievement data.	Where staff had concerns, students learning (tuhituhi development) were discussed at kura teina PLG hui.  Data of target students are monitored by individual teaching staff.	Where staff had concerns, students learning (tuhituhi development) were discussed at kura teina PLG hui.  Data of target students is monitored by individual teaching staff.	Clear systems to be implemented by curriculum leaders by using schedules to effectively monitor throughout the year  Target students data to be tracked.  Develop and implement an effective and efficient tracking system for targeted students.
2. Ensure that the management and administration of tuhituhi evidence is clearly structured and a rigorous system is in place and adhered to.	Schedules for TRM are provided.  Teacher development in understanding the collation of a wide range of evidence is a new understanding that has evolved in 2017.	No formal internal PLD for tuhituhi this year as it was approved until term 4.  Assessment folders and the systems developed to collect and manage TRM assessments to be developed.	Discuss the effectiveness of the system used to collate store and manage assessment data.
3. Continue to monitor progress of students learning and reports to syndicate leaders	Discussions held at PLG meetings.  Red-flagged students are discussed regularly at PLG meetings.  Planning checks occur every second term?	• Whole school strategic planning systems need to be refreshed due to new staff.	SENCO to develop stringent monitoring systems for target students.
4. Continue to link annual objectives to individual teachers performance appraisals.	New appraisal system presented and support given early Dec 2017 as new staff on board.	Now appraisal online system implemented late in the year with the new changes.  JDs to be revised with extra responsibilities aligned to key roles eg. teacher obs, internal PLD	Set aside time at Staff and PLG hui to address Appraisals to ensure they are worked on throughout the year.
5. Develop a clear action plan with specific outcomes to improve teaching and knowledge of learning progressions.	PLD session on effective and efficient tuhituhi planning Dec 2017.  Moderation sessions held in syndicates hui.  Moderation between two staff members occurred in Kura Teina.  External facilitators in to review teachers experience and knowledge on TRM.	Moderation sessions held in teams rather than whole staff.  Kura Teina found it was easier to manage time effectively to moderate in buddies rather as a syndicate as not all team members were ready to moderate at the same time due to new staff learning at different stages.	Moderation sessions to be held with all staff to allow peer-moderation across various levels.
6. Continue with kura wide PLD for writing programmes.	Research, discussions held with PLD providers (Cribby, Makere, Daz) to support and inform our PLD plan. A PLD programme did not formally commence until late Term 4.		Engage in Kura wide PLD over the next two years.

<p><b>Strategic Aim:</b> TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.</p>	<p><b>Annual Aim:</b> Improve tauria potential to achieve in kōrero.</p> <p><b>The Kōwhiri Evidence:</b> The background evidence is provided using NWRM Kōwhiri and the year level that the students are in.</p> <p><b>Analysis of kura wide data for 2017 shows that there are;</b></p> <ul style="list-style-type: none"> <li>• 73 students out of 110 students achieving or exceeding expectations in relation to their expected levels with NWRM tūhitihi.</li> <li>• 43 of 56 girls across all Year levels are either achieving or exceeding their expected level of achievement.</li> <li>• 13 of 56 girls across all year levels are working towards or requiring support for their expected level.</li> <li>• 30 of 54 boys across all Year levels are either achieving or exceeding in relation to their expected levels.</li> <li>• 24 of 54 boys across all year levels are working towards or requiring support for their expected level.</li> </ul> <p><b>Overall there are:</b></p> <ul style="list-style-type: none"> <li>• 37 girls and boys who require support or working towards their expected level</li> <li>• 2 of the 37 identified are Year 1 students.</li> <li>• 10 of the 37 identified are Year 2 students.</li> <li>• 10 of the 37 identified are Year 3 students.</li> <li>• 6 of the 37 identified are Year 4 students.</li> <li>• 3 of the 37 identified are Year 5 students.</li> <li>• 1 of the 37 identified are Year 6 students.</li> <li>• 4 of the 37 identified are Year 7 students.</li> <li>• 1 of the 37 identified is a Year 8 student.</li> </ul> <p>10 of the 37 students who are working towards their expected level are girls and 3 of the 37 students require support. 18 of the 37 students who are working towards their expected level are boys and 6 of the 37 students require support.</p>
	<p><b>Targets for 2017 were:</b></p> <ul style="list-style-type: none"> <li>• 40% of Year 5 students in 2017 will progress to their expected whanaketanga level.</li> </ul> <p>12 of year 5 students in 2017 were achieving expectations in relation to their expected levels.</p>

Actions: What have we done?	Outcomes: What happened?	Reasons for the variance. Why might it have happened?	Evaluation: Where to next?
<p>1. Review the oral language programmes used.</p>	<ul style="list-style-type: none"> <li>• He Kōrero Taki resource was introduced as a new resource in akomanga;</li> <li>• - Experimented with Oral Language book by Sheena Cameron;</li> <li>• - Specific oral language learning intentions were included in all other marau area</li> <li>• - The Aromatawai Reo Ā-Waha assessment folder was predominantly used for determining the needs of students oral language. This did not include feedback or assessing of the needs seen during Paepac time or while conversing informally.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff required PLD on He Kōrero Taki resource was not presented or explained;</li> <li>• Learning goals need to be established for the paepae and linked into the oral language planning and assessment</li> </ul>	<p>Monitor the planning and/or integration of oral language programmes.</p>
<p>2. Review assessments used for oral language.</p>	<p>Aromatawai reo ā waha; Hopukina.</p>	<p>Pouako are more familiar and confident with standardised assessments.</p> <p>Within the junior school (New Entrants), the Aromatawai Reo Ā-Waha assessment folder was used to determine their oral vocabulary/ word recognition knowledge and their ability to communicate ideas using appropriate language and grammar.</p>	<p>Further experiment with integrated assessment (tuhi, pĀnui, kĀrero).</p> <p>Analysis of data and strategic planning around integrated planning teaching and assessment of all three TRM strands.</p> <p>Re-visit the validity of tairongo and formative assessment practices.</p>
<p>Seek alternative options to assessing Te Reo Ā-Waha, kura wide, in particular, at the senior level of kura.</p>	<p>More authentic and practical tasks were set up to seek learning goals for students.</p>	<p>The Hopukina assessment was unfamiliar to teaching staff. It appeared to be a very lengthy process. Only parts of the Hopukina assessment were relevant to the teaching programmes. Ā The entire assessment did not always link to learning.</p>	<p>Re-visit the validity of tairongo and formative assessment practices.</p> <p>Look into PD with the He Kōrero Taki assessment resource.</p>

## *Te Kura Kaupapa Māori o Manawatū 2016 Annual Plan - Pāngarau Tau Aims and Targets*

<p><b>Strategic Aim:</b> TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.</p>	
<p><b>Annual Aim:</b> Improve teacher capability in the teaching of Pāngarau Tau.</p>	
<p><b>Background Evidence:</b> The background evidence is provided in the NWRM Pāngarau and the year level that the students are in.</p> <p><b>Analysis of kura wide data for 2017 shows that there are;</b></p> <ul style="list-style-type: none"> <li>• 73 students out of 110 students achieving or exceeding expectations in relation to their expected levels with NWRM pāngarau.</li> <li>• 37 of 56 girls across all Year levels are either achieving or exceeding their expected level of achievement.</li> <li>• 19 of 56 girls across all year levels are working towards or requiring support for their expected level.</li> <li>• 36 of 54 boys across all Year levels are either achieving or exceeding in relation to their expected levels.</li> <li>• 18 of 54 boys across all year levels are working towards or requiring support for their expected level.</li> </ul> <p><b>Overall there are:</b></p> <ul style="list-style-type: none"> <li>• 37 girls and boys who require support or working towards their expected level</li> <li>• 4 of the 37 identified are Year 1 students.</li> <li>• 6 of the 37 identified are Year 2 students.</li> <li>• 5 of the 37 identified are Year 3 students.</li> <li>• 9 of the 37 identified are Year 4 students.</li> <li>• 1 of the 37 identified are Year 6 students.</li> <li>• 6 of the 37 identified are Year 7 students.</li> <li>• 6 of the 37 identified is a Year 8 student.</li> </ul> <p>17 of the 37 students who are working towards their expected level are girls and 2 of the 37 students require support. 16 of the 37 students who are working towards their expected level are boys and 2 of the 37 students require support.</p>	
<p><b>Targets for 2017 were:</b></p> <ul style="list-style-type: none"> <li>• To have at least 40 % of Tau 4-6 working at or above the expected level for their age.</li> <li>• There are 37 students that are identified as Tau 4 - 6. 27 of the 37 students were achieving or exceeding expectations in relation to their expected levels with pāngarau tau.</li> </ul>	

Actions: What have we done?	Outcomes: What happened?	Reasons for the variance. Why might it have happened?	Evaluation: Where to next?
1. Further modifications required to the data sheet to document next learning steps for each group of students.	New online data sheet implemented at the beginning of T1 by new Pāngarau Lead Teacher.	Data sheets still collected in paper form. Inclusion of next learning steps was an indication of individual class data analysis and setting learning intentions.	Re-establish expectations for keeping up with data collection.
Modify year plan to include at least one term to focus on collecting reliable informal assessment evidence.	Assessment data not formally collected by PLT in Term 3 to allow more informal assessments.	Lack of internal explanation and discussion on informal/formative assessment.	Re-visit the validity of learning and formative assessment practices.
Explore ways to collect data via other means eg. Google Doc, SMS - Assembly, TWaR.	New online data sheet implemented at the beginning of T1 by new Pāngarau Lead Teacher.  SMS is now used for reporting to whānau and data entered can now be extracted for analysis in various forms.	Extracting data through the SMS has reduced the amount of energy spent on collecting data sheets in paper form and collating and analysing that data.	Further exploration into TWaR still needs to occur.
Whole school intervention strategies are needed to address the large amount of students needing assistance.	Extra teacher aide support given to classes with the targeted year groups (Aotea and Rangiora).  Hāiaka Tautoko developed and implemented for targeted students in Kura Teina.  External Pāngarau Facilitator worked with a targeted Yr8 to accelerate their learning.	Hāiaka Tautoko programme was effective when it was consistent. A TA was sometimes re-assigned to other tasks when needed.  Pāngarau Facilitator moved on to new mahi and was no longer available. A New Pāngarau Facilitator was only able to support these students from a distance.	SENCO to work in collaboration with curr
Continue to use the Teacher Inquiry model to improve classroom teacher practice. A Move towards peer inquiry projects and allow sufficient time in PLG or QLC to regularly discuss, reflect and evaluate.	This needs to be lead by someone.	No one really took this on board to drive Teacher Inquiry.	
Whole school PMS & Appraisal processes need to be clearly established and/or re-affirmed to be included as part of the teacher practice obs process.	Work in progress.	The Appraisal process was not really addressed until the end of the year.	Appraisals are addressed consistently through staff and plg hui. Ensure
Continue to include discussions about links between Tau and Whenu Kā during all workshops.	Work in progress.	Our 2017 focus was more around Whenu Kā development.	Consider having PD during PLG hui when the need arises.