

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TE KURA KAUPAPA MAORI O MANAWATU'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Te Kura Kaupapa Maori o Manawatu (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2018 the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and the Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

TE KURA KAUPAPA MAORI O MANAWATU

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 4209

Principal: Denise Marshall

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

School Postal Address: 88 Rhodes Drive, Kelvin Grove, Palmerston North, 4414

School Phone: 06 354 2900

School Email: tkkmom@tkkmom.ac.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Sean Bristow	Chair Person	Elected	Jun 2019
Denise Marshall	Principal	ex Officio	
Sarah Tepania	Parent Rep	Elected	Jun 2019
Karen Kahukoti	Parent Rep	Elected	Jun 2019
Mark Bignall	Parent Rep	Elected	Jun 2019
Rochelle Paranihi	Parent Rep	Elected	Jun 2019
Hana Netana	Staff Rep	Elected	Jun 2019

Accountant / Service Provider: Education Services Ltd

TE KURA KAUPAPA MAORI O MANAWATU

Annual Report - For the year ended 31 December 2018

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Te Kura Kaupapa Maori o Manawatu

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Sean Bristow

Full Name of Board Chairperson

Denise Marshall

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

27/05/19

Date:

27/05/19

Date:

Te Kura Kaupapa Maori o Manawatu
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,365,872	1,273,025	1,391,361
Locally Raised Funds	3	42,363	13,400	137,719
Interest Earned		135	200	221
Gain on Sale of Property, Plant and Equipment		295	-	-
		<u>1,408,665</u>	<u>1,286,625</u>	<u>1,529,301</u>
Expenses				
Locally Raised Funds	3	46,636	24,320	98,201
Learning Resources	4	795,484	743,954	853,933
Administration	5	172,911	187,715	165,460
Finance Costs		4,092	4,162	4,580
Property	6	285,145	243,324	282,359
Depreciation	7	47,549	37,014	41,131
Loss on Disposal of Property, Plant and Equipment		-	-	29
Transport		68,012	30,000	87,635
		<u>1,419,829</u>	<u>1,270,489</u>	<u>1,533,328</u>
Net Surplus / (Deficit)		(11,164)	16,136	(4,027)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(11,164)</u>	<u>16,136</u>	<u>(4,027)</u>

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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	218,373	215,251	210,252
Total comprehensive revenue and expense for the year	(11,164)	16,136	(4,027)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	4,229	-	-
Contribution - SNUP	-	-	12,148
Equity at 31 December	211,438	231,387	218,373
 Retained Earnings	 211,438	 231,387	 218,373
Equity at 31 December	211,438	231,387	218,373

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 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	101,303	67,497	93,461
Accounts Receivable	9	49,395	41,145	63,909
GST Receivable		6,425	4,241	29,049
Prepayments		1,228	1,990	2,375
Inventories	10	22,345	15,729	16,485
		180,696	130,602	205,279
Current Liabilities				
Accounts Payable	12	62,688	52,755	66,483
Revenue Received in Advance	13	17,810	9,691	11,023
Provision for Cyclical Maintenance	14	18,295	19,800	18,136
Painting Contract Liability - Current Portion	15	6,819	6,819	6,819
Finance Lease Liability - Current Portion	16	7,181	7,091	21,478
Funds held for Capital Works Projects	17	421	-	511
		113,214	96,156	124,450
Working Capital Surplus/(Deficit)		67,482	34,446	80,829
Non-current Assets				
Property, Plant and Equipment	11	182,519	217,204	180,041
		182,519	217,204	180,041
Non-current Liabilities				
Provision for Cyclical Maintenance	14	33,428	15,128	25,940
Painting Contract Liability	15	5,135	5,135	9,267
Finance Lease Liability	16	-	-	7,290
		38,563	20,263	42,497
Net Assets		211,438	231,387	218,373
Equity		211,438	231,387	218,373

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 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		418,056	400,430	412,842
Locally Raised Funds		60,282	13,400	129,888
Goods and Services Tax (net)		22,624	-	(24,808)
Payments to Employees		(181,286)	(154,800)	(199,881)
Payments to Suppliers		(235,516)	(222,218)	(297,289)
Cyclical Maintenance Payments in the year		-	(5,000)	-
Interest Paid		(4,092)	(4,162)	(4,580)
Interest Received		136	200	220
Net cash from / (to) the Operating Activities		80,204	27,850	16,392
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	200
Purchase of PPE (and Intangibles)		(49,724)	(48,000)	(25,537)
Net cash from / (to) the Investing Activities		(49,724)	(48,000)	(25,337)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,229	-	-
Finance Lease Payments		(19,113)	(25,224)	(23,342)
Painting contract payments		(6,819)	-	(7,699)
Funds Held for Capital Works Projects		(935)	-	20,576
Net cash from Financing Activities		(22,638)	(25,224)	(10,465)
Net increase/(decrease) in cash and cash equivalents		7,842	(45,374)	(19,410)
Cash and cash equivalents at the beginning of the year	8	93,461	112,871	112,871
Cash and cash equivalents at the end of the year	8	101,303	67,497	93,461

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

For the year ended 31 December 2018

1. Statement of Accounting Policies

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 2018 to 31 December 2018 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 of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment 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. 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, 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	289,637	311,205	311,562
Teachers' salaries grants	656,686	674,749	679,860
Use of Land and Buildings grants	235,066	195,587	235,125
Resource teachers learning and behaviour grants	1,295	2,000	2,389
Other MoE Grants	83,568	4,484	74,790
Transport grants	88,389	85,000	87,635
Other government grants	11,231	-	-
	<u>1,365,872</u>	<u>1,273,025</u>	<u>1,391,361</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	14,020	700	13,150
Bequests & Grants	1,000	1,000	14,045
Activities	20,579	9,000	100,148
Trading	2,657	2,200	1,668
Fundraising	4,107	500	8,708
	<u>42,363</u>	<u>13,400</u>	<u>137,719</u>
Expenses			
Activities	37,308	22,270	88,466
Trading	9,328	2,050	7,766
Fundraising costs	-	-	1,969
	<u>46,636</u>	<u>24,320</u>	<u>98,201</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(4,273)</u>	<u>(10,920)</u>	<u>39,518</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	7,681	16,905	12,569
Library resources	234	1,000	508
Employee benefits - salaries	780,453	720,049	833,152
Staff development	7,116	6,000	7,704
	<u>795,484</u>	<u>743,954</u>	<u>853,933</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,429	5,300	5,271
Board of Trustees Expenses	6,272	11,054	14,484
Communication	10,288	8,880	7,042
Consumables	12,675	17,800	12,702
Operating Lease	87	8,800	-
Other	11,442	10,181	6,234
Employee Benefits - Salaries	110,288	109,500	106,549
Insurance	8,438	4,500	4,978
Service Providers, Contractors and Consultancy	6,900	7,700	6,900
Vehicle Expenses	1,092	4,000	1,300
	<u>172,911</u>	<u>187,715</u>	<u>165,460</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	11,594	11,390	8,894
Cyclical Maintenance Expense	7,647	9,488	9,852
Grounds	7,755	6,550	5,390
Heat, Light and Water	8,137	8,100	8,463
Rates	499	800	610
Repairs and Maintenance	4,776	6,989	12,347
Use of Land and Buildings	235,066	195,587	235,125
Security	1,904	820	798
Consultancy And Contract Services	7,767	3,600	880
	<u>285,145</u>	<u>243,324</u>	<u>282,359</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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	4,488	4,143	4,604
Furniture and Equipment	12,022	7,802	8,669
Information and Communication Technology	9,562	5,798	6,443
Leased Assets	21,179	19,059	21,179
Library Resources	298	212	236
	<u>47,549</u>	<u>37,014</u>	<u>41,131</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	588	-	218
WPT Current Account	12,032	19,001	3,681
WPT Business Online Saver (01)	57,556	31,606	67,489
WPT Business Online Saver (90)	28,934	16,730	22,073
Credit Card	393	160	-
Prepaid Card	1,800	-	-
	<u>101,303</u>	<u>67,497</u>	<u>93,461</u>

Cash equivalents for Cash Flow Statement

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

Of the \$101,303 Cash and Cash Equivalents, \$6,196 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	1,276	3,257	12,749
Interest Receivable	-	-	1
Teacher Salaries Grant Receivable	48,119	37,888	51,159
	<u>49,395</u>	<u>41,145</u>	<u>63,909</u>
Receivables from Exchange Transactions	1,276	3,257	12,750
Receivables from Non-Exchange Transactions	48,119	37,888	51,159
	<u>49,395</u>	<u>41,145</u>	<u>63,909</u>



10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Kura Kakahu / Uniforms	22,345	15,729	16,485
	<u>22,345</u>	<u>15,729</u>	<u>16,485</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	79,023	-	-	-	(4,488)	74,535
Furniture and Equipment	51,525	37,427	-	-	(12,022)	76,928
Information and Communication Tech	18,688	12,827	-	-	(9,562)	21,955
Leased Assets	29,455	-	(228)	-	(21,179)	8,049
Library Resources	1,350	-	-	-	(298)	1,052
Balance at 31 December 2018	<u>180,041</u>	<u>50,254</u>	<u>(228)</u>	<u>-</u>	<u>(47,549)</u>	<u>182,519</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	252,070	(177,535)	74,535
Furniture and Equipment	282,036	(205,108)	76,928
Information and Communication	125,140	(103,185)	21,955
Motor Vehicles	28,591	(28,591)	-
Leased Assets	77,352	(69,303)	8,049
Library Resources	10,284	(9,232)	1,052
Balance at 31 December 2018	<u>775,473</u>	<u>(592,954)</u>	<u>182,519</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
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
Balance at 31 December 2017	<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 \$
2017			
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
Balance at 31 December 2017	<u>727,195</u>	<u>(547,154)</u>	<u>180,041</u>



12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	7,917	8,610	9,176
Accruals	5,429	5,194	5,271
Capital accruals for PPE items	529	-	-
Employee Entitlements - salaries	48,119	37,888	51,159
Employee Entitlements - leave accrual	694	1,063	877
	<u>62,688</u>	<u>52,755</u>	<u>66,483</u>
Payables for Exchange Transactions	62,688	52,755	66,483
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>62,688</u>	<u>52,755</u>	<u>66,483</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income Received in Advance	17,810	9,691	11,023
	<u>17,810</u>	<u>9,691</u>	<u>11,023</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	44,076	25,440	42,952
Increase to the Provision During the Year	7,647	9,488	9,852
Use of the Provision During the Year	-	-	(8,728)
Provision at the End of the Year	<u>51,723</u>	<u>34,928</u>	<u>44,076</u>
Cyclical Maintenance - Current	18,295	19,800	18,136
Cyclical Maintenance - Term	33,428	15,128	25,940
	<u>51,723</u>	<u>34,928</u>	<u>44,076</u>

15. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	6,819	6,819	6,819
Non Current Liability	5,135	5,135	9,267
	<u>11,954</u>	<u>11,954</u>	<u>16,086</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 and other ICT equipment. Minimum lease payments payable:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	8,153	7,091	25,262
Later than One Year and no Later than Five Years	-	-	8,262
	<u>8,153</u>	<u>7,091</u>	<u>33,524</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:

	2018	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)
Block 3 Modernisation	<i>in progress</i>	6,286	12,862	12,952	-	6,196
Totals		<u>511</u>	<u>12,862</u>	<u>12,952</u>	<u>-</u>	<u>421</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	6,196
Funds Due from the Ministry of Education	(5,775)
	<u>421</u>

	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>

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.07	0.10
<i>Leadership Team</i>		
Remuneration	247,877	205,237
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	247,877	205,237
Total full-time equivalent personnel	3.07	2.10

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

The Board of Trustees have the following capital commitment at 31 December 2018:

a) \$7,811 for sport turf during 2019.

(Capital commitments at 31 December 2017: \$13,444).

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

No later than One Year
Later than One Year and No Later than Five Years
Later than Five Years

2018 Actual \$	2017 Actual \$
-	-
-	-
-	-
-	-

(b) 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:

No later than One Year
Later than One Year and No Later than Five Years
Later than Five Years

2018 Actual \$	2017 Actual \$
2,694	2,687
5,809	8,503
-	-
8,503	11,190

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	101,303	67,497	93,461
Receivables	49,395	41,145	63,909
Total Loans and Receivables	150,698	108,642	157,370

Financial liabilities measured at amortised cost

Payables	62,688	52,755	66,483
Finance Leases	7,181	7,091	28,768
Painting Contract Liability	11,954	11,954	16,086
Total Financial Liabilities Measured at Amortised Cost	81,823	71,800	111,337

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.

27. Breach of Borrowing Authority

The Board has failed to comply with Section 67 of the Education Act 1989 in that no authority is held from the Ministry of Education for borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the breach is assessed at \$3,009 in excess of the 10% allowable limit. (2017: nil).



Te Kura Kaupapa Māori o Manawatū 2018 Analysis of Variance

Strategic Aim: TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.									
Annual Aim: Improve tauria potential to achieve in pānui.									
Targets for 2018:									
• 50% tauria currently in Year 2 - 3 will achieve progress in pānui.									
Background Evidence: The evidence is provided usingTMOA Pānui Taumata and the year levels that the students are in.									
Assessment Title	Property Title	Year Level	1 He Pipi	1 He Kaha	1 He Kaha Ake	1 He Pakari	2	3	4 Total
Whānau ā-Tau 2018	Ā-PĀNUI	1	1		2	3		8	10 24
		2	9	5	1				15
		3	1	3	2	3	1		10
		4		3	6	8			17
		5				1	6	3	10
		6				1	5	2	8
		7					1	8	2 11
		8					1	1	4 6
Total			11	11	11	16	14	22 16 101	
Analysis: Pouako have identified learners that required learning support and worked along the senco to implement reading programmes to accelerate student achievement.									
Actions: What have we done?	Outcomes: What happened?	Resons for the variance. Why might it have happened?				Evaluation: Where to next?			
3. Prioritise students needs for support.	<ul style="list-style-type: none">Targeted students were identified through data and teacher feedback.Internal referrals were submitted and followed up by senco.Students were provided tailor made programmes.2 students received In Classroom support for two terms.	<ul style="list-style-type: none">Students of concern were discussed at PLG hui.Some students were identified with high learning needs and with behaviour issues.Students entering into kura with limited te reo māori language.Students entering into kura have high learning needs.Shortage of staff to assist with the teaching of individual programmes.				<ul style="list-style-type: none">Build on students language. Provide more scaffolding for students to engage in social language.Continued individualised programme required for those students who require extra assistance.			

2. Implement Oral language intervention programme	All learners entering the kura were assessed for oral language using the porowha programme. Learners were provided 15minute 1 on 1 learning. Learners were monitored and provided intervention earlier in the akomanga.	Tairua enter in kura with various range of Te Reo Māori. Students with strong language are exited early from the programme. Learners have high absenteees. English language is the priority language in the home.	Develop and extend vocabulary. Follow up with Kupu Tahī programme.
3. Consistent resources, readers and alphabet to be used for home work support.	Sent readers home for homework. Alphabet sheets and flash cards used for home work. Expectation that this is done at least 3 times a week.	Tairua forgetting their journal/reader bag and left at home. Lack of support from home to be consistent in reading homework. Pouako reluctant to send journals/readers home when others havent been returned.	Continue to build tairua and whānau engagement for the enjoyment of reading at home.

Strategic Aim: TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.

Annual Aim: Improve teacher capability in the teaching of tuhihihi.

Targets for 2018:

- 50% tairua currently in Year 2 - 3 will achieve progress in tuhihihi.

Background Evidence: The evidence is provided usingTMOA Tuhihihi Taumata and the year level that the students are in.

Assessment Title	Property Title	Year Level	1 He Pipi	1 He Kaha	1 He Kaha Ake	1 He Pakari	2	3	4	Total
Pūrongo ā-Tau 2018	Ā-TUHIITUHI	2	11	3	1	2	3	5	10	24
		3	1	4	5					15
		4		4	10	3				10
		5	1			4	5			17
		6			1	2	4	1		8
		7					7	3	1	11
		8					1	1	4	6
		Total		14	11	20	11	20	10	15

Analysis:			
Actions: What have we done?	Outcomes: What happened?	Resons for the variance. Why might it have happened?	Evaluation: Where to next?

1. Teachers intense professional learning development in writing	Teachers received individualised PLD for writing. Consistent feedback/feedforward from PLD provider. 1-1 mentoring administration of assessment tools Mentoring analysis of aromatawai results In class observations Moderation processes	Teachers are all at different stages in learning. Two beginning teachers. There were a variety of writing strands taught for different needs and year groups. Junior staff linked the oral language with writing.	Teachers developed confidence and motivation. 2019 focus is for teaching staff to continue with professional development.
2. Teacher work collaboratively.	Teachers shared knowledge on new information learnt. Teachers gained confidence and able to discuss the needs of their students with their colleagues	Variety of experience in teaching years from 2 years experience to 17 years experience. Positive relationship with colleagues. Opportunities to feel safe in contributing to a forum.	Teachers need to continue to share and discuss their findings on student achievement.
3. Continue to monitor progress of students learning and reports to syndicate leaders	Teachers share their assessments in PLGs and with Senco All assessments are moderated and discussed at length for students needs.	<ul style="list-style-type: none"> New teachers understanding of assessments. Teachers unable to meet scheduled times for assessments due to workload staff shortage. Various assessments for different year groups 	Continue to manage assessment schedule.

Strategic Aim: TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.

Annual Aim: Improve tauira potential to achieve in kōrero.

Targets for 2018:

- All Year 7 and 8 tauira achieve progress in kōrero.

Background Evidence: The evidence is provided using TMOA Kōrero Taumata and the year level that the students are in.

Assessment Title	Property Title	Year Level	1 He Pipī	1 He Kaha	1 He Kaha Ake	1 He Pakari	2	3	4	Total	
Pūrongo ā-Tau 2018	Ā-WAHA		1				2	3	5	10	
			5	6		3	1			15	
			1			5	3	1		10	
				2		11	4			17	
						2	7	1		10	
						1	2	5		8	
									10	1	11
									1	1	6
Total		7	8	24	20	11	16	15	101		

Analysis: The oral language of our taurira are developing in the Junior syndicate. This will be continue to be a focus for 2019.			
Actions: What have we done?	Outcomes: What happened?	Resons for the variance. Why might it have happened?	Evaluation: Where to next?
1. Review assessments used for oral language.	Aromatawai reo ā waha; Hopukina PLD RTM assisted with beginning teachers for oral language assessments.	Teachers are at various stages in teaching oral language for different levels and understanding the assessments for their students level. Various levels for te reo māori.	Whānau engagement and professional development in strengthen their own language te reo māori.
2. Develop a quality language programme for taurira and their learning needs.	More authentic and practical tasks with indepth learning of the language. PLD with the He Kōrero Taki assessment resource.	<ul style="list-style-type: none"> Taurira are at various levels for te reo māori language. English is the main language at home. 	Provide more kiwaha and whakatauki to enhance the social language and communications.

Strategic Aim: TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.

Annual Aim: Improve teacher capability in the teaching of Pāngarau Tau.

Background Evidence: The background evidence is provided using TMOA Pāngarau Taumata and the year level that the students are in.							
Assessment Title	Property Title	Year Level	1	2	3	4	Total
Pūrongo ā-Tau 2018	TMOA	2	2	5	5	8	20
		3	2				2
		4	10				10
		5	8	8	1		17
		6	4	6			10
		7	3	5			8
		8			7	1	8
				1	1	4	6
Total			29	25	14	13	81

Analysis:
Taurira require assistance in all year groups for pangarau.

Actions: What have we done?	Outcomes: What happened?	Resons for the variance. Why might it have happened?	Evaluation: Where to next?
Continue to provide a sound pangarau programme	<p>Teachers delivered a pangarau programme at least 3 times a week.</p> <p>There was no lead teacher to lead and support the pangarau programme.</p>	<p>Various knowledge and experience from all teaching staff.</p> <p>Staff shortage.</p> <p>Interruption of delivery of programmes due to high turnover of relievers.</p>	Provide professional development for all teachers to further develop their skills in Pāngarau.

Statement on Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received Kiwisport funding of \$1389 (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 2018.