INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA KAUPAPA MAORI O MANAWATU'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022, 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 2022; 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 31 May 2023. 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 school 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 Statement of Compliance with Employment Policy, the list of Board Members 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 2022

School Directory

Ministry Number:	4209
Principal:	Roberta Kaiwai-paterangi
School Address:	88 Rhodes Drive, Kelvin Grove
School Postal Address:	88 Rhodes Drive, Kelvin Grove, Palmerston North, 4414
School Phone:	06 354 2900
School Email:	admin@tkkmom.ac.nz
Accountant / Service Provider:	Education Services. Dedicated to your school

Education Services. Dedicated to your school

TE KURA KAUPAPA MAORI O MANAWATU

Annual Report - For the year ended 31 December 2022

Index

Education Services
Dedicated to your school

Te Kura Kaupapa Maori o Manawatu

Statement of Responsibility

For the year ended 31 December 2022

The Board 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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Rāhera Filiata
Full Name of Presiding Member

Signature of Presiding Member

31/5/23
Date:

Roberta Koiwai-Paterangi
Full Name of Principal

Signature of Principal

31/5/23
Date:

Te Kura Kaupapa Maori o Manawatu

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Revenue				
Government Grants	2	1,434,058	1,397,413	1,398,668
Locally Raised Funds	3	76,247	25,649	64,626
Interest Income		2,511	500	560
Gain on Sale of Property, Plant and Equipment		-	-	37
		1,512,816	1,423,562	1,463,891
Expenses				
Locally Raised Funds	3	52,183	36,649	40,556
Learning Resources	4	659,369	658,000	745,316
Administration	5	256,816	255,021	232,685
Finance		1,916	1,875	1,900
Property	6	282,759	336,463	257,371
Other Expenses	7	90,431	52,000	79,111
		1,343,474	1,340,008	1,356,939
Net Surplus / (Deficit) for the year		169,342	83,554	106,952
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		169,342	83,554	106,952

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

CKS AUDIT

Te Kura Kaupapa Maori o Manawatu
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Equity at 1 January		348,823	246,607	239,757
Total comprehensive revenue and expense for the year		169,342	83,554	106,952
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,114
Equity at 31 December		518,165	330,161	348,823
Accumulated comprehensive revenue and expense		518,165	330,161	348,823
Equity at 31 December		518,165	330,161	348,823

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.

CKS AUDIT

Te Kura Kaupapa Maori o Manawatu
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Current Assets				
Cash and Cash Equivalents	8	382,216	152,866	158,062
Accounts Receivable	9	106,358	68,983	83,274
GST Receivable		9,879	6,901	2,447
Prepayments		1,857	4,653	3,091
Inventories	10	11,825	15,895	17,297
Funds Receivable for Capital Works Projects	16	-	-	58,569
		512,135	249,298	322,740
Current Liabilities				
Accounts Payable	12	60,203	41,818	47,100
Revenue Received in Advance	13	23,753	18,443	14,190
Provision for Cyclical Maintenance	14	48,153	2,182	2,200
Finance Lease Liability	15	13,397	19,213	10,114
		145,506	81,656	73,604
Working Capital Surplus/(Deficit)		366,629	167,642	249,136
Non-current Assets				
Property, Plant and Equipment	11	178,257	226,924	147,021
		178,257	226,924	147,021
Non-current Liabilities				
Provision for Cyclical Maintenance	14	5,400	48,968	42,075
Finance Lease Liability	15	21,321	15,437	5,259
		26,721	64,405	47,334
Net Assets		518,165	330,161	348,823
Equity		518,165	330,161	348,823

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

CKS AUDIT

Te Kura Kaupapa Maori o Manawatu
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Cash flows from Operating Activities				
Government Grants		601,869	619,943	489,559
Locally Raised Funds		77,817	25,649	58,530
Goods and Services Tax (net)		(7,432)	-	4,454
Payments to Employees		(216,925)	(194,640)	(175,703)
Payments to Suppliers		(257,153)	(223,416)	(219,795)
Interest Paid		(1,916)	(1,875)	(1,900)
Interest Received		2,511	500	560
Net cash from/(to) Operating Activities		198,771	226,161	155,705
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(17,741)	(101,000)	(2,474)
Net cash from/(to) Investing Activities		(17,741)	(101,000)	(2,474)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,114
Finance Lease Payments		(15,445)	(12,910)	(17,585)
Painting contract payments		-	-	(4,125)
Funds Administered on Behalf of Third Parties		58,569	-	(16,188)
Net cash from/(to) Financing Activities		43,124	(12,910)	(35,784)
Net increase/(decrease) in cash and cash equivalents		224,154	112,251	117,447
Cash and cash equivalents at the beginning of the year	8	158,062	40,615	40,615
Cash and cash equivalents at the end of the year	8	382,216	152,866	158,062

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.

CKS AUDIT

Te Kura Kaupapa Maori o Manawatu
Notes to the Financial Statements
For the year ended 31 December 2022

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

CKS AUDIT

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist
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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

CKS AUDIT

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

d) 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.

e) 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.

f) 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.

g) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for expected 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.

h) Inventories
Inventories are consumable items held for sale and comprised 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.

i) 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.

j) 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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.

CKS AUDIT

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	2-10 years
Information and Communication Technology	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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.

l) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) 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.

CKS AUDIT

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) 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 students, should the School be unable to provide the services to which they relate.

p) 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 Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive 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. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

CKS AUDIT

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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

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.

CKS AUDIT

2. Government Grants

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Government Grants - Ministry of Education	564,162	445,685	464,503
Teachers' Salaries Grants	545,066	586,594	643,098
Use of Land and Buildings Grants	227,146	286,826	213,058
Moe - Transport Grant Received	97,684	78,308	78,009
	1,434,058	1,397,413	1,398,668

The school has opted in to the donations scheme for this year. Total amount received was $15,450.

3. Locally Raised Funds

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

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Revenue			
Donations & Bequests	500	-	1,100
Fees for Extra Curricular Activities	19,935	16,649	39,371
Trading	9,654	8,000	6,456
Fundraising & Community Grants	46,158	1,000	17,699
	76,247	25,649	64,626
Expenses			
Extra Curricular Activities Costs	37,054	28,649	21,750
Trading	11,637	8,000	13,470
Fundraising & Community Grant Costs	3,492	-	5,336
	52,183	36,649	40,556
Surplus/(Deficit) for the year Locally raised funds	24,064	(11,000)	24,070

4. Learning Resources

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Curricular	17,350	28,400	16,938
Library Resources	-	500	-
Employee Benefits - Salaries	591,239	586,594	674,998
Staff Development	6,070	6,000	2,733
Depreciation	44,710	36,506	50,647
	659,369	658,000	745,316

CKS AUDIT

5. Administration

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Audit Fee	6,109	6,109	5,932
Board Fees	1,740	5,060	3,795
Board Expenses	6,962	6,910	5,551
Communication	7,434	6,770	8,238
Consumables	3,188	8,900	7,960
Other	6,923	7,110	5,048
Employee Benefits - Salaries	109,468	94,640	94,910
Insurance	3,682	6,122	4,766
Service Providers, Contractors and Consultancy	7,260	7,260	6,960
Healthy School Lunch Programme	104,050	104,050	89,176
Vehicle Expenses	-	2,090	349
	256,816	255,021	232,685

6. Property

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Caretaking and Cleaning Consumables	6,867	10,750	8,205
Cyclical Maintenance Provision	9,278	9,481	9,280
Grounds	9,062	8,700	9,012
Heat, Light and Water	10,151	8,100	9,016
Rates	767	586	479
Repairs and Maintenance	18,707	11,020	3,780
Use of Land and Buildings	227,146	286,826	213,058
Security	781	1,000	523
Consultancy And Contract Services	-	-	4,018
	282,759	336,463	257,371

The use of land and buildings figure represents 5% 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. Other Expenses

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Transport	90,431	52,000	79,111
	90,431	52,000	79,111

8. Cash and Cash Equivalents

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Bank Accounts	382,216	152,866	158,062
Cash and cash equivalents for Statement of Cash Flows	382,216	152,866	158,062

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

CKS AUDIT

9. Accounts Receivable

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Receivables	10,251	3,975	2,258
Banking Staffing Underuse	55,118	33,252	47,125
Teacher Salaries Grant Receivable	40,989	31,756	33,891
	106,358	68,983	83,274
Receivables from Exchange Transactions	10,251	3,975	2,258
Receivables from Non-Exchange Transactions	96,107	65,008	81,016
	106,358	68,983	83,274

10. Inventories

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Kura Kakahu / Uniforms	11,825	15,895	17,297
	11,825	15,895	17,297

11. Property, Plant and Equipment

2022	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	72,089	-	-	-	(5,120)	**66,969**
Furniture and Equipment	49,631	39,826	-	-	(15,127)	**74,330**
Information and Communication Technology	2,504	245	-	-	(2,051)	**698**
Leased Assets	22,370	35,875	-	-	(22,290)	**35,955**
Library Resources	427	-	-	-	(122)	**305**
Balance at 31 December 2022	147,021	75,946	-	-	(44,710)	**178,257**

The net carrying value of equipment held under a finance lease is $35,955 (2021: $22,370)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $	2021 Cost or Valuation $	2021 Accumulated Depreciation $	2021 Net Book Value $
Building Improvements	239,689	(172,720)	**66,969**	239,689	(167,600)	**72,089**
Furniture and Equipment	300,811	(226,481)	**74,330**	260,986	(211,355)	**49,631**
Information and Communication Technology	123,169	(122,471)	**698**	122,924	(120,420)	**2,504**
Leased Assets	135,137	(99,182)	**35,955**	108,627	(86,257)	**22,370**
Library Resources	10,284	(9,979)	**305**	10,284	(9,857)	**427**
Balance at 31 December	809,090	(630,833)	**178,257**	742,510	(595,489)	**147,021**

CKS AUDIT

12. Accounts Payable

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Creditors	10,666	1,324	6,070
Accruals	6,109	5,760	5,932
Employee Entitlements - Salaries	40,989	31,756	33,891
Employee Entitlements - Leave Accrual	2,439	2,978	1,207
	60,203	41,818	47,100
Payables for Exchange Transactions	60,203	41,818	47,100
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	60,203	41,818	47,100

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Income Received in Advance	23,753	18,443	14,190
	23,753	18,443	14,190

14. Provision for Cyclical Maintenance

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Provision at the Start of the Year	44,275	41,669	34,995
Increase to the Provision During the Year	9,448	9,481	9,463
Other Adjustments	(170)	-	(183)
Provision at the End of the Year	53,553	51,150	44,275
Cyclical Maintenance - Current	48,153	2,182	2,200
Cyclical Maintenance - Non current	5,400	48,968	42,075
	53,553	51,150	44,275

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

CKS AUDIT

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	$	$	$
No Later than One Year	15,333	19,213	10,689
Later than One Year and no Later than Five Years	22,909	15,437	6,248
Future Finance Charges	(3,524)	-	(1,564)
	34,718	34,650	15,373
Represented by			
Finance lease liability - Current	13,397	19,213	10,114
Finance lease liability - Non current	21,321	15,437	5,259
	34,718	34,650	15,373

16. 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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
ILE Modernisation	214875	(58,569)	59,353	(784)	-	-
Totals		(58,569)	59,353	(784)	-	-
Represented by:						
Funds Held on Behalf of the Ministry of Education						-
Funds Receivable from the Ministry of Education						-

2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
ILE Modernisation	214875	(41,457)	-	(17,112)	-	(58,569)
Totals		(41,457)	-	(17,112)	-	(58,569)
Represented by:						
Funds Held on Behalf of the Ministry of Education						-
Funds Receivable from the Ministry of Education						(58,569)

CKS AUDIT

17. 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 conditions 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual $	2021 Actual $
Board Members		
Remuneration	1,740	3,795
Leadership Team		
Remuneration	285,067	277,955
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	286,807	281,750

There are 6 members of the Board excluding the Principal. The Board had held 5 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that met 8 and 5 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual $000	2021 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
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	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00

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

CKS AUDIT

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	$1,000	-
Number of People	1	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2022 a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021:

$337,528 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 $335,569 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

CKS AUDIT

22. 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

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Cash and Cash Equivalents	382,216	152,866	158,062
Receivables	106,358	68,983	83,274
Total Financial assets measured at amortised cost	488,574	221,849	241,336

Financial liabilities measured at amortised cost

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Payables	60,203	41,818	47,100
Finance Leases	34,718	34,650	15,373
Total Financial Liabilities Measured at Amortised Cost	94,921	76,468	62,473

23. Events After Balance Date

A Wharekura (years 9-12) class was added to the Kura which started from term 1 2023.

24. Comparatives

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

CKS AUDIT

Te Kura Kaupapa Maori o Manawatu

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jo Rata	Presiding Member	Elected	Jun 2022
Chris Whaiapu	Presiding Member	Elected	Jun 2025
Roberta Kaiwai-Paterangi	Principal	ex Officio	
Mark Bignall	Parent Representative	Elected	Jun 2022
Liza Whaiapu	Parent Representative	Elected	Jun 2022
Narelle Cribb	Parent Representative	Elected	Jun 2022
Cleo Hotereni	Parent Representative	Elected	Jun 2022
Rahera Filiata	Parent Representative	Elected	Jun 2025
Roslyn Bartosh	Parent Representative	Elected	Jun 2025
Bronwyn Hautapu	Parent Representative	Elected	Jun 2025
Henry Wilkinson	Parent Representative	Elected	Jun 2025
Debbie Marshall	Staff Representative	Elected	Jun 2025

Te Kura Kaupapa Maori o Manawatu

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of $1,540 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Kura Kaupapa Maori o Manawatu Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Tauāki Pūrongotanga Rerekētanga

Rerekētanga

Ingoa o te Kura:	Te Kura Kaupapa Māori o Manawatū	**Tau o te Kura:**	4209

Whāinga Ratutaki:	Ka horapa a TKKMOM kia mau, kia ako, kia whai angitū te ākonga ki tōna pitomata ake.
Te whāinga ā-tau:	Kia eke pānuku te ākonga i roto i te pāngarau mō te whenu Tau, kia whai hua, kia whai angitū, kia puāwai
Keo:	Kia neke whakamua ia tau kura kia 50% te rahi Kia neke whakamua rānei ngā ākonga i **Whai Tautoko** kia kotahi, kia 2 rānei ngā taumata ako Kia neke whakamua rānei ngā ākonga i **Kaha Ake** kia kotahi, kia 2 rānei ngā taumata ako Kia neke whakamua rānei ngā ākonga i **Tōna Pai** kia kotahi te taumata ako Kia neke whakamua rānei ngā ākonga i **Tau Kē** kia kotahi anō te taumata ako

Te Papa Raraunga:

Kua puta mai ēnei taunakitanga i ngā taumata ako o Te Kura Kaupapa Māori o Manawatū me te tau kura a te ākonga. E whakaari ana i ngā taumata ako mō te 'Tau' i puta mai i te tīmatanga o te tau 2022, i puta anō i te mutunga o te tau 2022. Ko ngā raraunga ā-kura whānui kua tātari, e whakaari ana i ngā hua kua puta i:

Tau Kē, Tōna Pai, Me Kaha Ake, Whai Tautoko rānei e ai ki ngā kaupae o ngā ākonga ake o TKKM o Manawatū

PĀNGARAU	WHAI TAUTOKO		ME KAHA AKE		TŌNA PAI		TAU KĒ		TĀPEKE
	TOKOHIA	ORAU	TOKOHIA	ORAU	TOKOHIA	ORAU	TOKOHIA	ORAU	TOKOHIA
Tīmatatanga - Tau 2	1	10%			9	90%			10
Tīmatatanga - Tau 3	1	12.5%			7	87.5%			8
Tīmatatanga - Tau 4	6	54%	5	46%					11
Tīmatatanga - Tau 5	5	39%	8	61%					13
Tīmatatanga - Tau 6	9	56%	4	25%	3	19%			16
Tīmatatanga - Tau 7	9	50%	7	39%	2	11%			18
Tīmatatanga - Tau 8	1	10%	5	50%	4	40%			10

86 I aromatawai atu i ngā tamariki hou (NE)

PĀNGARAU	WHAI TAUTOKO		ME KAHA AKE		TŌNA PAI		TAU KĒ		TĀPEKE
	TOKOHIA	ORAU	TOKOHIA	ORAU	TOKOHIA	ORAU	TOKOHIA	ORAU	TOKOHIA
Mutunga - Tau 2					2	20%	8	80%	10
Mutunga - Tau 3			1	12.5%			7	87.5%	8
Mutunga - Tau 4			6	54%	4	36%	1	10%	11
Mutunga - Tau 5			4	31 %	9	69%			13
Mutunga - Tau 6			8	50%	5	30%	3	20%	16
Mutunga - Tau 7			8	47%	7	41%	2	12%	17
Mutunga - Tau 8			1	10%	5	50%	4	40%	10

85 I aromatawai atu i ngā tamariki hou (NE) me te mea nei i wehe tētahi tau 7

Ngā Mahi ***I aha mātou?***	**Ngā Whakataunga** ***I ahatia?***	**Ngā take mō te rerekētanga** ***He aha i pērā ai?***	**Arotakenga** ***Me ahu pēhea ināianei?***
Ka whai tonu TKKM o Manawatū i i te Whakangungu Pouako mō te Pāngarau kia whakapaua aua hāora 100 i riroa i te tau 2021 Me āta tīpakohia te kaitakawaenga pai ake, mārama pai ki te ākonga māori, ki te tamaiti tiu i Te Aho Matua, i te KKM, ko wai ake, ko Ros Bartosh tērā, he ruruhi o te kura, he māmā nō tētahi raukura, he mātanga pāngarau I whakangungutia te kaitakawaenga i ngā pia (PRT-2) kia mārama pai ki te huringa o te aromatawai, o te whakamāhere o te arotake, o huritao ngā mahinga kia kounga te tuku o ngā mahi ki te ākonga, e kounga anō hoki ngā hua Aromatawai te kaupae a te ākonga mā te JAM, mā te GLOSS, mā te IKAN, mā te tirotiro, mā te kitenga a te pouako me āna taipitopito, mā te uiui ākonga Kia waipuketia ngā ākonga ki te hari, ki te koa, ki te tutungi i te hiakai ki tōna ngākau ki te mahi pāngarau, ki te wero i te hinengaro	**Tau 2** 1/10 ākonga i Whai Tautoko i te tīmatanga o te tau, i tae atu ki te kura me te kore hiahia ki te wehe i tōna māmā, mā reira e kore e taea e ia te noho tau ki te kura, he rangahau anō te mahi kia hiki i te taumaha i a ia, kia koke whakamua. 2/10 ngā ākonga i āta piki ki taumata ako, he kaha nō tērā pouako ki te whai i ngā mahi whakatipu te taha mātauranga me ngā rautaki, he kaha hoki tērā pouako ki te arotake i āna mahi ake, ki te aromatawai me te whakamāhere mō te wāhanga tau, mō te wiki, mō te rā 8/10 kua eke ki te keokeo, kua tutuki i tētahi keo, kua eke ki Tau Kē. Kua taurite te pouako te wātaka kia rahi ake ngā hāora ki te pāngarau, ka whakapono ia ki ngā ākonga, ka kite te hunga ākonga i tōna hari ki te whakaoti rapanga, ka tau rātau i te whai. Ka whakaarihia te 'Whāinga Ako' o ia rōpū mahi, ka hoki ki tērā i mua i te ruku ki te mahi, kia mārama kehokeho te ākonga ki tāna e ako ana. Ka whai huringa rōpū kia whai wā te rōpū ki te pouako, kua whakaako hoki te pouako i ngā kēmu pāngarau kia mahi mauritau i a ia e mahi tahi ana me tētahi rōpū	Whakangungu Pāngarau kua tohaina ki te kura kē te take o te neke whakamua a ngā pouako e heke iho ki ngā akonga. I te tīmatanga o te tau kāre tētahi i eke ki Tau Kē, heoi i te mutunga o te tau i eke te 25/86 ngā akonga ki Tau Kē. 86 katoa i aromatawaitia engari 93 katoa ngā akonga i te tīmatanga, tērā toko-ono he ākonga hou (NE) nō reira kāre i aromatawaitia, he noho tau me te kaute whakamua te mahi ā ērā.Ko te nuinga o ēnei he kōhine. 32/86 o ngā ākonga i aromatawaitia i tau ki te taumata ako e tika ana whānuitia i te kura. Anō nei toko-ono ngā pipi paopao kāre o aromatawai. Ko te nuinga o ēnei he tama. 28/86 ngā ākonga i tau ki Kaha Ake, haurua he tama, haurua he kōhine. Ko ētahi he whaioratanga karu, tāringa, he momo, he matea ako, he matea whanonga, he take ā-whānau. Kei te whai tautoko tonu i te tāhūhū o te mātauranga ki te āwhina tamariki. Ko te noho tahi me te pakeke, kāore he mahi tua atu i tērā. Ko ngā tamariki māori he rerekē ki te pākehā, ki a tauiwi, he hunga rongo i	Haere tonu ngā wānanga ki ngā pouako matua, ki ngā pia (PRT) ki ngā kaimahi katoa, me ngā pouāwhina. Me whai ngungu hoki ngā pouāwhina i ngā mahi katoa, Te Reo Matatini, Pāngarau anō hoki. Whakakahangia ngā āhutaga whakaako i ngā tau kura teina, pipi paopao anō hoki. Tīmata ki te kōrero ki ngā kohanga reo mo te kaupapa, mō ngā mahi māmā e noho nei ki te Tau, heoi ko Te Poutama Tau. Whakangungui ki ngā mātua. Tōngakngaki ki ngā hui o te kāhui o Te Upoko, o Te Rūnanga Nui o KKM. Me kimi kaiako kia whakawātea i ngā Pia (PRT) ki te whakoti māhere, ki te māka aromatawai. Whakakaha i te marau ā kura kia pūmau ki ngā kaupapa māori rawa, Te Aho Matua, mahi ā ringa, mahi hangahanga.

He whakamahi taputapu pāngarau, he whakamahi rauemi pāngarau, e ngāwari ai ngā tukanga whakaako, me kī whakaako ki te pouako me pēhea te whakamahia Mā te pouako me te kaitakawaenga e whakaurua ngā pārongo, ngā wheako, ngā nekenga, ngā akoanga hou ki te puka whaiaro, ki te puka whakatipu mōhiotanga, he puka whakaaro huritao. Anō nei me hui ā tīma kura tuakana, ā-kura teina ki te matapaki i ngā ākonga e whai tautoko ana, he nui pea ngā matea ako e aukati ana te neke whakamua I whakapakari i tētahi anō pouako atu i te tumuaki e noho nei hai ūpoko mō te pāngarau, e whakarite, e tohaina wātaka whakangungu, wātaka whakatauira, wātaka tirotiro ki akomanga kē atu, ki kura kē atu. Whakapakari anō i ngā pouāwhina ki te mahi 1-1 i ngā ākonga kei Whai Tautoko, me nui te akiaki te whakatairanga, te whakamana i ōna pūkenga	**Tau 3** 1/8 ngā ākonga e noho tonu ana ki Kaha Ake, ahakoa kei muri i te taumata ako e tika ana mōna, kua neke whakamua ia, me te mea nei he whaiora reo ā-waha tōna, kei te kimi tautoko anō mōna. I pīkautia tēnei ākonga ki te 1-1 hei whakapiki te mātauranga tau, ngā rautaki māmā anō hoki 7/8 ngā ākonga kua whai angitū, kua eke ki te taumata o te keokeonga nui, mā te pana tonu i tēnei hunga ki te oti mahi, ki te ngahau me te pāngarau, ki te whakaine i ngā mea o waho, te paenga te horahanga, te taumaha i te wharekai **Tau 4** 1/11 te ākonga kua eke ki te taumata ako Tau Kē, koinā tōna tino kaupapa, nā te akiaki o te pouako te taha whanake e tautoko Neke atu i te 50% o tēnei tau ā kura i neke whakamua kia kotahi, kia 2 taumata ako te pikitanga, i ngā tirotiro me ngā whakangungu, ka kitea te mīharo o te pia (PRT-2) nei me tōna rata pai ki te pāngarau	te aroha o te tangata, i te ringa manaaki o te tangata, i te whanaungatanga, ki te kore tērā, he uaua te kōkiri whakamua. Me mārama te Tāhūhū o te Mātauranga i tērā. Ki te tuku pūtea nui ake mai ki tamariki pēnei te āhua ka whai angitū rawa atu, ko te ao kei ōna ringa. E whakaae katoa ana ngā kaimahi katoa, pouako mai, pouāwhina mai, ko te whakangungu pāngarau ko ngā hāora 100 i rio tō mātau kura, he āwhina nui, he whakatau i ngā piere nuku a ngā tamariki e noho taumaha ana. Kei te pirangi hāora anō kia haere tonu tēnei rautaki tautoko tamariki tautāwhi.Ko te hui ki Te Rūnanga Nui o KKM he āwhina anō hoki i te mea e mārama ana ki te tamati māori, ki Te Ao Matua, ki te ao, ki te reo, ki te ora tangata, ki ngā iwi, ki ngā āhuatanga ako, ki ngā tino uaratanga. He mea nui te noho tahi ki te matapaki i ngā wāhanga kāore i ako i te ngā whakangungu kaiako ki te kāreti, he arotake nui kia tuku i ngā whāruarua ki ērā kia mōhio marika ki ngā hōtaka kaha ake e pai ai te putanga atu ki mua i te aroaro tamariki, ki ngā kura.	

Aroturukihia ngā kōwae ako, ngā hōtaka mō te tuhituhi kia whakatau ai e noho poutama ana te taha ako ā, ka whakaharatau ia rā i tō te pouako taha, i tō te pouāwhina taha Puta ki waho kia whai wheako kounga ngā ākonga ki te pāngarau ā-ringa, tunu kai, māra, hangarau, toi ataata, whakainehia ngā mea i te papa tākaro Tūhuratia ngā whenu kē atu i te 'Tau' kia tino ruku te ākonga kia mau ki te aka matua o te ao pāngarau, he tauanga, he ine, he taurangi, he āhuahanga, he ahunga, he wāhi, he panoni	**Tau 5** 9/13 ngā ākonga kua neke whakamua mai i Whai Tautoko ki te taumata ako e tika ana, anō nei ko te āhua ngaio me te matatau o te pia (PRT-2). E mārama ana ia ki te tikanga o te aromatawai, kua whai wā ki te mahi GLOSS, kua ako tere, kua tūhuratia tērā, e te kohi raraunga hei tautoko i tāna whakarōpu ākonga ki te ngā taumata ōrite 4/13 ngā ākonga kāore hoki i eke ki te taumata e tika ana, kei Kaha Ako kē engari kua neke whakamua kētia kia kotahi te taumata ako **Tau 6** 8/16 ngā ākonga kāore tonu i eke ki te taumata ako e tika ana engari kua āta neke noa iho mai i Whai Tautoko ki Kaha Ake. 5/16 ngā ākonga kei te taumata ako e tika ana, ā, 3/16 ngā ākonga kua tino eke ki te taumata mua ake i ō rātau pakeke (tau). I riroa tēnei rōpū i te tautoko nui o tētahi pouāwhina he kaiako whakangungu hoki i taua wā, me te mea nei ko te pāngarau tana tino kaupapa. He nui ngā rautaki, he mātanga rautaki. I te tīmatanga o te tau kāore tētahi i eke ki Tau Kē, ināianei 3/16 ngā		

	ākonga i āta neke whakamua ki Tau Kē, he tohu pai tērā he pakaritanga i tēnei tau ā kura. **Tau 7** Kāore tētahi ākonga i hoki whakamuri i neke whakamua te katoa i aua marama o te atu. 8/17 i te Whai Tautoko i te tīmatanga o te tau, i te mutunga i pakari te katoa o ērā ki Kaha Ake. 7/17 ngā ākonga i neke mai i Kaha Ake ki Tōna Pai, ko te taumata ako e tika ana. Nō reira he tou pai tērā, e neke ana te nuinga. 2/17 ngā ākonga kua pukumahi ki te eke ki Tau Kē. He nui ngā wā i tae atu te kaitakawaenga ki te whakatauira akoranga ki te pouako, ki te mahi tahi me ngā ākonga, ki te tautoko i te taha aromatawai anō hoki. **Tau 8** 1/10 te ākonga e tārewa tonu ana ki Kaha Ake, kai te tino hiahia tautoko. Me riro 1-1 anō hei nke whakamua ake ki Tōna Pai. (90%) 9/10 ngā ākonga kei te taumata ako e tika ana, ko rautaki rerekē ki tēnei rōpū, e whakaako ana tētahi pouako i ngā akomanga e 2, akomanga tau 6-7, akomanga 7-8 anō		

	hoki. Kua hāngai pū ki tō te pouako pūkenga. Kua whakatauira hoki te kaitakawenga i te whakamahi rauemi, i te whakatako whāinga ako, i ngā momo aromatawai, māhere ako, me ētahi atu whakapakaritanga e pakari ai te pouako. He rangatahi, he mgākau nui tōna ki te pāngarau, he momo ia mō ngā ākonga.		

Te Whakamahere mō te tau e tū mai nei:

Aro marika ki ngā ākonga e hiahia tautoko ana, ngā mea e noho keo ana, ngā ākonga e kawe ana i ngā tini matea. Tono he pūtea kia haere toni te mahi a Ros Bartosh ki tō mātau kura. Kāti te mea mai ki te tuhi pūrongo ki te tono moni, whakapono mai ki te tukanga, whakapono mai ka ako rerekē te tamaiti māori ki tauiwi. Ka waihanga tētahi hōtaka huringa pouāwhina a te tau nei e pai ai te ako a te tamaiti, e waingohia te aro.

Whakapakari te kohinga rarunga engari kaua e wareware me hari te tamaiti, hari te pouako, hari te mahi, kaua e whakaaro ko te raraunga te mea nui, kote kitenga, te rongo, te hā, te aroha hoki ki te mahi, he tohu whakahirahira. Ko te raru nui e mea ana tauangam raraunga, taurite a iwi taketake, a ira, engari mātau o Te Aho Matua, he ao anō e kore e pākeha, e tauiwi e tino mārama.

Me hui te kaiārahi SENCO ki ngā mea māori ia mārama pea e whakawhiti kōrero.

Whakakamokamo ngā kaupapa katoa, Te Reo Matatini, a Pāngarau ki te Marau Māori.