

TE KURA KAUPAPA MAORI O TE ORINI KI NGATI AWA

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 719

Principal: Taiaarahia Melbourne

School Address: 33 Meadow Vale, Coastlands

School Postal Address: 33 Meadow Vale, Coastlands, Whakatane, 3120

School Phone: 07 308 2010

School Email: admin@tkkmteorini.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

TE KURA KAUPAPA MAORI O TE ORINI KI NGATI AWA

Annual Report - For the year ended 31 December 2021

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Te Kura Kaupapa Maori o Te Orini ki Ngati Awa

Statement of Responsibility

For the year ended 31 December 2021

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

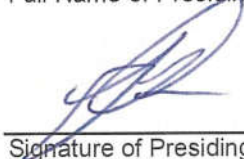
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

JARROD DODD

Full Name of Presiding Member



Signature of Presiding Member

22/07/2025

Date:

Ngarimu Daniel

Full Name of Principal



Signature of Principal

25/07/25

Date:

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,264,335	1,187,475	1,040,037
Locally Raised Funds	3	21,082	67,000	14,156
Interest Income		109	-	269
		1,285,526	1,254,475	1,054,462
Expenses				
Locally Raised Funds	3	25,419	16,000	8,731
Learning Resources	4	561,537	426,893	399,742
Administration	5	213,233	183,980	85,817
Finance		1,353	2,000	1,848
Property	6	356,834	444,133	400,380
Depreciation	10	68,682	46,578	56,103
Transport		137,257	113,000	95,672
		1,364,315	1,232,584	1,048,293
Net Surplus / (Deficit) for the year		(78,789)	21,891	6,169
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(78,789)	21,891	6,169

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

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		183,216	187,647	177,047
Total comprehensive revenue and expense for the year		(78,789)	21,891	6,169
Capital Contributions from the Ministry of Education				
Equity at 31 December		104,427	209,538	183,216
Retained Earnings		104,427	209,538	183,216
Equity at 31 December		104,427	209,538	183,216

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

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	7	60,379	168,209	93,849
Accounts Receivable	8	52,166	20,940	38,837
GST Receivable		6,343	3,911	6,366
Prepayments		2,415	1,630	2,486
Inventories	9	-	-	5,031
		121,303	194,690	146,569
Current Liabilities				
Accounts Payable	11	62,031	36,208	46,014
Revenue Received in Advance	12	395	-	390
Provision for Cyclical Maintenance	13	-	-	-
Finance Lease Liability	14	33,617	10,055	16,950
Funds held for Capital Works Projects	15	-	-	9,039
		96,043	46,263	72,393
Working Capital Surplus/(Deficit)		25,260	148,427	74,176
Non-current Assets				
Property, Plant and Equipment	10	120,880	78,348	127,109
		120,880	78,348	127,109
Non-current Liabilities				
Provision for Cyclical Maintenance	13	14,651	-	-
Finance Lease Liability	14	27,062	17,237	18,069
		41,713	17,237	18,069
Net Assets		104,427	209,538	183,216
Equity		104,427	209,538	183,216

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

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		651,707	541,261	396,227
Locally Raised Funds		20,787	50,000	14,546
Goods and Services Tax (net)		23	-	(2,091)
Payments to Employees		(234,773)	(203,192)	(128,666)
Payments to Suppliers		(434,097)	(238,775)	(238,580)
Interest Paid		(1,353)	(2,000)	(1,848)
Interest Received		109	-	269
Net cash from/(to) Operating Activities		2,403	147,294	39,857
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(5,307)	(28,000)	(28,952)
Net cash from/(to) Investing Activities		(5,307)	(28,000)	(28,952)
Cash flows from Financing Activities				
Finance Lease Payments		(30,566)	(33,911)	(8,921)
Funds Administered on Behalf of Third Parties		-	-	9,039
Net cash from/(to) Financing Activities		(30,566)	(33,911)	118
Net increase/(decrease) in cash and cash equivalents		(33,470)	85,383	11,023
Cash and cash equivalents at the beginning of the year	7	93,849	82,826	82,826
Cash and cash equivalents at the end of the year	7	60,379	168,209	93,849

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

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

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa (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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. 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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	5 years
Motor Vehicles	5 years
Library Resources	12.5% DV
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 or licensing of software 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

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 twelve 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.

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 Revenue and Expense.

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

q) Shared Funds

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

r) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

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

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

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

t) Borrowings

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

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

u) 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.

v) Budget Figures

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

u) 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	403,479	233,870	195,686
Teachers' Salaries Grants	321,682	263,537	276,440
Use of Land and Buildings Grants	283,995	390,677	347,989
Other MoE Grants	131,386	218,915	147,055
Transport grants	123,339	80,476	71,824
Other Government Grants	454	-	1,043
	1,264,335	1,187,475	1,040,037

The school has opted in to the donations scheme for this year. Total amount received was \$8,250.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	350	2,000	563
Fees for Extra Curricular Activities	800	1,000	851
Trading	9,625	10,000	1,996
Fundraising & Community Grants	10,307	54,000	10,746
	21,082	67,000	14,156
Expenses			
Extra Curricular Activities Costs	-	1,000	6,244
Trading	24,391	15,000	2,168
Fundraising & Community Grant Costs	1,028	-	319
	25,419	16,000	8,731
<i>Surplus/(Deficit) for the year Locally raised funds</i>	(4,337)	51,000	5,425

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	73,127	54,100	37,653
Employee Benefits - Salaries	474,322	356,493	354,692
Staff Development	14,088	16,300	7,397
	561,537	426,893	399,742

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,152	4,500	4,152
Board Fees	2,455	4,000	2,815
Board Expenses	1,773	9,700	10,081
Communication	3,389	3,200	3,113
Consumables	5,597	4,400	1,562
Other	13,044	14,300	5,418
Employee Benefits - Salaries	66,255	51,934	38,806
Insurance	435	1,000	750
Service Providers, Contractors and Consultancy	5,520	6,476	5,520
Healthy School Lunch Programme	110,613	84,470	13,600
	213,233	183,980	85,817

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,915	4,550	4,432
Cyclical Maintenance Provision	14,651	0	0
Grounds	12,104	17,000	10,810
Heat, Light and Water	10,141	8,000	7,387
Rates	3,042	4,000	3,742
Repairs and Maintenance	6,348	8,750	10,452
Use of Land and Buildings	283,995	390,677	347,989
Security	3,817	3,200	3,075
Employee Benefits - Salaries	12,821	7,956	12,493
	356,834	444,133	400,380

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	60,379	168,209	93,849
Cash and cash equivalents for Statement of Cash Flows	60,379	168,209	93,849

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

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	300	-	6,539
Receivables from the Ministry of Education	7,048		
Banking Staffing Underuse	21,025	1,836	10,867
Teacher Salaries Grant Receivable	23,793	19,104	21,431
	52,166	20,940	38,837
Receivables from Exchange Transactions	300	-	6,539
Receivables from Non-Exchange Transactions	51,866	20,940	32,298
	52,166	20,940	38,837

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Uniforms	-	-	5,031
	-	-	5,031

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements		-	-	-		
Furniture and Equipment	43,200	1,263	-	-	(12,691)	31,774
Information and Communication Technology	11,872	4,044	-	-	(4,744)	11,171
Motor Vehicles	37,354	-	-	-	(22,884)	14,470
Leased Assets	34,633	57,146	(15,061)	-	(28,357)	63,422
Library Resources	50	-	-	-	(6)	43
Balance at 31 December 2021	127,109	62,453	(15,061)	-	(68,682)	120,880

The net carrying value of equipment held under a finance lease is \$63,422 (2020: \$34,633)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Furniture and Equipment	93,771	(61,997)	31,774	92,508	(49,308)	43,200
Information and Communication Technology	32,614	(21,443)	11,171	28,570	(16,698)	11,872
Motor Vehicles	153,552	(139,082)	14,470	153,552	(116,198)	37,354
Leased Assets	105,023	(41,601)	63,422	62,938	(28,305)	34,633
Library Resources	300	(257)	43	300	(250)	50
Balance at 31 December	385,260	(264,380)	120,880	337,868	(210,759)	127,109

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	15,564	3,791	10,033
Accruals	10,601	12,145	12,497
Employee Entitlements - Salaries	32,768	19,104	21,431
Employee Entitlements - Leave Accrual	3,098	1,168	2,053
	<u>62,031</u>	<u>36,208</u>	<u>46,014</u>
Payables for Exchange Transactions	62,031	36,208	46,014
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>62,031</u>	<u>36,208</u>	<u>46,014</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income In Advance	110	-	110
Staff Social Club	285	-	280
	<u>395</u>	<u>-</u>	<u>390</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	-	-	-
Increase to the Provision During the Year	14,651	-	-
Provision at the End of the Year	<u>14,651</u>	<u>-</u>	<u>-</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	14,651	-	-
	<u>14,651</u>	<u>-</u>	<u>-</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	34,005	10,055	18,033
Later than One Year and no Later than Five Years	27,296	17,237	18,468
Future finance charges	(622)	-	(1,482)
	<u>60,679</u>	<u>27,292</u>	<u>35,019</u>

Represented by

Finance lease liability - Current	33,617	10,055	16,950
Finance lease liability - Term	<u>27,062</u>	<u>17,237</u>	<u>18,069</u>
	<u>60,679</u>	<u>27,292</u>	<u>35,019</u>

15. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
	SIP - from TTKMO Whakarewa	9,039		(9,039)	-	-
	Totals	<u>9,039</u>		<u>(9,039)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	-
	<u>-</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
	SIP - from TTKMO Whakarewa	-	9,039	-	-	9,039
	Totals	<u>-</u>	<u>9,039</u>	<u>-</u>	<u>-</u>	<u>9,039</u>

15. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

16. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,455	2,815
<i>Leadership Team</i>		
Remuneration	124,961	123,267
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>127,416</u>	<u>126,082</u>

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 (3 members) and Property (2 members) that met 10 and 10 times respectively. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

17. 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

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 2021, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2021.

There are no capital commitments as at 31 December 2020.

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

20. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	60,379	168,209	93,849
Receivables	52,166	20,940	38,837
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	112,545	189,149	132,686

Financial liabilities measured at amortised cost

Payables	62,031	36,208	46,014
Finance Leases	60,679	27,292	35,019
Total Financial Liabilities Measured at Amortised Cost	122,710	63,500	81,033

21. Events After Balance Date

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

22. 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 Kura Kaupapa Maori o Te Orini ki Ngati Awa Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Te Kura Kaupapa Maori o Te Orini ki Ngati Awa (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 25 July 2025. 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.

Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2022.

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, arise from section 134 of the Education and Training Act 2020.

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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Members of the Board, Kiwisport Report, Analysis of Variance Reporting, 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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Pouroto Ngaropo	Presiding Member	Elected	Sep 2022
Taiarahia Melbourne	Principal		Jul 2022
Georgina Maxwell	Parent Representative	Elected	Sep 2022
Jarrodd Dodd	Parent Representative	Elected	Sep 2022
Vanessa Hudson	Parent Representative	Elected	Sep 2022
Robert Whitbourne	Parent Representative	Elected	Sep 2022
Leslie Umuhuri	Staff Representative	Elected	Sep 2022

Te Kura Kaupapa Maori o Te Orini ki Ngati Awa

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$622 (excluding GST). The funding was spent on sporting endeavours.

Tuku Pūrongo Tātaritanga mo 2021



Ingoa o te Kura:	Te Kura Kaupapa Māori O Te Orini Ki Ngāti Awa	Tau o te Kura:	0719
Whāinga Rautaki:	<ol style="list-style-type: none"> 1. Kia arotahi mai ngā tauira katoa ki te marautanga-a-rohe (localized curriculum) me ngā taiao ako e kounga ai ngā wheako ako me ngā putanga ma Poutiria te Aroha me PB4L e tautoko ake. 2. Whakatinanahia ngā rawa me te whakahoutanga o nga whare e tika ana e tautokona ake ngā marautanga mai i ngā nohinohi tae atu ki ngā tuakana o te wharekura. 3. Kia tu Motuhake ai to mātau whānau i runga ano i to rātau ake mana a Haahi Ringatu, Ngāti Awa, Aho Matua hoki. 		
Te whāinga ā-tau:	<ul style="list-style-type: none"> - Whai whakangungu PLD i roto tonu i te Marautanga Matihiko, ngā ahuatanga ako (Play-based learning), te Taiao Ako (outdoor learning spaces) me te Marautanga-a-iwi (local curriculum) hei whakawhanui i ngā akoranga. - Kia tuku tono ki te NZQA kia tu motuhake ai (consent to assess) to matau wharekura. - Whai putea ai hei hoko i ngā rawa ako me ngā kaiako (hauora, putaiao, pangarau, reo tauwi ranei) mo te kura me te wharekura me te whakamahi tonu i te Kura-a-tuhi, me te Kuratini (Toi Ohomai). 		
Keo:	<p>Te Whānau: Kia whai waahi ai ki roto i nga ohu whakahaere.</p> <p>Kaiako: Kia waia ai, kia matau ai ki ngā rauemi tautoko i nga akoranga o ia marautanga hou</p> <p>Kura Tuatahi (tau 1-8) Aromatawai: Kia mārama ai ki ngā whakahaeretanga aromatawai reo me te pangarau me te purongo ki ngā pou matua o Te Orini.</p> <p>Kura Tuarua NCEA: Kia whiwhi NCEA 1, 2 me 3 (U.E.) ngā tuaira o roto o ia reanga</p>		
Te Papa Raraunga:	<p>Te Whanau: I oti i te Ohu Putea te whakatu Charitable Trust hei tautoko i ngā hiahia a-putea o te kura. I whakaturia hoki he Ohu hei kokiri i te tari mātāuranga e mea ana kaare e taea te hanga whare hou, me neke ranei to matau kura na ngā purongo ru whenua i puta. I whakaturia hoki tetahi Ohu ki te kimi whenua hou kia tu ai to matau kura kei neke matau.</p> <p>Kaiako Whakangungu: Rehitatanga: Kua whai Rehita Kaiako ngā kaiako katoa. Whakangungu: I whakawhiwhi hoki tetahi ki tana tohu paerua mātāuranga Māori i Awanuiarangi. Na reira ko ngā whakangungu he mea mo to ratau ake whanaketanga ngaio tangata takitahi. Akura nei kua whai PLD ki te waihanga i to matau marautanga-a-rohe. Ko ngā whakangungu PB4L: Ano nei na ngā porearea o te mate uruta kaare i ata pikautia ngā mahi PB4L. Kei te taumata 2 tonu matau e</p>		

noho ana. Na whai ano i timata ngā whakangungu Poutiria Te Aroha (na ngā KKM) hei tautoko i te PB4L. **Play-based Learning:** Kaare i tutuki tēnei na runga i te mate uruta, i te mea ko te huarahi i whakaritea ko te noho tahi me tetahi kura e whaia ana i taua kaupapa hei akoranga ma matau. **Runanga Whaiti:** Kua tohua te tumuaki hei mangai mo ngā KKM o Te Puku o te Ika. E rua ngā hui i tu kia wānangahia ngā kaupapa whanui o te Runanga Nui ara ko te kereme ohotata (urgent submission) ki Te Taraipiunara o Waitangi mo te kaikiritanga ki te matauranga Māori o ngā KKM tetahi.

Kura Tuatahi Aromatawai:

I wānanga ngā purongo kia pupuritia ngā pou matua o te kura, kia kite ano hoki i roto i ngā mahere ako. Ko te ahua o te aromatawai he mea e waihangatia tonutia ana. Ko te hangai ano ki te Whare Tapawha mo te hauora o te tamaiti te mea i arotakengia i raro i Te Aho Matua. Ko te mea matua i puta ko ngā uiui na nga tauira i arahina (student led interviews). Na kona ano i kite i te māramatanga o te tauira ki ana mahi, me tona kaingakau hoki.

Kura Tuarua

I whai kaiako hou mo te Putaiao me Te Reo Rangatira. Kua whai kirimana hoki tēnei kaiako e whakanikoniko ana i ngā paerewa NCEA. I whai matanga .2 hoki mo te STEAM me etahi whenu Putaiao. Kua hono ano etahi o ngā tau 11-12 ki Te Kura Pounamu hei whai i te reo Hapanihi (Japanese) me te Kaute (Accounting). Kua timata hoki te whakatakoto rautaki mahi (career pathways) mo ngā tamariki mai i tau 9-13. Katahi pea ka whakarite punaha mo ngā tau 7-8.

NCEA 1

E 5 ngā tauira i whai i te hotaka NCEA 1. E 2 (40%) i whakawhiwhia ki ngā tauwhi mo te reo me te pangarau (numeracy and literacy), i whiwhi raua tahi nui ake i te 80 tauwhi kia whakawhiwhia to raua taumata tahi. Kotahi i waihanga kaupapa ke (IEP) na runga i tana ahua ako. I whai putea hoki i te tari RTLB hei kaiawhina mana kotahi ra i te wiki. E 2 i matangaro i roto i nga aukatinga, porearea hoki o te mate uruta. Iti iho i te 50% to ratau taetanga mai ki te kura.

NCEA 2

Kotahi te tauira i whai i te hotaka NCEA 2 ana i whakawhiwhia (100%) ngā tauwhi 60 neke atu. He tau 11 tēnei tauira.

NCEA 3

E 5 wa matau tauira i whai i te taumata 3 NCEA. E rua (40%) i whakawhiwhia ki te taumata 3. Kotahi i whai tiwhikete kori tinana taumata 4 ki raro hoki i Te Wānanga O Aotearoa, kotahi i whai kaupapa ke (IEP) hangai ki te matauranga Māori, ana kotahi i hara mai ki te kai noa iho i tana tina.

Ngā Rawa Marautanga me ngā Whare

Whakahou Whare: I oti te whakahou i ngā akomanga o te kura waenga me te wharekura i te wahanga 4, ana o te kura tuatahi i te timatanga o 2022. **Rawa Tautoko:** Tapiri ki ngā whare hou ko te whakahou i te wifi me ngā SMART (interactive) Boards mo te kura waenga me te wharekura. Ka whai ipapa hoki mo te nuinga o ngā tauira mai i tau 6-13 i raro ano i Mb3 me ngā tautoko a-hihiko (technical support). I whai putea FEF hei hoko rawa hou mo ia akomanga.

Puna Taiao: I tu ai tēnei kaupapa na runga i ngā putanga o te tari matauranga teneia pea me neke to matau kura.

Ngā Mahi <i>I aha mātou?</i>	Ngā Whakataunga <i>I puta pehea?</i>	Ngā take mō te rerekētanga <i>He aha i pērā ai?</i>	Arotakenga <i>Me ahu pēhea ināianeī?</i>
<p>Te Whanau:</p> <ul style="list-style-type: none"> - I oti i te Ohu Putea te whakamana hei charitable trust. - Ka puta ngā rongō mo te purongo rarangi ru ia GeoNet ka whakatu Ohu wetewete i ngā purongo kia mārama ia matau me aha matau. Na whai ano ka whakatu Ohu hei kimi whenua hou. - I whakamoea te ohu Puna Taiao mo tēnei wa. - Kaare i whai waahi ai ngā wānanga Aho Matua, Ngāti Awa hoki na ngā porearea o te mate uruta. <p>Whakangungu:</p> <ul style="list-style-type: none"> - I ata kōrero me te tautu i te momo whakangungu a ia kaiako mana ano e whiriwhiri. - Katahi ka aro ki ngā whakangungu marautanga mo tēnei tau ara mo te marau-a-rohe otira ngā kaupapa PB4L, Poutiria Te Aroha me te play-based learning. - I whai te tumuaki ki tana tohu kairangi (professional doctorate) i roto i te matauranga taketake (indigenous education) i Awanuiarangi. 	<p>Te Whanau:</p> <ul style="list-style-type: none"> - I wanangatia te purongo GeoNet i muri mai i te wānanga me ngā mangai o te tari matauranga. I whai waahi nui tonu na te mea he take nui ki te mahere rautaki. - He rawe te wahanga ki ngā uiui na nga tauira i arahina. Heoi me tae mai ngā matua katoa katahi ka rawe rawa atu. - He kaha te hono mai o ngā matua a-huirangi (zoom) ina hoki i hikina ngā hui i te kura na te mate uruta. <p>Whakangungu:</p> <ul style="list-style-type: none"> - I whakawhiwhia te pouako ki tana tohu paerua matauranga maori. - I whakawhiwhia te tumuaki ki tana tohu kairangi (professional doctorate). - Ko te nuinga i whiriwhiria kia whakapakari i te reo Māori me to ratau mohio ki to matau nei Ngāti Awatanga. Ko tetahi ki te whakangungu Puataiao NCEA, tetahi ki ngā mahi Kori Tinana NCEA. - I wānanga ngā kaiako i Poutiria Te Aroha. - I haere tonu ngā mangai ki ngā huihuinga PB4L kia whai māramatanga tonu ai mo te Taumata 2 (tier 2). Heoi kaare ano 	<p>Te Whanau:</p> <ul style="list-style-type: none"> - Na te whakarite i ngā ohu i whai waahi ai ngā matua ki te whakarite motuhake i o ratau hui me te whakatau i ngā take mo te whanau. - Na te huirangi i mama ake ano ai te hono mai o ngā matua me te mea hangai pu ki te kaikorero. <p>Whakangungu:</p> <ul style="list-style-type: none"> - He kaha aro ano no te tumuaki ki te whakaoti i ngā rangahau i tēnei tau tonu. - Ahakoa ngā porearea o te mate uruta i uu tonu i runga i ngā panonitanga o ia kaupapa. Heoi i ahua raru te PB4L me te whainga kia ata aroa te kura i tēnei tau na te mate uruta, me te mea i te kainga ke te puako matua e tiakai ana i tana pepi (maternity leave). - Ano nei kaare ano i hoki atu ki te kaupapa play-based learning. - Heoi i porearea te PLD na te mate uruta. 	<p>Te Whanau:</p> <ul style="list-style-type: none"> - Me whakarangatira tonu i ngā matua o ngā ohu kia rea. - Me whakakaha tonu ngā korero whakauru tamariki kia mārama ai ngā whānau hou ki ngā tumanako. - Me noho ko te huirangi hei kawenga matua. <p>Whakangungu:</p> <ul style="list-style-type: none"> - Ko ngā aronga nui o te kura, ko ngā whakangungu matihiko, ipapa, me te - Kia aro nui ki te taumata tuarua-tuatoru (2nd & 3rd tier) o te PB4L. - Kai whai waahi ano ai mo te kaupapa o Poutiria Te Aroha. - Ka haere tonu ngā mahi PLD mo te Marautanga-a-rohe me ngā aromatawai hangai.

<p>- I whai te pouako ki tana tohu paerua (masters) i roto i te matauranga maori i Awanuiarangi.</p> <p>- Whai PLD mo te Marautanga-a-rhe (local curriculum) me ngā aromatawai hangai.</p> <p>Kura Tuatahi: Aromatawai</p> <p>– I whakarite nga kaiako i ngā aromatawai Reo panui/tuhituhi, pangarau i te mea i te noho kainga ke te kaiako arahi ki te tiaki pepi.</p> <p>- I whakauru ngā aronga matua o Te Aho Matua me te wairua ora o te tamaiti ki ngā purongo.</p> <p>- Na ngā tauira ano i arahi i ngā uiui (student led interviews)</p> <p>Kura Tuarua: NCEA 1-2</p> <p>– I whakaritea ko ngā hotaka paetuku paerewa paetae mo taumata 3 mea hangai ki ngā tauira, pukenga, hiahia, moemoea.</p> <p>Kuratini</p> <p>– I whakauru tetahi ki te tiwhikete kori tinana (advanced cert. In sports) i Te Wānanga O Aotearoa.</p>	<p>kia timata ki te hanga i ngā tohu/panui (signage).</p> <p>- He iti noa iho ngā wananga PLD.</p> <p>Kura Tuatahi: Aromatawai</p> <p>- Kaare i oti pai ngā aromatawai i tera tau na reira kaare i puta ngā raraunga e tika ana mo ngā tamariki.</p> <p>- E whanake ana ngā tamariki e ai ki nga aromatawai Hauora e ai ki ngā tirohanga whaiti (anecdotal).</p> <p>Kura Tuarua: NCEA 1-3</p> <p>– E 2/5 i whiwhi taumata 1. Kotahi kei raro i te haumarua o RTL. 1/1 i whiwhi ki taumata 2 me te kaiaka (merit) mo Te Reo Rangatira. E 2/4 ki taumata 3 me te UE.</p> <p>Kuratini</p> <p>– I whakaoti tetahi ana mahi taumata 4, mo te kori tinana.</p>	<p>Kura Tuatahi: Aromatawai</p> <p>- Ko te take mo ngā putanga mo etahi tamariki he mata ngaro na te mate uruta. Heoi na te ngarotanga hoki o te pouako i raru ai ngā whakahaere.</p> <p>- Ara e penei ana ngā tirohanga Hauora i te mea kei te noho harikoa ngā tamariki i roto i ngā ako, ngā mahi tahi me ngā kaupapa whanui o te kura. Ko te whanagi ki te Ka Ora Ka Ako he awhina ni i kitea.</p> <p>Kura Tuarua: NCEA 1</p> <p>– E 2 enei e mata ngaro ana i te kura, ara he iti noa iho ngā ra i tae mai ai ngā ngā take whānau i waenganui i te mate uruta.</p> <p>NCEA 2</p> <p>I eke panuku tēnei tauira i runga ano i toana pukumahi.</p> <p>NCEA 3</p> <p>Kotahi o enei i whakaritea huarahi ke mana (IEP) na runga i ōna mauui. Kotahi i tau ke kia wehe i te kura me tana huarahi mo tera tau.</p> <p>Kuratini</p> <p>- I mahia tana i kaingakau nui ai i te taha hoki o ngā tangata pakeke ake i a ia.</p>	<p>Kura Tuatahi: Aromatawai</p> <p>– Me whai awhina ngā tokoiti, ara hei kaiwhina takitahi, taki roopu ranei kia mārama katoa ai ki ngā whakahaere aromatawai.</p> <p>- Tiamata ki te whakauru i te aromatawai hangai ki te Marautanga-a-rohe.</p> <p>- Kia whai waahi ai hoki ngā matua ki roto i ngā akoranga i te kainga hei awhi.</p> <p>Kura Tuarua: NCEA 2 me 1</p> <p>– Me ata whakarite huarahi ako ma era atu tauira kaare i whiwhi taumata 1, ara pea i ngā kaupapa e tau ke ana ki a ratau (toi whakaari, tunu kai).</p> <p>- Me titiro ki ngā kuratini mo tetahi kaupapa awhina ma ratau mea ngākau nui ana ki a ratau.</p> <p>- Me whakaaro ano hoki tetahi kaiako tuturu.</p> <p>Kuratini</p> <p>- Kia tirohia whanuitia ngā kuratini mo ngā kaupapa e uru atu ai ngā tamariki ki roto hei whai.</p> <p>- Kia whai awhina ano i ngā matua mo a ratau ake tamariki.</p>
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Te Whakamahere mō tērā tau:

- Haere tonu me ngā whakangungu PLD i roto tonu i te Marautanga-a-rohe (local curriculum), aromatawai me Poutiria Te Aroha.
- Kia tuku tonu ki te NZQA kia tu motuahake ai (accreditation) to matau wharekura.
- Waihanga huarahi mama ai te kite i te hononga a ngā akoranga ki ngā kaupapa whare wananaga, mahi hoki (career pathways).
- Whakaritea ngā huarahi hei whiriwhiri ma te whānau mo te ahua o te noho/wehe ranei na ngā rarangi ru.