

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TE KURA KAUPAPA MAORI O MANAWATU'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* 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 2020

School Directory

Ministry Number: 4209

Principal: Roberta Kaiwai-paterangi

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: admin@tkkmom.ac.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Jo Rata	Chairperson	Elected	Jun 2022
Denise Marshall	Principal	ex Officio	Jan 2020
Hana Netana	Acting Principal	ex Officio	Jan 2021
Phyllis Fitzgerald	Principal	ex Officio	Jan 2021
Mark Bignall	Parent Rep	Elected	Jun 2022
Liza Whaiapu	Parent Rep	Elected	Jun 2022
Narelle Cribb	Parent Rep	Elected	Jun 2022
Cleo Hotereni	Parent Rep	Elected	Jun 2022
Debbie Marshall	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

TE KURA KAUPAPA MAORI O MANAWATU

Annual Report - For the year ended 31 December 2020

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Te Kura Kaupapa Maori o Manawatu

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Jo Rata

Full Name of Board Chairperson

AMRSD

Signature of Board Chairperson

14/5/21

Date:

Roberta Kairangi Paterangi

Full Name of Principal

RKP

Signature of Principal

14/5/21

Date:

Te Kura Kaupapa Maori o Manawatu

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,342,321	1,321,495	1,284,500
Locally Raised Funds	3	20,263	13,300	68,763
Interest income		138	150	119
Gain on Sale of Property, Plant and Equipment		-	-	1,316
		<u>1,362,722</u>	<u>1,334,945</u>	<u>1,354,698</u>
Expenses				
Locally Raised Funds	3	32,280	42,300	75,037
Learning Resources	4	680,557	742,086	732,468
Administration	5	200,911	170,341	162,178
Finance		3,600	3,600	3,673
Property	6	312,424	284,089	248,237
Depreciation	7	49,692	29,731	47,116
Loss on Disposal of Property, Plant and Equipment		-	-	659
Loss on Uncollectable Accounts Receivable		-	-	1,276
Transport		63,002	50,000	75,991
		<u>1,342,466</u>	<u>1,322,147</u>	<u>1,346,635</u>
Net Surplus / (Deficit) for the year		<u>20,256</u>	<u>12,798</u>	<u>8,063</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>20,256</u></u>	<u><u>12,798</u></u>	<u><u>8,063</u></u>

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



Te Kura Kaupapa Maori o Manawatu **Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>219,501</u>	<u>212,825</u>	<u>211,438</u>
Total comprehensive revenue and expense for the year		20,256	12,798	8,063
Capital Contributions from the Ministry of Education				
Equity at 31 December	23	<u>239,757</u>	<u>225,623</u>	<u>219,501</u>
Retained Earnings		239,757	225,623	219,501
Equity at 31 December		<u>239,757</u>	<u>225,623</u>	<u>219,501</u>

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



Te Kura Kaupapa Maori o Manawatu Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	40,615	135,650	117,690
Accounts Receivable	9	68,983	49,395	46,285
GST Receivable		6,901	6,425	7,702
Prepayments		4,653	1,228	2,861
Inventories	10	15,895	22,345	15,216
Funds owed for Capital Works Projects	17	41,457	-	-
		178,504	215,043	189,754
Current Liabilities				
Accounts Payable	12	41,818	62,688	62,416
Revenue Received in Advance	13	18,443	17,810	11,543
Provision for Cyclical Maintenance	14	2,182	18,295	20,589
Painting Contract Liability - Current Portion	15	4,125	4,125	6,819
Finance Lease Liability - Current Portion	16	19,213	7,181	26,840
Funds held for Capital Works Projects	17	-	-	18,958
		85,781	110,099	147,165
Working Capital Surplus/(Deficit)		92,723	104,944	42,589
Non-current Assets				
Property, Plant and Equipment	11	195,284	148,388	231,455
		195,284	148,388	231,455
Non-current Liabilities				
Provision for Cyclical Maintenance	14	32,813	27,709	27,650
Painting Contract Liability	15	-	-	1,009
Finance Lease Liability	16	15,437	-	25,884
		48,250	27,709	54,543
Net Assets		239,757	225,623	219,501
Equity		239,757	225,623	219,501

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



Te Kura Kaupapa Maori o Manawatu Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		425,004	429,743	435,672
Locally Raised Funds		26,013	13,600	63,407
Goods and Services Tax (net)		801	-	(1,277)
Payments to Employees		(216,806)	(165,500)	(170,808)
Payments to Suppliers		(213,292)	(187,198)	(264,144)
Cyclical Maintenance Payments in the year		-	(2,400)	-
Interest Paid		(3,600)	(3,600)	(3,673)
Interest Received		138	150	119
Net cash from/(to) Operating Activities		18,258	84,795	59,296
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(4,757)	(20,500)	(25,877)
Net cash from/(to) Investing Activities		(4,757)	(20,500)	(25,877)
Cash flows from Financing Activities				
Finance Lease Payments		(25,534)	(29,948)	(22,976)
Painting contract payments		(3,703)	-	(6,819)
Funds Held for Capital Works Projects		(61,339)	-	12,763
Net cash from/(to) Financing Activities		(90,576)	(29,948)	(17,032)
Net increase/(decrease) in cash and cash equivalents		(77,075)	34,347	16,387
Cash and cash equivalents at the beginning of the year	8	117,690	101,303	101,303
Cash and cash equivalents at the end of the year	8	40,615	135,650	117,690

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

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



Te Kura Kaupapa Maori o Manawatu

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura Kaupapa Maori o Manawatu (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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



Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

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



j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	5-40 years
Furniture and Equipment	0-10 years
Information and Communication	4 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Instruments

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

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

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



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	312,228	318,718	285,690
Teachers' Salaries Grants	624,798	656,686	646,135
Use of Land and Buildings Grants	286,826	235,066	206,445
Resource Teachers Learning and Behaviour Grants	261	-	-
Other MoE Grants	39,568	26,025	56,598
Transport grants	78,640	85,000	89,632
	<u>1,342,321</u>	<u>1,321,495</u>	<u>1,284,500</u>

The school has opted in to the donations scheme for this year. Total amount received was \$14,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$3,219 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	1,141	5,500	5,068
Bequests & Grants	3,203	1,000	9,508
Activities	5,382	5,700	40,268
Trading	6,562	700	12,134
Fundraising	3,975	400	1,785
	<u>20,263</u>	<u>13,300</u>	<u>68,763</u>
Expenses			
Activities	19,531	37,300	57,965
Trading	10,893	5,000	12,370
Fundraising (Costs of Raising Funds)	-	-	4,702
Other Locally Raised Funds Expenditure	1,856	-	-
	<u>32,280</u>	<u>42,300</u>	<u>75,037</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(12,017)</u>	<u>(29,000)</u>	<u>(6,274)</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	18,391	18,400	15,884
Library Resources	-	1,000	-
Employee Benefits - Salaries	656,055	712,686	710,175
Staff Development	6,111	10,000	6,409
	<u>680,557</u>	<u>742,086</u>	<u>732,468</u>



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,760	5,760	5,592
Board of Trustees Fees	-	4,300	1,860
Board of Trustees Expenses	3,041	7,070	9,913
Communication	6,560	8,330	6,533
Consumables	10,453	12,650	10,989
Operating Lease	127	-	319
Other	9,812	7,731	7,054
Employee Benefits - Salaries	149,602	109,500	106,521
Insurance	6,617	5,000	4,911
Service Providers, Contractors and Consultancy	6,900	7,200	6,900
Vehicle Expenses	2,039	2,800	1,586
	<u>200,911</u>	<u>170,341</u>	<u>162,178</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,746	11,000	11,440
Cyclical Maintenance Expense	(13,244)	9,193	(3,484)
Grounds	7,221	7,050	8,701
Heat, Light and Water	8,324	8,100	8,276
Rates	463	800	586
Repairs and Maintenance	6,778	7,460	11,480
Use of Land and Buildings	286,826	235,066	206,445
Security	979	920	691
Consultancy And Contract Services	4,331	4,500	4,102
	<u>312,424</u>	<u>284,089</u>	<u>248,237</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	5,120	3,050	4,833
Furniture and Equipment	13,602	8,124	12,875
Information and Communication Technology	9,225	5,626	8,916
Leased Assets	21,536	12,745	20,197
Library Resources	209	186	295
	<u>49,692</u>	<u>29,731</u>	<u>47,116</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	3,034	1,800	1,583
Bank Current Account	35,977	47,360	29,545
Bank Call Account	1,604	86,490	86,562
Cash and cash equivalents for Statement of Cash Flows	<u>40,615</u>	<u>135,650</u>	<u>117,690</u>

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



9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,515	1,276	365
Receivables from the Ministry of Education	2,460	-	-
Banking Staffing Underuse	33,252	-	-
Teacher Salaries Grant Receivable	31,756	48,119	45,920
	<u>68,983</u>	<u>49,395</u>	<u>46,285</u>
Receivables from Exchange Transactions	3,975	1,276	365
Receivables from Non-Exchange Transactions	65,008	48,119	45,920
	<u>68,983</u>	<u>49,395</u>	<u>46,285</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Kura Kakahu / Uniforms	15,895	22,345	15,216
	<u>15,895</u>	<u>22,345</u>	<u>15,216</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	81,628	700	-	-	(5,120)	77,208
Furniture and Equipment	70,829	4,056	-	-	(13,602)	61,283
Information and Communication Tech	19,025	-	-	-	(9,225)	9,800
Leased Assets	59,216	8,765	-	-	(21,536)	46,445
Library Resources	757	-	-	-	(209)	548
Balance at 31 December 2020	<u>231,455</u>	<u>13,521</u>	<u>-</u>	<u>-</u>	<u>(49,692)</u>	<u>195,284</u>

The net carrying value of equipment held under a finance lease is \$46,445 (2019: \$59,216)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Building Improvements	239,689	(162,481)	77,208
Furniture and Equipment	264,088	(202,805)	61,283
Information and Communication	126,325	(116,525)	9,800
Motor Vehicles	28,591	(28,591)	-
Leased Assets	110,105	(63,660)	46,445
Library Resources	10,284	(9,736)	548
Balance at 31 December 2020	<u>779,082</u>	<u>(583,798)</u>	<u>195,284</u>



11. Property, Plant and Equipment - continued

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	74,535	11,926	-	-	(4,833)	81,628
Furniture and Equipment	76,928	7,435	(659)	-	(12,875)	70,829
Information and Communication Tech	21,955	5,986	-	-	(8,916)	19,025
Leased Assets	8,049	71,364	-	-	(20,197)	59,216
Library Resources	1,052	-	-	-	(295)	757
Balance at 31 December 2019	182,519	96,711	(659)	-	(47,116)	231,455

The net carrying value of equipment held under a finance lease is \$59,216 (2018: \$8,049)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	238,989	(157,361)	81,628
Furniture and Equipment	260,031	(189,202)	70,829
Information and Communication	126,325	(107,300)	19,025
Motor Vehicles	28,591	(28,591)	-
Leased Assets	101,340	(42,124)	59,216
Library Resources	10,284	(9,527)	757
Balance at 31 December 2019	765,560	(534,105)	231,455

12. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	1,324	8,446	3,714
Accruals	5,760	5,429	5,592
Banking Staffing Overuse	-	-	6,469
Employee Entitlements - Salaries	31,756	48,119	45,920
Employee Entitlements - Leave Accrual	2,978	694	721
	41,818	62,688	62,416
Payables for Exchange Transactions	41,818	62,688	62,416
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	41,818	62,688	62,416

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Income Received in Advance	18,443	17,810	11,543
	18,443	17,810	11,543



14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	48,239	36,811	51,723
Increase to the Provision During the Year	9,481	9,193	9,074
Adjustment to the Provision	(22,725)	-	(12,558)
Provision at the End of the Year	<u>34,995</u>	<u>46,004</u>	<u>48,239</u>
Cyclical Maintenance - Current	2,182	18,295	20,589
Cyclical Maintenance - Term	32,813	27,709	27,650
	<u>34,995</u>	<u>46,004</u>	<u>48,239</u>

15. Painting Contract Liability

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Liability	4,125	4,125	6,819
Non Current Liability	-	-	1,009
	<u>4,125</u>	<u>4,125</u>	<u>7,828</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	21,116	7,181	29,948
Later than One Year and no Later than Five Years	17,003	-	27,448
	<u>38,119</u>	<u>7,181</u>	<u>57,396</u>



17. Funds Owed (Held) for Capital Works Projects

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

		BOT Contribution/ (Write-off to R&M)				Closing Balances
2020		Opening Balances \$	Receipts from MoE \$	Payments \$		\$
ILE Modernisation	<i>in progress</i>	(18,958)	250,000	(310,415)	-	41,457
Deck Repairs	<i>completed</i>	-	11,854	(11,854)	-	-
Totals		(18,958)	261,854	(322,269)	-	41,457

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Due from the Ministry of Education

41,457

41,457

		BOI Contribution/ (Write-off to R&M)				Closing Balances
2019		Opening Balances \$	Receipts from MoE \$	Payments \$		\$
Site Subsidence	<i>completed</i>	5,775	-	-	(5,775)	-
Block 3 Modernisation	<i>completed</i>	(6,196)	-	(6,196)	-	-
ILE Modernisation	<i>in progress</i>	-	27,000	(8,042)	-	(18,958)
Totals		(421)	27,000	(14,238)	(5,775)	(18,958)

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	-	1,860
Full-time equivalent members	0.10	0.12
<i>Leadership Team</i>		
Remuneration	324,733	385,258
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	324,733	387,118
Total full-time equivalent personnel	3.10	3.12

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80 - 90	120 - 130
Benefits and Other Emoluments	2 - 3	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	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:

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



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$338,084 contract for the ILE Modernisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$277,000 has been received of which \$318,457 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: \$330,042).

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	-	4,637
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	4,637

(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:

	2020 Actual \$	2019 Actual \$
No later than One Year	2,694	3,116
Later than One Year and No Later than Five Years	-	2,694
Later than Five Years	-	-
	2,694	5,810

23. Managing Capital

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



24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	40,615	135,650	117,690
Receivables	68,983	49,395	46,285
Total Financial assets measured at amortised cost	109,598	185,045	163,975

Financial liabilities measured at amortised cost

Payables	41,818	62,688	62,416
Finance Leases	34,650	7,181	52,724
Painting Contract Liability	4,125	4,125	7,828
Total Financial Liabilities Measured at Amortised Cost	80,593	73,994	122,968

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 155 of the Education and Training Act 2020 in that no authority is held from the Ministry of Education for borrowing which, in aggregate, involves repayments of interest, capital and bank overdraft in excess of one tenth of the Board's operational activities grant for the year. The extent of the breach is assessed at \$8,654 in excess of the 10% allowable limit. (2019: \$6,422).



Te Kura Kaupapa Maori o Manawatu

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,271 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Te Kura Kaupapa Māori o Manawatū	School Number:	4209
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Strategic Aim	TKKMOM will provide all tamariki with the opportunity, resources and knowledge to achieve to their potential in all learning areas.					
Annual Aim:	To raise the achievement of students by one years progress or more in Tuhituhi .					
Target:	50% of each year group working at Me Whai Tautoko will increase to Me Kaha Ake or above in Tuhituhi.					
Baseline Data:	This background evidence is provided using TKKMOM Taumata Ako and the year level that the students are in. Our 2020 Initial and End of Year Achievement Data shows that; <table><tr><td>1</td><td>Initial data for 2020 shows that 13% of our tamariki were achieving ‘AT’ or ‘ABOVE’ TKKMOM Taumata Ako in (Tuhituhi)</td></tr><tr><td>2</td><td>Final data for 2020 shows that 27% of tamariki were achieving ‘AT’ or ‘ABOVE’ TKKMOM Taumata Ako in (Tuhituhi)</td></tr></table> <p>Analysis of Kura wide data shows students at Tau Kē (Exceeding), Tōna Pai (Expected), Me Kaha Ake (Working Towards), Whai Tautoko (Requiring Support), within the preferred TKKMOM Achievement Levels.</p> <p>Overall, in term 1, there were 87 students. There were a total of 62% boys and 38% girls.</p> <p>Overall, in term 4, there were 100 students. There were a total of 57% boys and 43% girls.</p>		1	Initial data for 2020 shows that 13% of our tamariki were achieving ‘AT’ or ‘ABOVE’ TKKMOM Taumata Ako in (Tuhituhi)	2	Final data for 2020 shows that 27% of tamariki were achieving ‘AT’ or ‘ABOVE’ TKKMOM Taumata Ako in (Tuhituhi)
1	Initial data for 2020 shows that 13% of our tamariki were achieving ‘AT’ or ‘ABOVE’ TKKMOM Taumata Ako in (Tuhituhi)					
2	Final data for 2020 shows that 27% of tamariki were achieving ‘AT’ or ‘ABOVE’ TKKMOM Taumata Ako in (Tuhituhi)					

Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1. Consider developing play based learning for year 3/4 students in 2020.</p>	<p>PLD introducing all teaching staff to 'Universal Design for Learning' was offered.</p> <p>COVID-19 shifted the focus of all planning and PLD.</p> <p>Challenges in behaviour shifted the focus within our year 3/4 class towards behaviour management strategies.</p>	<p>The concept of the U.D.L framework was offered by outside agencies as an introduction to a variety of programmes, including Play Based Learning.</p>	<p>Develop our own Marau ā-Kura that will encompass U.D.L with Te Aho Matua and Play Based learning.</p>
<p>2. Ensure Te Reo ā-Waha programmes are focused on extending Te Reo Māori development at the early stages of writing.</p>	<p>The 'He Rautaki Kōrero' oral language resource was introduced across all year levels.</p> <p>A stronger focus within our Te Reo Matatini programmes was placed on developing oral language skills.</p>	<p>There was a need to develop specific oral language skills as a heavy focus around oral language was through delivery of Te Pae Kōrero.</p> <p>In order to further develop reading and writing skills, a stronger focus was placed on developing student's oral language skills.</p>	<p>Establish kura wide progressions for Te Reo Matatini in oral language, reading and writing skills.</p>
<p>3. Continue to monitor planning for writing programmes and review progress through achievement data with all staff.</p>	<p>A new Tirohanga Whānui was introduced that showed a different structure to inform planning.</p>	<p>Leadership chose to modify the Tirohanga Whānui to introduce a stronger focus on achieving principles of Te Aho Matua across the curriculum.</p>	<p>Ensure assessment schedules are prepared by Curriculum Leads and shared with staff at the beginning of each term.</p>

<p>4. Monitor planning and tuhituhi programmes to ensure writing programmes scaffold learning and writing is taught explicitly on a daily basis.</p>	<p>Student assessments analysed and moderated within syndicates.</p> <p>Achievement data stored individually by classroom teachers.</p> <p>Kura wide data analysis occurred at the end of the year but was not complete.</p> <p>Whole class and small group teaching was planned for within weekly timetables across all year groups.</p> <p>Teacher focus was on filling the gaps in student learning as indicated within student assessments.</p>	<p>Focus was placed on ensuring assessments were an accurate recount of where students were at in tuhituhi by analysing writing samples alongside the TKKM o Manawatū tuhinga progressions.</p> <p>A school wide data collection regime was not followed.</p> <p>Due to a resignation, a teaching staff member moving into the Principal role and unexpected end of year matters, focus shifted from data analysis to ensuring management for the new year was in place and discussions with staff Rē: 2021 teacher placements were held resulting in a shorter time period focused on data analysis.</p> <p>To ensure solid Tuhituhi programmes are evident within all classrooms.</p> <p>There are no learning expectations specific to TKKM o Manawatū that shows an expected progression across all year groups. Teachers use guidelines within Te Marautanga o Aotearoa (TMOA)</p>	<p>Develop a more robust management system for school wide data collection.</p>
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5. Ensure pouāwhina time and support programmes are used to develop and raise the skill base and learning needs of our students that are at risk according to data.	<p>Pouāwhina were scheduled to provide support within classrooms.</p> <p>Students on the SENCO register and those who have been allocated LCS funding were given scheduled pouāwhina time.</p> <p>Priority was also given to classrooms with a high level of student requiring a high level of support.</p> <p>In-school referrals were submitted to SENCO and entered into the RTLB portal to request support.</p> <p>Ministry of Education services were accessed to provide another layer of support to students.</p>	<p>and 'He Ara Ako i te Reo Matatini' to guide learning progression.</p> <p>Scheduled programmes were disrupted due to demands in other areas of the teaching programme including staff absences.</p> <p>Pouāwhina were often re-allocated to different classrooms to provide support.</p>	<p>Investigate specific allocation of pouāwhina time to a learning area i.e. Tuhituhi, Pānui, Te Reo ā-Waha.</p>
6. Seek support from outside support agencies for tamariki who are continually off task and who cannot self manage.		<p>Internal support programmes used to support students were not showing any progress with student learning.</p> <p>Due to a higher level of learning needs, involvement of MOE support was sought to provide support for a couple of students due to higher learning needs and varied behaviours.</p>	<p>Monitor the process of seeking support for student learning based on student data.</p>

Planning for next year:

Plans to implement a TKKM o Manawatū Marau ā-Kura will begin with a strong focus on Te Aho Matua as our guiding philosophy.

The development of Kura wide progressions will begin with an initial focus on Te Reo Matatini i.e. oral language, writing and reading, where daily writing programmes of Te Reo ā-Waha, Tuhihi and Reading will be monitored through teacher observations and focus will be given to ensuring learning progressions are scaffolded.

Assessment schedules will be provided to ensure consistency with student data collection. A more robust system for managing school wide data will be developed and data will be collated and reviewed at the end of each term to ensure student progress is monitored.

Teacher aide programmes will be focused on specific targeted learning areas with the focus of providing programmes that support accelerated learning.