

TE WHAREKURA O TE KAOKAOROA O PATETERE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 567

Principal: Keith Silveira

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Accountant / Service Provider:

Education  Services.
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TE WHAREKURA O TE KAOKAORO A O PATETERE

Annual Report - For the year ended 31 December 2022

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Te Wharekura o Te Kaokaoroa o Patetere

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.

Kyle Anopais
Full Name of Presiding Member

K. Anopais
Signature of Presiding Member

07.06.23
Date:

Keith Silveira
Full Name of Principal

[Signature]
Signature of Principal

07-06-23
Date:

Te Wharekura o Te Kaokaoroa o Patetere
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	4,917,333	3,850,094	4,373,231
Locally Raised Funds	3	168,711	86,100	122,867
Interest Income		7,654	2,000	2,625
Gain on Sale of Property, Plant and Equipment		236	-	5,696
		<u>5,093,934</u>	<u>3,938,194</u>	<u>4,504,419</u>
Expenses				
Locally Raised Funds	3	231,218	108,500	149,446
Learning Resources	4	2,844,522	2,363,227	2,629,736
Administration	5	624,343	283,100	523,855
Finance		4,392	3,928	5,232
Property	6	996,059	980,961	869,994
Other Expenses	7	310,351	250,000	229,050
		<u>5,010,885</u>	<u>3,989,716</u>	<u>4,407,313</u>
Net Surplus / (Deficit) for the year		83,049	(51,522)	97,106
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>83,049</u></u>	<u><u>(51,522)</u></u>	<u><u>97,106</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 Wharekura o Te Kaokaoroa o Patetere 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		1,120,006	1,044,670	1,022,900
Total comprehensive revenue and expense for the year		83,049	(51,522)	97,106
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		72,273	-	-
Equity at 31 December		1,275,328	993,148	1,120,006
Accumulated comprehensive revenue and expense		1,275,328	993,148	1,120,006
Equity at 31 December		1,275,328	993,148	1,120,006

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 Wharekura o Te Kaokaoroa o Patetere
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	356,748	469,293	363,878
Accounts Receivable	9	355,952	319,459	249,036
GST Receivable		41,607	30,892	50,326
Prepayments		29,902	2,384	4,484
Inventories	10	50,782	29,763	42,836
Investments	11	158,837	154,048	155,642
		<u>993,828</u>	<u>1,005,839</u>	<u>866,202</u>
Current Liabilities				
Accounts Payable	13	299,284	220,100	348,550
Revenue Received in Advance	14	15,779	9,021	16,375
Finance Lease Liability	16	41,741	69,605	64,258
		<u>356,804</u>	<u>298,726</u>	<u>429,183</u>
Working Capital Surplus/(Deficit)		637,024	707,113	437,019
Non-current Assets				
Property, Plant and Equipment	12	716,763	413,735	758,309
		<u>716,763</u>	<u>413,735</u>	<u>758,309</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	65,684	64,415	25,271
Finance Lease Liability	16	12,775	63,285	50,051
		<u>78,459</u>	<u>127,700</u>	<u>75,322</u>
Net Assets		<u>1,275,328</u>	<u>993,148</u>	<u>1,120,006</u>
Equity		<u>1,275,328</u>	<u>993,148</u>	<u>1,120,006</u>

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



Te Wharekura o Te Kaokaoroa o Patetere

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,897,105	1,369,394	1,808,555
Locally Raised Funds		171,818	-	130,984
Goods and Services Tax (net)		8,719	-	(19,018)
Payments to Employees		(732,072)	1,868,039	(370,166)
Payments to Suppliers		(1,208,496)	(2,941,589)	(1,148,771)
Interest Paid		(4,392)	(3,928)	(5,232)
Interest Received		7,056	3,000	2,625
Net cash from/(to) Operating Activities		139,738	294,916	398,977
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	5,696
Purchase of Property Plant & Equipment (and Intangibles)		(156,511)	14,625	(193,898)
Purchase of Investments		(3,195)	-	(1,594)
Net cash from/(to) Investing Activities		(159,706)	14,625	(189,796)
Cash flows from Financing Activities				
Furniture and Equipment Grant		72,273	-	-
Finance Lease Payments		(59,435)	(70,677)	(75,732)
Net cash from/(to) Financing Activities		12,838	(70,677)	(75,732)
Net increase/(decrease) in cash and cash equivalents		(7,130)	238,864	133,449
Cash and cash equivalents at the beginning of the year	8	363,878	230,429	230,429
Cash and cash equivalents at the end of the year	8	356,748	469,293	363,878

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 Wharekura o Te Kaokaoroa o Patetere

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Te Wharekura o Te Kaokaoroa o Patetere (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 15.



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 12.

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 16. Future operating lease commitments are disclosed in note 22b.

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.



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.



Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value 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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5-10 years
Textbooks	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.



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 RTL 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.



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.



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,906,944	1,369,394	1,625,222
Teachers' Salaries Grants	2,418,454	1,868,039	2,232,296
Use of Land and Buildings Grants	591,935	612,661	515,713
	<u>4,917,333</u>	<u>3,850,094</u>	<u>4,373,231</u>

The school has opted in to the donations scheme for this year. Total amount received was \$41,850.

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	141	1,000	600
Fees for Extra Curricular Activities	126,303	50,000	92,591
Trading	37,667	35,100	29,676
Fundraising & Community Grants	4,350	-	-
Other Revenue	250	-	-
	<u>168,711</u>	<u>86,100</u>	<u>122,867</u>
Expenses			
Extra Curricular Activities Costs	187,685	68,000	104,195
Trading	43,533	40,500	45,251
	<u>231,218</u>	<u>108,500</u>	<u>149,446</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(62,507)</u>	<u>(22,400)</u>	<u>(26,579)</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	178,256	133,500	123,797
Employee Benefits - Salaries	2,416,647	2,018,214	2,305,424
Staff Development	44,654	40,500	34,127
Depreciation	204,965	171,013	166,388
	<u>2,844,522</u>	<u>2,363,227</u>	<u>2,629,736</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,066	4,500	5,889
Board Fees	3,790	4,000	3,585
Board Expenses	25,410	18,000	15,417
Communication	5,286	7,000	7,754
Consumables	51,731	54,000	48,446
Operating Lease	600	6,000	85
Other	20,626	26,600	20,506
Employee Benefits - Salaries	178,640	127,000	113,201
Insurance	26,359	26,000	27,052
Service Providers, Contractors and Consultancy	11,856	10,000	10,800
Healthy School Lunch Programme	293,979	-	271,120
	624,343	283,100	523,855

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	25,262	26,000	20,032
Cyclical Maintenance Provision	40,413	20,000	856
Grounds	30,670	19,000	19,661
Heat, Light and Water	47,177	41,800	44,935
Rates	6,331	6,500	5,474
Repairs and Maintenance	18,366	36,000	43,942
Use of Land and Buildings	591,935	612,661	515,713
Security	4,201	6,000	6,209
Employee Benefits - Salaries	157,108	143,000	138,133
Consultancy And Contract Services	74,596	70,000	75,039
	996,059	980,961	869,994

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	310,351	250,000	229,050
	310,351	250,000	229,050

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	356,748	469,293	363,878
Cash and cash equivalents for Statement of Cash Flows	356,748	469,293	363,878



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

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	2,822	9,325	8,867
Banking Staffing Underuse	162,209	146,661	55,325
Interest Receivable	598	-	-
Teacher Salaries Grant Receivable	190,323	163,473	184,844
	<u>355,952</u>	<u>319,459</u>	<u>249,036</u>
Receivables from Exchange Transactions	3,420	9,325	8,867
Receivables from Non-Exchange Transactions	352,532	310,134	240,169
	<u>355,952</u>	<u>319,459</u>	<u>249,036</u>

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	103	60	103
Uniforms	50,679	29,703	42,733
	<u>50,782</u>	<u>29,763</u>	<u>42,836</u>

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	158,837	154,048	155,642
Total Investments	<u>158,837</u>	<u>154,048</u>	<u>155,642</u>



12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	149,040	-	-	-	(5,293)	143,747
Furniture and Equipment	283,183	53,670	-	-	(64,187)	272,666
Information and Communication Technology	52,073	54,513	-	-	(24,514)	82,072
Motor Vehicles	181,037	50,000	-	-	(55,322)	175,715
Leased Assets	92,976	5,404	(168)	-	(55,649)	42,563
Balance at 31 December 2022	758,309	163,587	(168)	-	(204,965)	716,763

The net carrying value of equipment held under a finance lease is \$42,563 (2021: \$92,976)

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	176,669	(32,922)	143,747	176,669	(27,629)	149,040
Furniture and Equipment	678,602	(405,936)	272,666	624,932	(341,749)	283,183
Information and Communication Technology	180,440	(98,368)	82,072	162,409	(110,336)	52,073
Motor Vehicles	412,566	(236,851)	175,715	368,566	(187,529)	181,037
Textbooks	5,380	(5,380)	-	5,380	(5,380)	-
Leased Assets	161,879	(119,316)	42,563	200,151	(107,175)	92,976
Balance at 31 December	1,615,536	(898,773)	716,763	1,538,107	(779,798)	758,309



13. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	45,779	36,171	132,270
Accruals	6,066	4,534	5,893
Employee Entitlements - Salaries	190,323	163,473	184,844
Employee Entitlements - Leave Accrual	57,116	15,922	25,543
	<u>299,284</u>	<u>220,100</u>	<u>348,550</u>
Payables for Exchange Transactions	299,284	220,100	348,550
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>299,284</u>	<u>220,100</u>	<u>348,550</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Whanau - Income in Advance	15,779	9,021	16,375
	<u>15,779</u>	<u>9,021</u>	<u>16,375</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	25,271	44,415	24,415
Increase to the Provision During the Year	2,053	20,000	856
Other Adjustments	38,360	-	-
Provision at the End of the Year	<u>65,684</u>	<u>64,415</u>	<u>25,271</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	65,684	64,415	25,271
	<u>65,684</u>	<u>64,415</u>	<u>25,271</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2028. This plan is based on the schools 10 Year Property plan / painting quotes.



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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	43,836	69,605	68,419
Later than One Year and no Later than Five Years	13,127	63,285	51,971
Future Finance Charges	(2,447)	-	(6,081)
	<u>54,516</u>	<u>132,890</u>	<u>114,309</u>

Represented by

Finance lease liability - Current	41,741	69,605	64,258
Finance lease liability - Non current	12,775	63,285	50,051
	<u>54,516</u>	<u>132,890</u>	<u>114,309</u>

17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. 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 \$
Totals		-	-	-	-	-

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 \$
Carpark Resurfacing	completed	-	122,469	(122,469)	-	-
Totals		-	122,469	(122,469)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-



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 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.

19. 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 \$
<i>Board Members</i>		
Remuneration	3,790	3,585
<i>Leadership Team</i>		
Remuneration	656,031	646,462
Full-time equivalent members	5.41	5.00
Total key management personnel remuneration	659,821	650,047

There are 5 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that met 10 and 10 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	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
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	2.00	5.00
110 - 120	2.00	1.00
120 - 130	2.00	3.00
	6.00	9.00

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 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	-	-
Number of People	-	-

21. 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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021: Nil)

(b) Operating Commitments

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



23. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	356,748	469,293	363,878
Receivables	355,952	319,459	249,036
Investments - Term Deposits	158,837	154,048	155,642
	<u>871,537</u>	<u>942,800</u>	<u>768,556</u>

Financial liabilities measured at amortised cost

Payables	299,284	220,100	348,550
Finance Leases	54,516	132,890	114,309
	<u>353,800</u>	<u>352,990</u>	<u>462,859</u>

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE WHAREKURA O TE KAOKAORO A O PATETERE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Wharekura O Te Kaokaoroa o Patetere (the School). The Auditor-General has appointed me, Fred Cookson, using the staff and resources of Cookson Forbes & Associates, Chartered Accountants, 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 20, 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 Public Sector – International Public Sector Accounting 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 and we draw your attention to other matter. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board'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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the BOT members, kiwi sports and employer information and the analysis of variance included on pages 24 to 55, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Fred Cookson
Cookson Forbes & Associates Chartered Accountants
On behalf of the Auditor-General
Opotiki, New Zealand

Te Wharekura o Te Kaokaoroa o Patetere

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kyle Amopiu	Presiding Member	Elected	Sep 2025
Keith Silveira	Principal	ex Officio	
Arama Ngapo-Lipscombe	Parent Representative	Elected	Sep 2025
Louis Armstrong	Parent Representative	Elected	Sep 2022
Greg Brown	Parent Representative	Elected	Sep 2025
Tina Johnson	Parent Representative	Elected	Sep 2025
April Silveira	Staff Representative	Elected	Sep 2025

Te Wharekura o Te Kaokaoroa o Patetere

Kiwisport

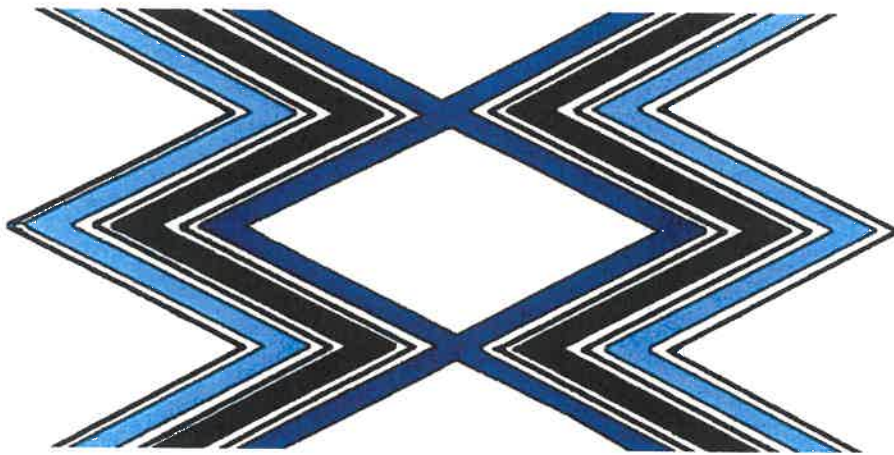
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$0 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Wharekura o Te Kaokaoroa o Patetere 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.

2022
Annual Report
Statement of Variance



**TE WHAREKURA O
TE KAOKAOROA O PATETERE**

“Whangai te iti kahurangi”

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1. General Introduction

2022 we began the ascent to new normal.

The hugely disruptive 2021 year with Covid-19 was behind us. We were now in the process of supporting reintegration of taura back to kura as we pushed hard to reassure all involved that kura was safe, and teaching and learning programmes could continue.

We created a myriad of days that had foci points but were 'fun'; Kapa Haka, Sports, Inter-House competitions, anything to create the environment for everyone to return. The government had a multitude of funds available to assist and it was all co-ordinated to maximise overall wellness and Hauora.

Senior Management met frequently to appraise how taura and staff were and adjust programmes to maximise output. Resilience, flexibility and Uara (values) became practiced, not talked about.

Our Tainui Kahui Ako reactivated its targets and goals and our within-school leads ensured we were on track. Events were organised across our schools for Swimming Sports, Ki-o-Rahi and Cross Country, all opportunities to grow our unique connectivity. 2023 will focus on our next major kaupapa 'Leadership' lead by Ngati Haua. It will look at a Kingitanga model and some work on civics to teach people how to enrol, vote and about MMP government.

Our 2022 roll began at 252 and ended at 270, consequently the Ministry of Education began the process of building our six classroom teaching space. Facilitated by our own Deputy Principal this project is well advanced, although at least two terms behind due to Covid delays. The complex is truly magnificent (included in the Property section of this report) and should be set for an opening in March 2023.

Increased sizes of each ohu meant some autonomy of operation, which gave leaders the chance to lead and programmes to be scoped and developed.

Kura Teina went through a thorough external review around performance and an action plan was created aligned to Professional Development, lead by the Principal. Some staff resigned and new appointments were made. There was a refocus on the important, teaching and learning was priority and great progress was made. They are well poised to build on this redevelopment in 2023.

Kura Waenga embraced the Maramataka and their activities were frequently posted. A strong collegial team of staff ensured meaningful programmes operated. The ohu had two huge successful undertakings during the year – their competition Kapa Haka team stood at Tainui regionals and placed second overall ready for nationals in Nelson in 2023, and their Tira Haere to our whanau of Raukawa Ki Te Tonga with the entire staff and student body. Fundraising and planning was hugely successful.

Our Wharekura ohu were fully staffed and began the year with course outlines and subject choices to maximise student engagement and success. Again they operated in cramped conditions as they awaited new classrooms. Highlights for their year – National Kapa Haka competition in Huntly, sporting success in Junior Boys Basketball, Ki-o-Rahi and Chess, all at a national level, and academic programmes that focused on students rather than subjects. A successful year all round.

Our PB4L committee worked hard to reinforce positive behaviour and some tactile rewards for juniors at our Friday assemblies. 2023 will see the subcommittee analysing and evaluating the Rubric that operates as we prepare a ‘new’ one for all.

Our Manu Taiko (Graduate Profiles) were in operation post our subcommittee work on this. Each ohu now has their own prizegiving aligned to our three Pou and the graduation year level is acknowledged in this space: Years 1-4, Years 5-8, Years 9-13. We also had an international travel event for our Year 13 students as part of their programme.

Our school wide focus has been on our localised curriculum around who we are and where we fit within Raukawa and Aotearoa. Kura Teina focused locally on significant sites and events. Kura Waenga stretched out to Raukawa Ki Te Tonga and

travelled to our 'relations'. Wharekura were involved in Orakau commemorations and international travel. All have been hugely successful. 2023 has the opportunity for our wharekura to return to Hawaii with a large group of seniors for kapa haka.

School wide highlights for 2022:

- 1) The integration of our maramataka into Kura Waenga and the growing positive feedback from all involved.
- 2) On the sports field we had three Wharekura teams qualify for national events via Waikato/Bay of Plenty competitions – Senior Chess, U15 Boys Basketball and Ki-o-Rahi.
- 3) Kapa Haka Nationals for our Wharekura and Tainui Regionals for our Kura Waenga (second place qualifying for Nationals) and Kura Teina standing regionally also.
- 4) We had academic results and success in Manu Korero across the school and regionally with Mahinaarangi Te Hiko who then placed second at the national competition via an online portal.

Te Wharekura o Te Kaokaoroa o Pātetere hosted E.R.O in 2022. We delivered ohu presentations to the reviewers who read copious amounts of documents and visited classrooms onsite. While the overall report is very positive, they posed some challenging findings to us that initiated an action plan for 2023 and beyond. Two real key points were around NCEA data analysis and our Year 1 – Year 8 data collection and analysis. 2023 we will begin our action plan aligned to this with key personnel and milestone reporting as initial aspects.

2022 has been another year of wonderful achievements.

**“Success is no fluke, results are not won,
they are a product of the pursuit of excellence”**

Noho ora mai i raro i te manaakitanga o te runga rawa. Paimarie.

2. Purpose Statement

Te Wharekura O Te Kaokaoroa O Pātetere whanau will strive to build the key foundation stones that establish this kura; Te Reo, Tikanga, Respect, Manaakitanga, Loyalty, Honesty and Whanaungatanga values which provide the platform for excellence in both Maori and English.

Target:

To become the school of choice.

Goal:

Endeavouring to nurture tamariki as they progress from kohanga reo to wharekura, then on to further opportunities, whether they be careers or tertiary study, through effective teaching and learning programs.

Actions:

- > To establish programs of work that contribute to a holistic education.

Summary:

In 2022 the focus became on our Purpose Statement. The way to re-engage and re-invigorate our kura community lay in embracing this essence of who we are and what we do. The focus moved directly to measurable outcomes. We amended timetables, programmes, and indeed even our hours of work changed as we embraced Wānanga learning programmes with overnight noho for each of our Pou in each ohu.

1) TE REO ME NGĀ TIKANGA

We are full immersion in Years 1-8 and thereafter subject dependent. E.R.O made positive comments around the amount of Reo used at kura and the quality used by our staff.

2) RESPECT

We have high level interactions between all staff and taura including support staff.

3) MANAAKITANGA

This has been highlighted by support for whanau with kai boxes, learning devices sent home and taking general active interest in our families lives.

4) LOYALTY

This is practiced, students speak fondly of their bonds to each other and their Rohe.

5) HONESTY

Own your own actions. Be the person you want to be.

6) WHANAUNGATANGA

We are a tribal school. We are Kura-a-lwi. We are involved in lwi life.

We have a large bus service that enables whanau to support their kura of choice. All bus services operate at or near capacity.

The focus for 2023 will be to strengthen the network of who we are. To that end the establishment of a Kohanga Reo on site will align our seamless education pathway to success.

3. Matauranga

Target:

To provide academic programs that meet the needs of our students and community.

Goal:

Dedicated to creating robust academic programs, reinforced by data and evidence to maximise student achievement.

Actions:

- > To fulfil the NAG's and the NEG's as prescribed by the Ministry of Education.
- > To clearly define kura targets around numeracy and literacy.
- > To clearly define specific kura targets around the seven essential learning areas.

Summary:

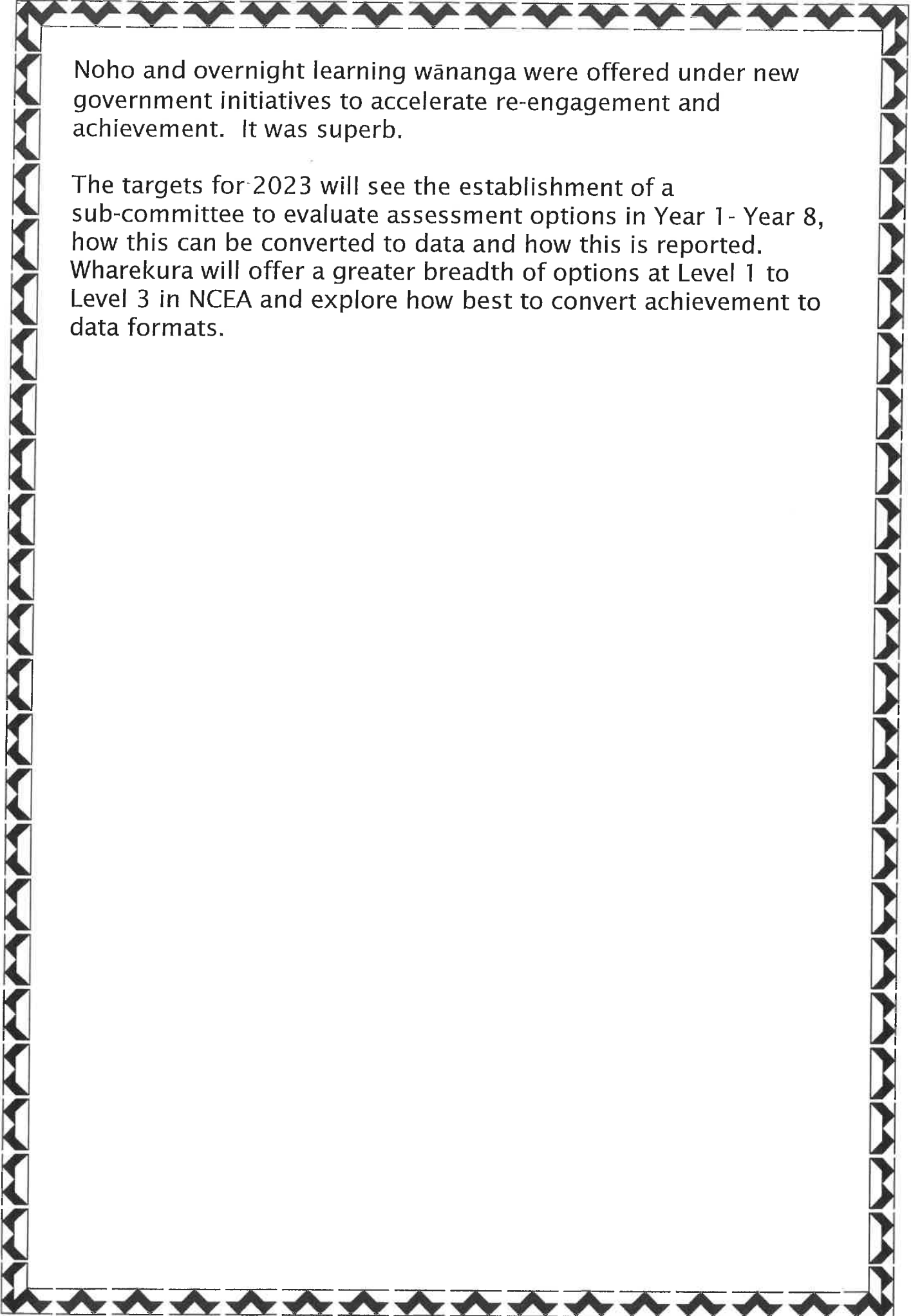
2022 saw the implementation of new initiatives as outlined in our previous Statement of Variance. We reverted to our initial ohu groups:

Kura Teina: Year 1 – Year 4
Kura Waenga: Year 5 – Year 8
Wharekura: Year 9 – Year 13

Kura Teina focussed on Korero-a-Waha, a language based programme that encouraged reo in all they did. Rich experience based programmes developed language acquisition.

Kura Waenga aligned their teaching programme to Dr Rangī Mataamua and his authentic calendar. This was hugely successful.

Wharekura strengthened their certificate and diploma programme at Years 9-10 and offered multi-level programmes for our senior school.



Noho and overnight learning wānanga were offered under new government initiatives to accelerate re-engagement and achievement. It was superb.

The targets for 2023 will see the establishment of a sub-committee to evaluate assessment options in Year 1- Year 8, how this can be converted to data and how this is reported. Wharekura will offer a greater breadth of options at Level 1 to Level 3 in NCEA and explore how best to convert achievement to data formats.

4. Hakinakina

Target:

To provide sporting opportunities that meet the need of our students and the community.

Goal:

Dedicated to creating healthy, active tamaiti. Maximising student sporting success, enjoyment and achievement.

Actions:

- > To establish meaningful health and nutritional programmes.
- > To establish meaningful sporting opportunities.
- > To offer team and individual sporting opportunities.
- > To facilitate higher honour representation for kura and students.

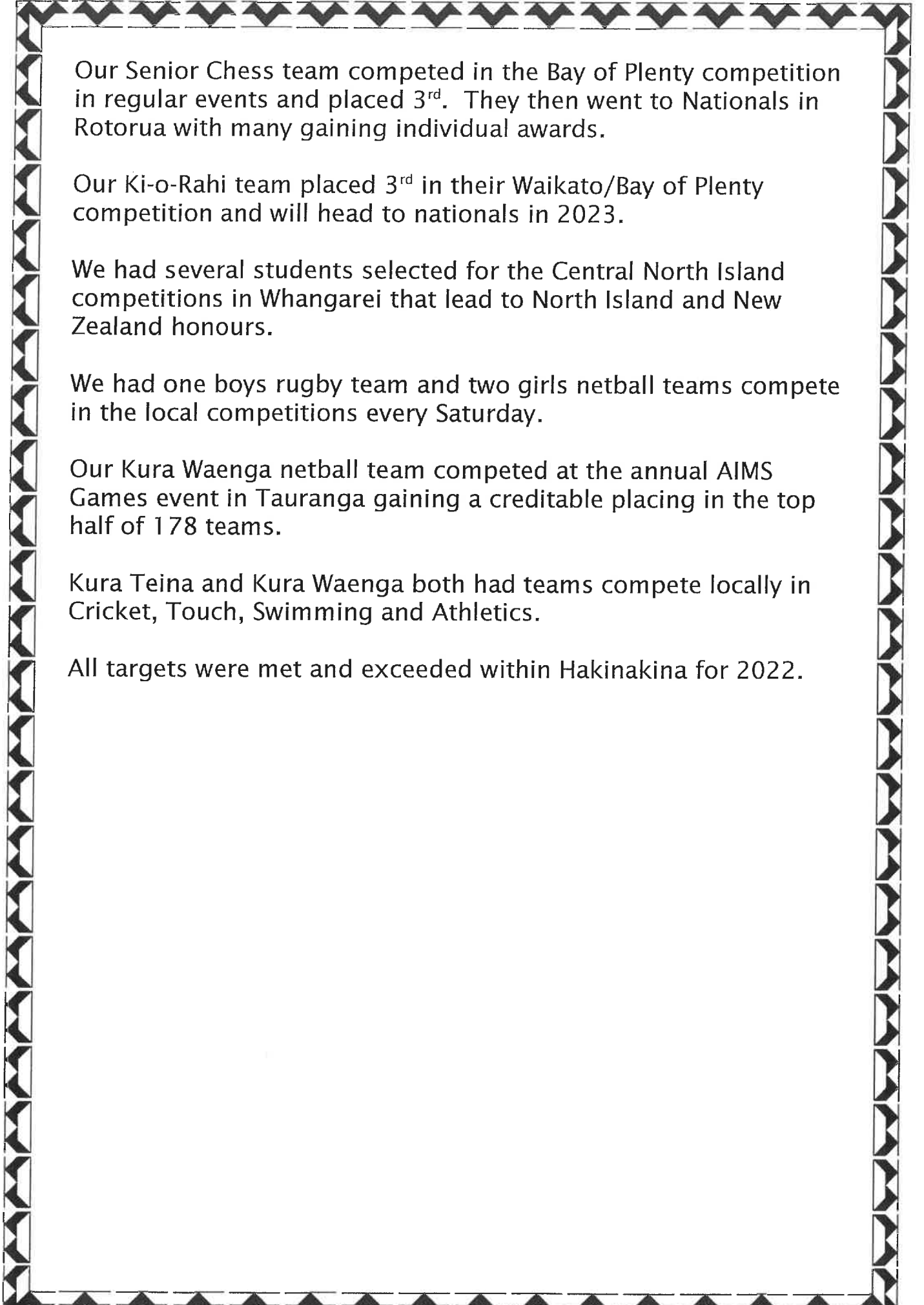
Summary:

The government funded 'Ka Ora, Ka Ako Healthy School Lunches Programme' has grown. We now have five staff preparing 300 meals each day, aligned to government menu and provision requirements. Staff have attended Professional Development throughout the year to ensure we are at the top of our game. We also offer both cooked and continental breakfasts each day.

Sports teams for 2022 again operated at the top of their performance and participation targets. Our Waikato-wide data had us in the top five of ALL Waikato Secondary Schools for both staff and student participation.

Our Hiringa programme that operated to expose and assist our athletes to high level training programmes was a huge success.

Our U15 Boys Basketball team won the B Division of the Waikato competition, and then placed 8th in the Central North Island championships, and also won our own Team of the Year trophy.



Our Senior Chess team competed in the Bay of Plenty competition in regular events and placed 3rd. They then went to Nationals in Rotorua with many gaining individual awards.

Our Ki-o-Rahi team placed 3rd in their Waikato/Bay of Plenty competition and will head to nationals in 2023.

We had several students selected for the Central North Island competitions in Whangarei that lead to North Island and New Zealand honours.

We had one boys rugby team and two girls netball teams compete in the local competitions every Saturday.

Our Kura Waenga netball team competed at the annual AIMS Games event in Tauranga gaining a creditable placing in the top half of 178 teams.

Kura Teina and Kura Waenga both had teams compete locally in Cricket, Touch, Swimming and Athletics.

All targets were met and exceeded within Hakinakina for 2022.

5. Mahi-a-Rehia

Target:

To provide cultural, spiritual programs that meet the needs of our students and community.

Goal:

Dedicated to creating and tutoring competition standard Kapa Haka programs.

Actions:

- > To establish a senior wharekura competition Kapa Haka team.
- > To establish a 'primary school' competition Kapa Haka team to compete at Tainui and Hauraki competitions.
- > To establish a Ngahau Kapa Haka team to perform locally and at the Tokoroa Polynesian Festival, made up of junior ohu tamariki.

Summary:

Kapa Haka in all its many facets is the driving force of giving life to Te Reo here at kura. It teaches students commitment, resilience, to work with others, to understand diets, rest, sleep, preparation and to set goals of excellence and strive for them.

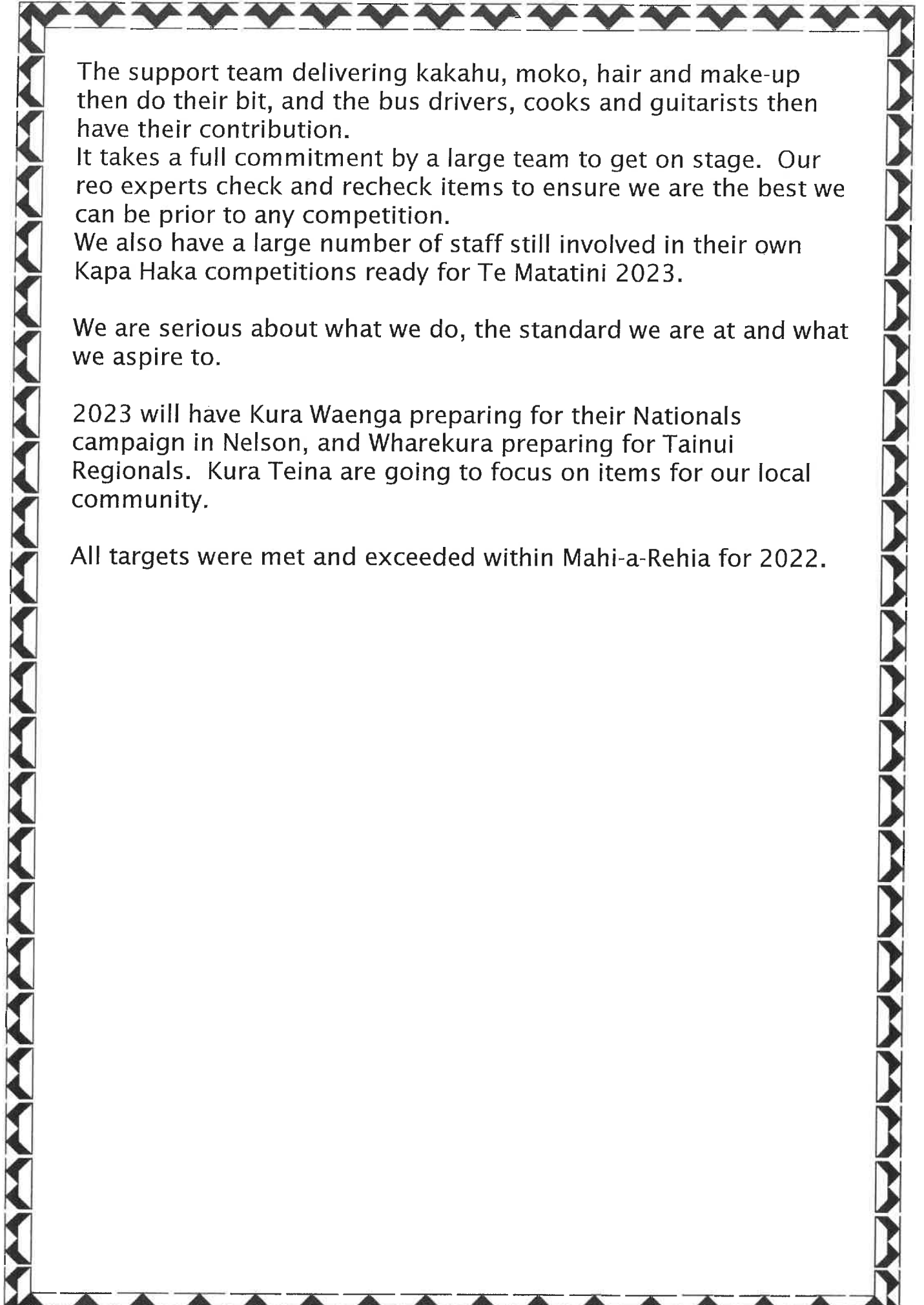
Wharekura attended Nationals in Huntly for 2022 and we took the stage after a long Covid hiatus.

Kura Waenga attended the Tainui Regional competition also in Huntly and placed 2nd overall.

Kura Teina also stood to compete with their older Tuakana in Huntly.

A huge amount of time and effort go in to making these events happen and then the success that stems from this.

A creative team of staff sit and compose a programme that reflects the 'Ao' of our taura. Compositions then move to tunes and songs including choreography which involves a variety of rakau, tewhatewha, patu, poi and actions.



The support team delivering kakahu, moko, hair and make-up then do their bit, and the bus drivers, cooks and guitarists then have their contribution.

It takes a full commitment by a large team to get on stage. Our reo experts check and recheck items to ensure we are the best we can be prior to any competition.

We also have a large number of staff still involved in their own Kapa Haka competitions ready for Te Matatini 2023.

We are serious about what we do, the standard we are at and what we aspire to.

2023 will have Kura Waenga preparing for their Nationals campaign in Nelson, and Wharekura preparing for Tainui Regionals. Kura Teina are going to focus on items for our local community.

All targets were met and exceeded within Mahi-a-Rehia for 2022.

6. Numeracy

Target:

Using national standards, 80% of students by Year 8 will be achieving at or above standard.

Actions:

- > Determine bench marks from previous year.
- > Identify students not yet at target and assist.
- > Identify students experiencing success and consolidate.
- > Identify students needing extensions and plan accordingly.
- > Improve numeracy techniques across the maths curriculum.

Summary:

2022 had us reflecting on what numeracy looks like at kura. Our NCEA data suggested numeracy needs to be strengthened across the kura. We are looking at teaching and assessing directly to the curriculum document and reporting against this rather than relying on Poutama Tau data and testing.

The establishment of a scaffolding programme at Years 9-10 will hopefully increase our results within NCEA.

Our 2022 data and results are better than in previous years with record numbers gaining these components in NCEA.

The challenge for 2023 will be to look at the connection between teaching, learning and reporting. If we are to replace Poutama Tau we need to decide with what and then trial this.

Greater overall achievement in Numeracy for 2022.

7. Literacy

Target:

Using national standards, 80% of students by Year 8 will be achieving at or above standard.

Actions:

- > Determine bench marks from previous year.
- > Identify students not yet at target and assist.
- > Identify students experiencing success and consolidate.
- > Identify students needing extensions and plan accordingly.
- > Improve literacy techniques across the literacy curriculum.

Summary:

We have focused on Korero-a-Waha in Kura Teina and developed this as taura have progressed through kura. Panui Haere is still the basis for assessments and reporting and explicit teaching programmes aligned to those levels.

Te Reo Matatini is the priority in Kura Waenga with Tuhituhi being a major component.

NCEA still has a Literacy component that we deliver in either Te Reo or Te Reo Rangatira with a small number of Reo Rua students completing this in English. We are concerned that the 'new' NCEA direction makes this component more difficult for us as it is now an exam situation rather than a mixture of internal and external provisions.

Continued consolidation in Literacy for 2022.

8. N.C.E.A

Target:

All students from Year 11 to year 13 to pick up 85 NCEA credits and pass NCEA.

Actions:

- > Determine benchmark from previous year.
- > Identify students in need of assistance and target.
- > Identify students experiencing success and consolidate.
- > Identify students needing extensions and plan accordingly.

Summary:

All NCEA data is now available online through the Ministry portal.

For us the focus is now on individual learning programmes and many students have multilevel studies operating in any one year ie a Year 12 student may be completing Level 1, Level 2 and Level 3 programmes in different subjects.

The Board of Trustees have heavily invested to ensure a large number of staff is available to deliver a range of options for students.

Our NCEA results were below the national norm for 2020 and 2021. Our 2022 results are much more successful, however the manner with which students attain these make individual year group data difficult to compare.

These pleasing 2022 results will validate the Board of Trustees commitment to providing quality staff and a large menu of options for our students.

NZQA

New Zealand Qualifications Authority
 Mana Tohu Matauranga O Aotearoa

Qualify For The Future World
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Home > For Providers > Statistics > Report Criteria > NCEA, NCEA Endorsements, and UE

NCEA, NCEA Endorsements, and UE

Export NCEA, NCEA Endorsements, and UE as :

-  [Excel Spreadsheet \(Excel\)](#)
-  [PDF](#)

100%

NCEA, NCEA Endorsements, and UE										
Reporting Population: NZ Domestic Years 11-13 Cumulative Achievement Totals Enrolment Based Percentages Academic Years: 2018, 2019, 2020, 2021, 2022 Data as at: 09/01/2023 Decile: N/A Student Types: Regular Student, Alternative Education Student Including Students with Short Enrolments: No Student Gender: Display Selected as a Single Value Not Showing Endorsements Not Showing Ethnicity Showing Year Level						Base School / Region: Te Wharekura o Te Kaokaoroa o Patetere in Waikato Base Decile Range: All Base Student Types: Regular Student, Alternative Education Student Base Including Students with Short Enrolments: No Base School Gender Type: All Base Student Gender: All				
Te Wharekura o Te Kaokaoroa o Patetere in Waikato										
	2018		2019		2020		2021		2022	
	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate
NCEA (Level 1)										
Year 11	12	60.0	4	17.4	2	14.3	10	66.7	10	62.5
Year 12	12	85.7	5	50.0	5	26.3	8	66.7	9	69.2
Year 13	4	66.7	9	81.8	7	63.6	11	78.6	6	100.0
NCEA (Level 2)										
Year 11	10	50.0	2	8.7	2	14.3	1	6.7	3	18.8
Year 12	12	85.7	5	50.0	5	26.3	6	50.0	6	46.2
Year 13	4	66.7	9	81.8	6	54.5	11	78.6	6	100.0
NCEA (Level 3)										
Year 11	1	5.0								
Year 12	4	28.6	4	40.0	3	15.8	3	25.0	1	7.7
Year 13	4	66.7	6	54.5	6	54.5	11	78.6	4	66.7
University Entrance										
Year 12	1	7.1								
Year 13	3	50.0			2	18.2	3	21.4	1	16.7

NZQA

New Zealand Qualifications Authority
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[Home](#) > [For Providers](#) > [Statistics](#) > [Report Criteria](#) > [Literacy and Numeracy](#)

Literacy and Numeracy

Export Literacy and Numeracy as :

- [Excel Spreadsheet \(Excel\)](#)
- [PDF](#)

100%

Literacy and Numeracy											
Population: NZ Domestic Years 11-13 Cumulative Achievement Totals Academic Years: 2018, 2019, 2020, 2021, 2022 Data as at: 09/01/2023 Decile: N/A Student Types: Regular Student, Alternative Education Student Including Students with Short Enrolments: No Student Gender: Display Selected as a Single Value Not Showing Ethnicity Showing Year Level					Base School / Region: Te Wharekura o Te Kaokaoroa o Patetere in Walkato Base Decile Range: All Base Student Types: Regular Student, Alternative Education Student Base Including Students with Short Enrolments: No Base School Gender Type: All Base Student Gender: All						
Te Wharekura o Te Kaokaoroa o Patetere in Walkato											
		2018		2019		2020		2021		2022	
		Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate	Qty.	Rate
Year 11	Level 1 Literacy	20	100.0	21	91.3	12	85.7	15	100.0	15	93.8
	Level 1 Numeracy	12	60.0	4	17.4	4	28.6	12	80.0	12	75.0
	UE Literacy	14	70.0	10	43.5	4	28.6	3	20.0	3	18.8
	UE Literacy Reading	14	70.0	10	43.5	4	28.6	3	20.0	3	18.8
	UE Literacy Writing	19	95.0	15	65.2	9	64.3	6	40.0	3	18.8
	UE Numeracy	12	60.0	4	17.4	4	28.6	12	80.0	12	75.0
Year 12	Level 1 Literacy	14	100.0	10	100.0	19	100.0	12	100.0	13	100.0
	Level 1 Numeracy	12	85.7	5	50.0	5	26.3	8	66.7	10	76.9
	UE Literacy	12	85.7	6	60.0	10	52.6	5	41.7	6	46.2
	UE Literacy Reading	12	85.7	6	60.0	10	52.6	5	41.7	6	46.2
	UE Literacy Writing	13	92.9	10	100.0	15	78.9	7	58.3	8	61.5
	UE Numeracy	12	85.7	5	50.0	5	26.3	8	66.7	10	76.9
Year 13	Level 1 Literacy	6	100.0	11	100.0	10	90.9	14	100.0	6	100.0
	Level 1 Numeracy	4	66.7	9	81.8	7	63.6	11	78.6	6	100.0
	UE Literacy	6	100.0	9	81.8	9	81.8	9	64.3	6	100.0
	UE Literacy Reading	6	100.0	9	81.8	9	81.8	9	64.3	6	100.0
	UE Literacy Writing	6	100.0	10	90.9	10	90.9	13	92.9	6	100.0
	UE Numeracy	4	66.7	9	81.8	7	63.6	11	78.6	6	100.0

Standard Entries and Results

Populations: NZ Domestic Years 11-13, NZ Domestic Years 14-15, NZ Domestic Adults, NZ Internationals, School Years 1-10, Pacific Island Schools, Other
 Academic Years: 2018, 2019, 2020, 2021, 2022
 Data as at: 09/01/2023
 Not Showing Subject

Decile: N/A
 Student Types: Regular Student, Alternative Education Student, Teen Parent Unit Student
 Student Gender: Display Selected as a Single Value
 Not Showing Ethnicity
 Not Showing Year Level
 Showing All Standards

Base School / Region: Te Wharekura o Te Kaokoara o Patetere in Waikato
 Base Decile Range: All
 Base Student Types: Regular Student, Alternative Education Student, Teen Parent Unit Student
 Base School Gender Type: All
 Base Student Gender: All

Te Wharekura o Te Kaokoara o Patetere in Waikato													
	Total	Entries		Assessed Entries	Not Achieved	Achieved		Merit	Excellence	City	Rate	City	Rate
		No Result	Absent			Valid	Qty						
Level 1													
Achievement Standard													
Externally Assessed													
2018	84	17		67	10	14.9	27	40.3	15	22.4		15	22.4
2019	259	55	50	154	113	73.4	30	19.5	9	5.8		2	1.3
2020	71	13	10	48	38	79.2	10	20.8					
2021	81	15	6	70	16	22.8	24	34.3	16	22.9		14	20.0
2022	151	75	13	63	5	7.9	16	25.4	20	31.7		22	34.9
Internally Assessed													
2018	243	1		242			125	51.7	59	24.4		58	24.0
2019	283	201		82			44	53.7	30	36.8		8	9.8
2020	175	95		80	1	1.3	54	67.5	14	17.5		11	13.8
2021	268	43		223	30	13.5	118	52.0	55	24.7		22	9.9
2022	426	185		261	10	3.8	96	38.6	81	34.9		54	24.5
Unit Standard													
Internally Assessed													
2018	82			82			63	78.6	16	19.5		3	3.7
2019	82	22		60	2	3.3	46	78.7	8	13.3		4	6.7
2020	41	23		18	3	16.7	4	22.2	5	27.8		5	33.3
2021	19	5		14			6	42.9	4	28.6		4	28.6
2022	64	45		19			19	100.0					
Level 2													
Achievement Standard													
Externally Assessed													
2018	76	6		70	7	10.0	36	54.3	19	27.1		6	8.5
2019	53	27		26	11	42.3	10	38.5	4	15.4		1	3.8
2020	79	20	7	52	38	73.1	11	21.2	3	5.8			
2021	48	27	8	13	2	15.4	5	38.5	4	30.8		2	15.4
2022	90	15		35	3	8.6	10	28.8	10	28.8		12	34.3
Internally Assessed													
2018	268			268	13	4.9	153	57.1	71	26.5		31	11.6
2019	81	55		26			8	30.8	10	38.5		8	30.8
2020	206	160		126	5	4.0	52	41.3	35	27.8		34	27.0
2021	167	36		131	13	9.9	70	53.4	25	19.8		22	16.8
2022	207	54		123	13	10.6	54	43.9	20	16.3		36	29.3
Unit Standard													
Internally Assessed													
2018	86			86			51	59.3	21	24.4		14	16.3
2019	136	108		28			12	42.9	12	42.9		4	14.3
2020	29	5		24	3	12.5	12	50.0	7	29.2		2	8.3
2021	44	4		44	1	2.3	18	40.9	11	25.0		14	31.8
2022	146	88		48			48	100.0					
Level 3													
Achievement Standard													
Externally Assessed													

9. Property

Target:

To create a new, state-of-the-art school incorporating the latest technology and modern learning environment.

Goal:

Dedicated to creating the best learning environment for all within Te Wharekura O Te Kaokaoroa O Patetere.

It will be unlike any other.

Unique to ourselves.

Actions:

- > To stop and review progress to date.
- > To clearly define new priorities.
- > Project manager and project director to scope works.
- > Approval sought, detailed work drawings prepared.
- > New 5YP and 10YP established.

Summary:

Property has been a major undertaking in 2022. Our Board of Trustees sub-committee ensured we had teaching spaces with our Te Whai Ao complex of four classrooms, and our three projects all made huge progress.

1. Te Tihi-o-Mānono

Our bespoke six-classroom auditorium complex began with Lawrence Joseph as Project Manager and Woodview Construction as the successful builders. It is a magnificent complex that has a mid-Term 1 opening date. It incorporates a kura narrative into the design and build stage including art work from staff members.

2. Te Kohanga Reo o Te Kaokaoroa o Pātetere

This complex is on site and rapidly being prepared for a mid-year opening. Rob Petré is Project Manager and Urlich Bros are the building contractors.

3. 5YP and 10YPP

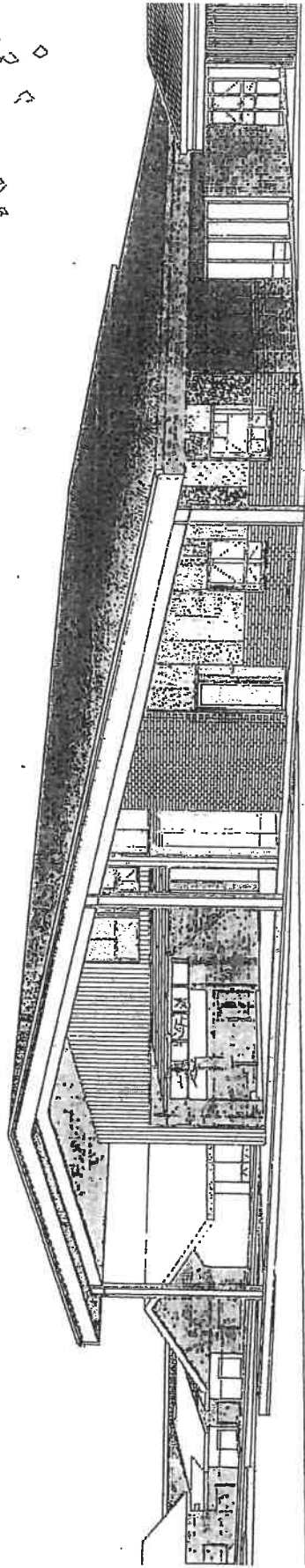
These have been completed by Greenstone Consultants as an independent needs analysis and created by Sharyn Flintoff and her team at Waikato School Property Services. Their highlighted projects over the next five years are:

- i) Re-carpet the Wharenui
- ii) Cover the netball court
- iii) Roof replacement on modular classrooms
- iv) Extension to the Dining Room

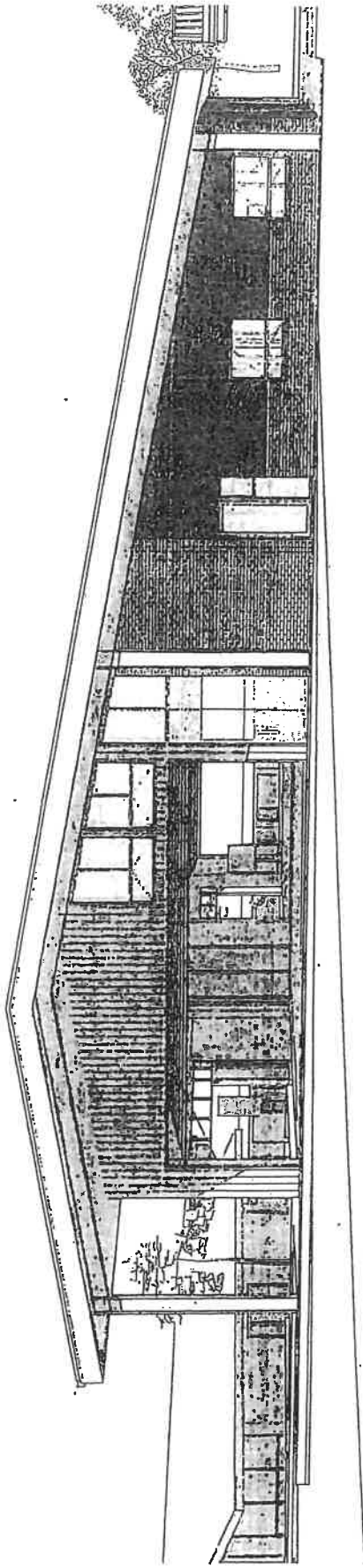
The 10YPP will follow in more detail post this.

The MOE have been wonderful in the delivery of this as Covid has impacted on products, staff and delivery times.

It must be noted that even when complete this will take our entitlement to 250 tamariki. Our 2022 roll is at 275 which means the roll growth classrooms will be needed to replace the existing Te Whai Ao complex.



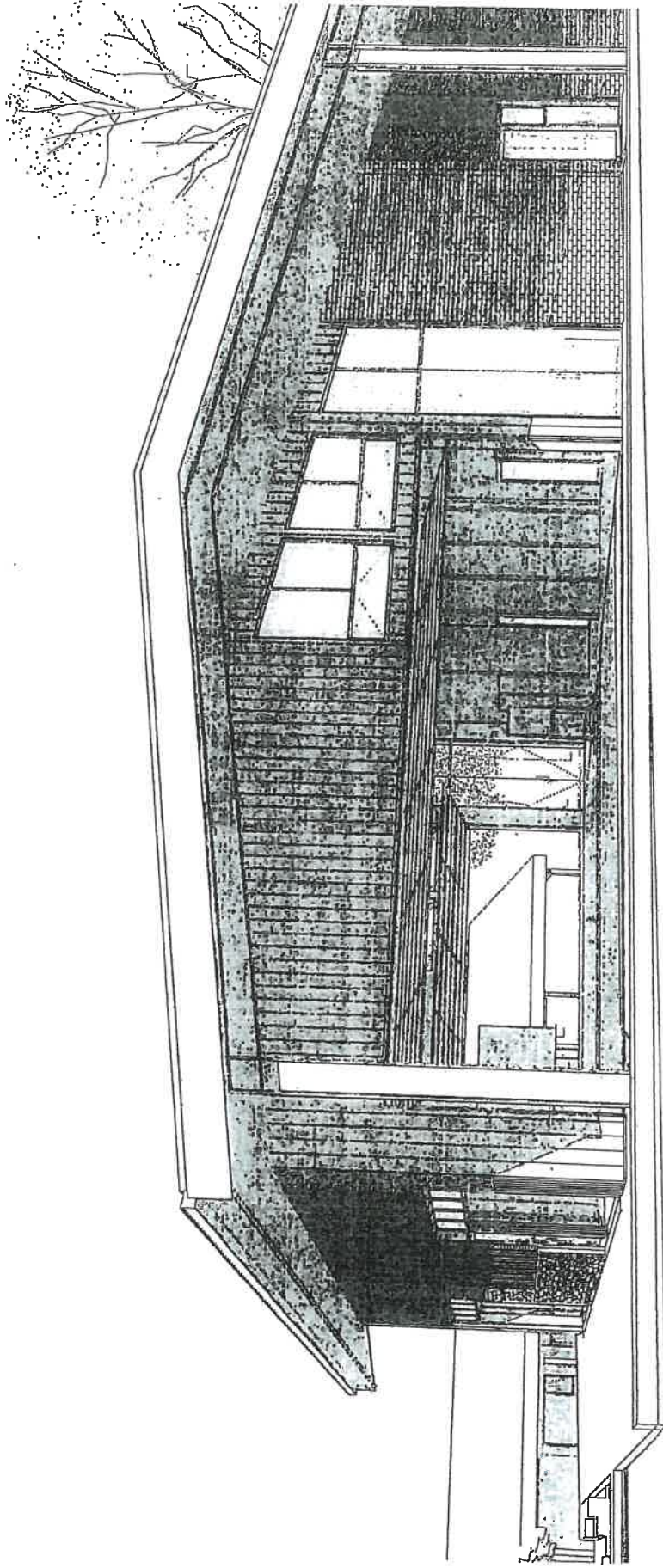
View to North Face



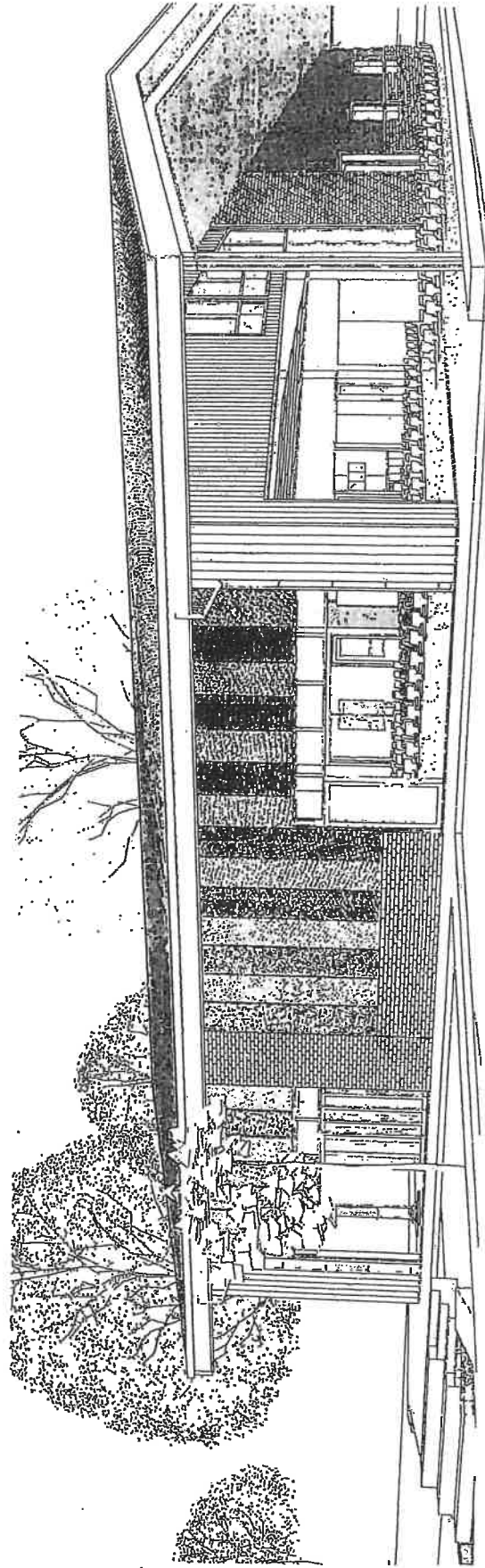
View to North Face

MOAA
Architects.

page 204 Te Wharekura o Te Ka
drawing Views 1:1 @A1 (halfatA3)



View to North Face



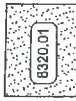
View to East Face



PROPOSED SITE PLAN KEY:



8241.01: CONCRETE PAVING
Exposed aggregate concrete slab with SEB2 mesh. Sawcuts at 4m crs each way. Clear sealer.



8320.01: GRASS - SEEDING
Super site grass seed (sown) 25g/m². With Tui Lawn fertiliser.

SITE PLAN NOTES:

- Spot heights shown are relative to existing house finished floor level. Allow to confirm all spot heights on site before commencing construction.
- Excavated dirt to be placed on site as directed by Client.

PLUMBING & DRAINAGE KEY:

- New Wastewater pipe
- New 100dia Stormwater pipe
- New water mains supply
- New electrical supply
- New telecom connection

- ORG Overflow relief gully
- IB Inspection band
- IJ Inspection junction
- FWG Floor waste gully
- VP Vent pipe
- RH Rain Head
- DC Drainage channel
- SU Sump
- SH Soak Holes

PLUMBING & DRAINAGE NOTES:

- All Wastewater plumbing is to be new back to existing manhole.
- Plumbing & Drainage shown diagrammatically only.
- All plumbing and drainage to be in accordance with AS/NZS3500.2.2
- All bends and junctions to be sweeping.
- All falls / heights of existing drains to be checked and confirmed on site.
- Vent all pipe work and drains as necessary.
- All hot water pipes to be insulated with thermal wrap.
- Refer to Roof Plan for Downpipe and Stormwater catchment areas.
- All existing downpipes and soak pits to remain.



Allow to firm trees prior to tables being placed on site

DRAFT
Revised: 21 February 2020

MOAA Architects.

Project: 233
Client: Kohanga Reo National Trust
Proposed: 2019
Detail Design

1:500 @A3
Proposed Site Plan

A.103

MOAA / 10 MAR 2020
MOAA / 10 MAR 2020
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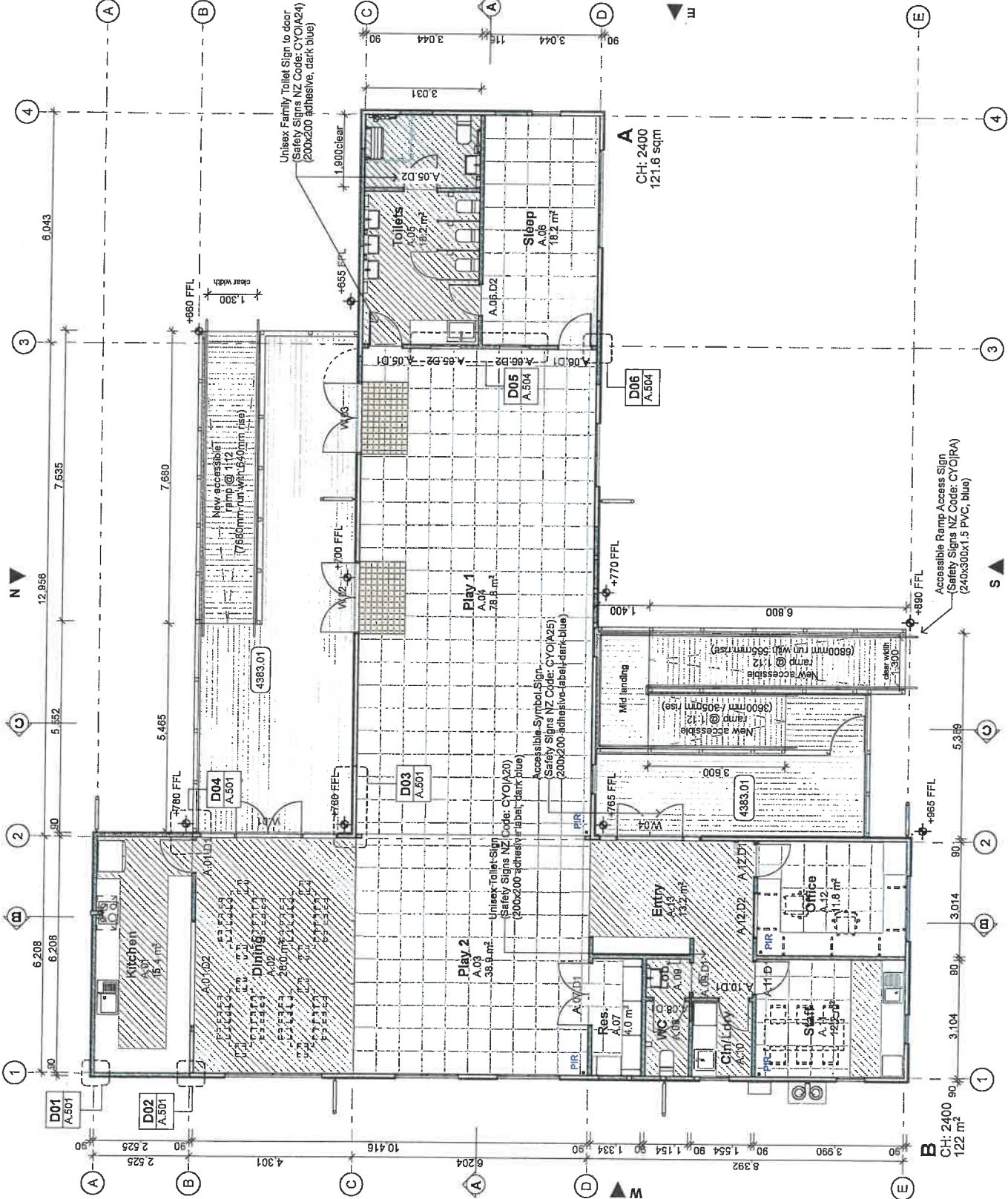
WALL TYPES KEY:

3821.01: 90MM TIMBER WALL FRAMING
H1.2 80 x 45mm SGB timber framing, studs @800crs, nogs @800crs. With batt thermal insulation, DFC to concrete and steel substrate.

7411D.02: DOWNPIPE
80mm diameter uPVC sewer grade (SNB) downpipe. Fixed with Anzor Boslok 304 sl.st. plain shank downpipe bracket, 60mm standoff spaced evenly @800mm crs.

REFERENCE PLAN NOTES:

- All existing dimensions to be checked on site.
- All materials, items, workmanship to comply with the minimum requirements of the relevant NZ Standards and NZ Building Code.
- Refer to Fire Engineers Report for all fire protection requirements.
- Refer to Internal Plan and Elevation Drawings for all wall linings and finishes.
- Refer to Elevations for all external claddings.
- All electrical and communications cabling to be concealed in walls. Allow to provide separation between electrical and communications cabling.



MOAA Architects.
DRAFT
Prepared: 27 February 2024

233 Patetere Kohanga Reo
Reference Plan
Scale: 1:100 @A3
Project Name: Kohanga Reo National Trust
Drawing No: A.202

Comments:
1. See also drawings A.201, A.202, A.203, A.204, A.205, A.206, A.207, A.208, A.209, A.210, A.211, A.212, A.213, A.214, A.215, A.216, A.217, A.218, A.219, A.220, A.221, A.222, A.223, A.224, A.225, A.226, A.227, A.228, A.229, A.230, A.231, A.232, A.233, A.234, A.235, A.236, A.237, A.238, A.239, A.240, A.241, A.242, A.243, A.244, A.245, A.246, A.247, A.248, A.249, A.250, A.251, A.252, A.253, A.254, A.255, A.256, A.257, A.258, A.259, A.260, A.261, A.262, A.263, A.264, A.265, A.266, A.267, A.268, A.269, A.270, A.271, A.272, A.273, A.274, A.275, A.276, A.277, A.278, A.279, A.280, A.281, A.282, A.283, A.284, A.285, A.286, A.287, A.288, A.289, A.290, A.291, A.292, A.293, A.294, A.295, A.296, A.297, A.298, A.299, A.300, A.301, A.302, A.303, A.304, A.305, A.306, A.307, A.308, A.309, A.310, A.311, A.312, A.313, A.314, A.315, A.316, A.317, A.318, A.319, A.320, A.321, A.322, A.323, A.324, A.325, A.326, A.327, A.328, A.329, A.330, A.331, A.332, A.333, A.334, A.335, A.336, A.337, A.338, A.339, A.340, 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10. Finances

Target:

To resource programs and initiatives and meet end of year budget projections.

Goal:

Dedicated to establishing a reputation of fiscal responsibility, while maximizing opportunities for all stake holders at Te Wharekura O Te Kaokaoroa O Patetere.

Actions:

- > Beginning of the year financial projections established.
- > Monthly financial accounts created and monitored.
- > Staff administer areas of responsibility within agreed procedures and parameters.
- > Yearly audit occurs.
- > Generated staffing formulas and budgets created and monitored.
- > End of year financial statements prepared.
- > Statement of Variance created annually.

Summary:

2022 saw some unusual expenditure that highlighted the need for us to have reserves at all times. It is the Boards desire to attain one operation grant dollar value in reserves at all times as a 'buffer'.

The Board spent some reserves to fully outfit our new teaching complex as our original F&E grant did not go anywhere near where it has in previous years, and indeed has not kept up with inflation or increased costs.

At our end of year financial meeting our Financial Advisor Kelly Parkinson from ESL advised that we had healthy reserved funds

and encouraged us to reduce liabilities and increase our assets. This was actioned with a replacement bus and a direct purchase of equipment for Te Tihi-o-Mānono.

Our overall operational budget will be a deficit of approximately \$18,000, however a substantial Banked Staffing forecast of excess \$100,000 will defer any actual deficit.

The MOE provided extra funds for a number of initiatives throughout the year to re-engage students to school and accelerate learning outcomes for NCEA, a superb initiative.

We have an excellent relationship with both Cookson Forbes (Auditor) and our financial provider Education Services Limited. Our Executive Officer continues to foster relationships and high level accounting practices within Te Wharekura o Te Kaokaoroa o Pātetere. E.R.O also made positive comments around our financial management.

The focus for 2023 will be to increase overall school equity and reserves.