

TE KURA KAUPAPA MAORI O NGATI RUANUI

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

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Accountant / Service Provider:

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TE KURA KAUPAPA MAORI O NGATI RUANUI

Annual Financial Statements - For the year ended 31 December 2023

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Te Kura Kaupapa Maori o Ngati Ruanui

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Full Name of Presiding Member

Full Name of Principal

Signature of Presiding Member

Signature of Principal

30 May 2024

Date:

30 May 2024

Date:

Te Kura Kaupapa Maori o Ngati Ruanui

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,281,625	1,717,149	1,932,364
Locally Raised Funds	3	40,484	180,500	27,838
Interest		8,509	345	1,779
Total Revenue		2,330,618	1,897,994	1,961,981
Expense				
Locally Raised Funds	3	30,754	70,000	3,631
Learning Resources	4	1,376,908	1,204,634	1,268,955
Administration	5	325,013	219,280	281,071
Interest		3,122	5,614	9,599
Property	6	416,220	240,652	234,987
Other Expenses	7	123,783	151,440	110,003
Total Expense		2,275,800	1,891,620	1,908,246
Net Surplus / (Deficit) for the year		54,818	6,374	53,735
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		54,818	6,374	53,735

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 Ngati Ruanui
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		362,679	293,382	285,097
Total comprehensive revenue and expense for the year		54,818	6,374	53,735
Contribution - Furniture and Equipment Grant		-	25,000	23,847
Equity at 31 December		417,497	324,756	362,679
Accumulated comprehensive revenue and expense		417,497	324,756	362,679
Equity at 31 December		417,497	324,756	362,679

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 Ngati Ruanui

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	206,477	208,840	281,258
Accounts Receivable	9	150,947	140,980	110,023
GST Receivable		14,893	7,562	8,696
Prepayments		10,378	5,305	7,309
Inventories	10	36,715	-	45,510
Investments	11	118,318	17,253	17,532
Funds Receivable for Capital Works Projects	17	-	-	10,288
		<u>537,728</u>	<u>379,940</u>	<u>480,616</u>
Current Liabilities				
Accounts Payable	13	178,111	112,184	141,384
Revenue Received in Advance	14	6,656	5,650	3,441
Provision for Cyclical Maintenance	15	34,339	8,217	69,681
Finance Lease Liability	16	31,344	33,522	38,175
Funds held for Capital Works Projects	17	9,546	-	-
		<u>259,996</u>	<u>159,573</u>	<u>252,681</u>
Working Capital Surplus/(Deficit)		<u>277,732</u>	<u>220,367</u>	<u>227,935</u>
Non-current Assets				
Property, Plant and Equipment	12	148,039	173,899	168,519
		<u>148,039</u>	<u>173,899</u>	<u>168,519</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	3,404	6,333	2,400
Finance Lease Liability	16	4,870	63,177	31,375
		<u>8,274</u>	<u>69,510</u>	<u>33,775</u>
Net Assets		<u>417,497</u>	<u>324,756</u>	<u>362,679</u>
Equity		<u>417,497</u>	<u>324,756</u>	<u>362,679</u>

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 Ngati Ruanui
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		786,658	774,416	741,491
Locally Raised Funds		39,148	180,500	25,394
Goods and Services Tax (net)		(6,197)	-	(1,134)
Payments to Employees		(361,060)	(330,000)	(311,837)
Payments to Suppliers		(395,596)	(621,950)	(327,108)
Interest Paid		(3,122)	(5,614)	(9,599)
Interest Received		7,708	345	1,658
Net cash from/(to) Operating Activities		67,539	(2,303)	118,865
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(33,903)	(26,000)	(30,805)
Purchase of Investments		(100,787)	-	(279)
Net cash from/(to) Investing Activities		(134,690)	(26,000)	(31,084)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	25,000	23,847
Finance Lease Payments		(36,938)	(43,237)	(33,851)
Funds Administered on Behalf of Other Parties		29,308	-	(51,899)
Net cash from/(to) Financing Activities		(7,630)	(18,237)	(61,903)
Net increase/(decrease) in cash and cash equivalents		(74,781)	(46,540)	25,878
Cash and cash equivalents at the beginning of the year	8	281,258	255,380	255,380
Cash and cash equivalents at the end of the year	8	206,477	208,840	281,258

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 and other notional items 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 Ngati Ruanui

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura Kaupapa Maori o Ngati Ruanui (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 2023 to 31 December 2023 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 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 material.

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

The estimated useful lives of the assets are:

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

k) Intangible Assets

Software costs

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

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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 School 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	848,209	655,171	710,862
Teachers' Salaries Grants	1,056,625	897,873	986,854
Use of Land and Buildings Grants	305,705	111,852	156,990
Moe Transport Subsidy	66,438	52,253	52,636
Other Government Grants	4,648	-	25,022
	<u>2,281,625</u>	<u>1,717,149</u>	<u>1,932,364</u>

The school has opted in to the donations scheme for this year. Total amount received was \$14,179.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	2,595	42,000	-
Fees for Extra Curricular Activities	12,936	75,000	9,359
Trading	5,638	25,000	1,312
Fundraising & Community Grants	19,315	38,500	17,167
	<u>40,484</u>	<u>180,500</u>	<u>27,838</u>
Expense			
Extra Curricular Activities Costs	-	45,000	3,131
Trading	30,754	25,000	-
Fundraising & Community Grant Costs	-	-	500
	<u>30,754</u>	<u>70,000</u>	<u>3,631</u>
<i>Surplus for the year Locally raised funds</i>	<u>9,730</u>	<u>110,500</u>	<u>24,207</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	12,533	77,600	18,886
Library Resources	1,087	5,000	-
Employee Benefits - Salaries	1,213,606	1,035,873	1,145,594
Staff Development	10,462	6,364	4,802
Depreciation	62,718	57,797	59,174
Extra Curricular Activities	76,502	22,000	40,499
	<u>1,376,908</u>	<u>1,204,634</u>	<u>1,268,955</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,230	6,230	6,048
Board Fees	4,400	6,000	4,905
Board Expenses	4,602	14,125	3,915
Communication	2,437	5,850	2,381
Consumables	2,314	7,625	6,008
Other	39,207	42,200	21,804
Employee Benefits - Salaries	127,890	123,000	109,234
Insurance	3,337	4,250	2,193
Service Providers, Contractors and Consultancy	7,200	10,000	12,876
Healthy School Lunch Programme	127,396	-	111,707
	325,013	219,280	281,071

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	58,236	48,575	24,692
Cyclical Maintenance Provision	(12,473)	6,109	1,122
Grounds	39,923	39,841	26,890
Heat, Light and Water	11,241	12,500	10,196
Rates	686	850	1,021
Repairs and Maintenance	10,952	18,925	13,313
Use of Land and Buildings	305,705	111,852	156,990
Security	1,950	2,000	763
	416,220	240,652	234,987

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Transport	123,783	151,440	110,003
	123,783	151,440	110,003

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	206,477	208,840	281,258
Cash and cash equivalents for Statement of Cash Flows	206,477	208,840	281,258

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

Of the \$206,477 Cash and Cash Equivalents \$9,546 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	100	335
Receivables from the Ministry of Education	19	-	-
Interest Receivable	972	50	171
Banking Staffing Underuse	72,613	69,150	31,639
Teacher Salaries Grant Receivable	77,343	71,680	77,878
	<u>150,947</u>	<u>140,980</u>	<u>110,023</u>
Receivables from Exchange Transactions	972	150	506
Receivables from Non-Exchange Transactions	149,975	140,830	109,517
	<u>150,947</u>	<u>140,980</u>	<u>110,023</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	36,715	-	45,510
	<u>36,715</u>	<u>-</u>	<u>45,510</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	118,318	17,253	17,532
Total Investments	<u>118,318</u>	<u>17,253</u>	<u>17,532</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	25,619	-	-	-	(1,344)	24,275
Furniture and Equipment	51,411	31,802	-	-	(16,271)	66,942
Information and Communication Technology	21,673	2,750	-	-	(5,790)	18,633
Leased Assets	69,738	7,686	-	-	(39,302)	38,122
Library Resources	78	-	-	-	(11)	67
Balance at 31 December 2023	168,519	42,238	-	-	(62,718)	148,039

The net carrying value of equipment held under a finance lease is \$38,122 (2022: \$69,738)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	41,159	(16,884)	24,275	41,159	(15,540)	25,619
Furniture and Equipment	196,371	(129,429)	66,942	164,569	(113,158)	51,411
Information and Communication Technology	44,551	(25,918)	18,633	41,801	(20,128)	21,673
Leased Assets	119,664	(81,542)	38,122	120,182	(50,444)	69,738
Library Resources	4,187	(4,120)	67	4,187	(4,109)	78
Balance at 31 December	405,932	(257,893)	148,039	371,898	(203,379)	168,519

13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	57,533	14,578	32,254
Accruals	6,230	3,915	4,033
Employee Entitlements - Salaries	77,343	71,680	77,878
Employee Entitlements - Leave Accrual	37,005	22,011	27,219
	<u>178,111</u>	<u>112,184</u>	<u>141,384</u>
Payables for Exchange Transactions	178,111	112,184	141,384
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>178,111</u>	<u>112,184</u>	<u>141,384</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - MOE	4,886	-	-
Other Revenue In Advance	1,770	5,650	3,441
	<u>6,656</u>	<u>5,650</u>	<u>3,441</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	72,081	8,441	70,959
Increase to the Provision During the Year	5,612	6,109	5,720
Use of the Provision During the Year	(21,865)	-	-
Other Adjustments	(18,085)	-	(4,598)
Provision at the End of the Year	<u>37,743</u>	<u>14,550</u>	<u>72,081</u>
Cyclical Maintenance - Current	34,339	8,217	69,681
Cyclical Maintenance - Non current	3,404	6,333	2,400
	<u>37,743</u>	<u>14,550</u>	<u>72,081</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	32,670	33,522	43,789
Later than One Year and no Later than Five Years	5,213	63,177	32,998
Future Finance Charges	(1,669)	-	(7,237)
	36,214	96,699	69,550

Represented by

Finance lease liability - Current	31,344	33,522	38,175
Finance lease liability - Non current	4,870	63,177	31,375
	36,214	96,699	69,550

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Blk 1 Weather Tightness		217299	(10,288)	96,364	(98,376)	21,846	9,546
Totals			(10,288)	96,364	(98,376)	21,846	9,546

Represented by:

Funds Held on Behalf of the Ministry of Education	9,546
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Fixed Shade Structure		225101	45,000	5,000	(50,000)	-	-
Blk 1 Weather Tightness		217299	(2,270)	-	(8,018)	-	(10,288)
Totals			42,730	5,000	(58,018)	-	(10,288)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(10,288)

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.

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,400	4,905
<i>Leadership Team</i>		
Remuneration	466,557	348,479
Full-time equivalent members	5.00	3.00
Total key management personnel remuneration	470,957	353,384

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 members) committees that met 6 and 15 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

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	150 - 160
Benefits and Other Emoluments	2 - 3	4 - 5
Termination Benefits	-	-

Other Employees

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

	2023	2022
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	3.00	1.00
110 - 120	2.00	-
	5.00	1.00

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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$42,945 (2022:\$95,528) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Blk 1 Weather Tightness	141,520	98,575	42,945
Total	141,520	98,575	42,945

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$

Cash and Cash Equivalents	206,477	208,840	281,258
Receivables	150,947	140,980	110,023
Investments - Term Deposits	118,318	17,253	17,532
Total financial assets measured at amortised cost	<u>475,742</u>	<u>367,073</u>	<u>408,813</u>
Financial liabilities measured at amortised cost			
Payables	178,111	112,184	141,384
Finance Leases	36,214	96,699	69,550
Total financial liabilities measured at amortised cost	<u>214,325</u>	<u>208,883</u>	<u>210,934</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.

Te Kura Kaupapa Maori o Ngati Ruanui

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Moringa (Mama) Pirikahu	Principal	ex Officio	Jul 2023
Cushla Close	Acting Principal	Appointed	
Tama Pokai	Parent Representative	Elected	Sep 2025
Juanita Barney-Katene	Parent Representative	Elected	Sep 2025
Nashika Prime-Hurunui	Parent Representative	Elected	Sep 2023
Stella Filipo	Parent Representative	Appointed	Sep 2025
Vincent Nuku	Parent Representative	Appointed	Sep 2025
Lucky Hood	Staff Representative	Elected	Sep 2025
Jenny Kershaw	Staff Representative	Appointed	Sep 2025
Cheryl Luke-Maraki	Other	Appointed	Sep 2025

Te Kura Kaupapa Maori o Ngati Ruanui

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,821 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Te Kura Kaupapa Maori o Ngati Ruanui 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.



TE KURA KAUPAPA MĀORI O NGĀTI RUANUI

ANALYSIS OF VARIANCE 2023

(Key reference page of variance - achievement outcomes)

Te Ao Marama o Puanga 2023

Year level structure	T1-8
Classes	Te Uru Matua - T1-2 Te Uru Tangata - T3-4 Te Uru Tawhito - T5-6 Te Uru Tipua - T7-8
Pouwhirinaki	Mrs Cushla Close
Pou Whakahaere o TAMoP	Ms Aroha Rauhihi

Ngā aronga marau:

Te Marau o Te Aho Matua

Te Marau o Ngāti Ruanui - Aio/Taiao/Waiora

TMOA - Literacy/Numeracy

Ko ngā aronga 2023

Te Reo - Pānui/Tuhituhi/ā Waha/Pāngarau

Te Aho Matua - Ngā Hua o te ako

Key:

U - Kua tūwhera i tōna ngākau ki te kaupapa.

Pono - Kua timata i tōna ngana kia hikina i te kaupapa.

Ūpoko Pakarū - Kua herea te kaupapa kia mana.

Ko ngā aronga Te Aho Matua 2022

Te tino Uaratanga:

Kia noho ohooho tōna āhuatanga i roto i ngā mahi waihanga o tōna Ao.

How well do students alert themselves to every area of knowledge that they choose to pursue in their lives?

Te Ira Tangata:

How well do students focus on and accept responsibility for learning?

Te Reo:

How well do students engage in Te Reo Māori throughout the learning programme of Te Aiotanga?

Nga Iwi:

How well do students demonstrate effective relationships with others?

Te Ao:

How well do students acknowledge his or her place in the Māori world, wider world?

Ahuatanga Ako:

How well are students actively engaged in learning?

TE REO MATATINI

How well does TKKM ō Ngāti Ruanui strengthen student achievement in Literacy across Level 1-8 that embeds and underspins Te Aho Matua? Target group - Tau 5

Pānui - kōrero

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8T
Ū																
M																
ŪP																

Pānui - Whakarongo

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Pānui - Tuhituhi

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Tau 5 - Target Group

Narration:

Target group: Tau 5

Outcome from Aromatawai:**Pānui - kōrero:**

Kotahi te tamaiti e noho marama ki tēnei reanga ako. Tokoono kua āputa ki te upoko pakaru. Ahakoa i ēnei putanga, kei te ngana ēnei tamariki kite waihanga kia tipu i te manawa tītī kia whai ngakaunui ki te pānui me te wānanga i ō ratou aroā o te pānui - kōrero.

Pānui - Whakarongo:

Kotahi te tamaiti e ū, e marama ki te tēnei wāhanga o te mahi whakarongo ki te koke o te pānui. Tokoono e noho ūpoko pakarū me te koi o roto ana mai o te wānanga ki te wāhanga o te pānuitanga. He pukenga nui ki te whakarongo, he pukenga ano ki te maramatanga.

Pānui - tuhituhi:

Kotahi te tamaiti e ū tonu ana ki nga wheako pānui tuhituhi. Tokoona e āputa i te wāhanga pānui - tuhituhi. Heoi, ko te maramatanga, ko te aronga o te āheinga reo me te reo matatini o te tuhituhi. Ko te kārawatanga o te tuhinga, ko ngā kupu aka o te reo māori.

Outcome: Kei te eke maia te roopu aronga, anaa, ko ngā Tau 5.

Where to next?

Kia eke ngā wero ki ngā toenga o te roopu kia eke ūpoko pakarū. Kia hikina i ngā aronga o te reo māori. Kia hikina i te maiatanga o te reo ā waha o te tamaiti.

PĀNGARAU

How well can TKKM ō Ngāti Ruanui strengthen student achievement in Numeracy across Level 1-7 that embeds and underspins Te Aho Matua? Target group - Tau 4

Pāngarau - TPTT - Matauranga

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Pāngarau - TPTT - Rautaki

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Pāngarau - Matific

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Target group - Tau 5

Narration:

Outcome from Aromatawai:

Kotahi e ū tonu ana ki te maramatanga o te matauranga. Tokowha kua eke pānuku kia ūpoko pakarū. I roto i te tokono o te roopu nei, kei te hikina tonu i nga tamaiti kotahi kia maia ake te tipu, kia paia ake te putanga iho.

Matauranga:

Nā ngā wheako whakaako nō te Kaiako me tōna tipu, kua āputa nga tamariki.

Mā te whakangungu o te Kaiako kua hikina i te putanga o tēnei reanga - Tau 5

Rautaki:

E taurite ana te wāhanga ki te Rautaki.

Outcome: Kei te eke maia te roopu aronga, anaa, ko ngā Tau 5.

Where to next?

Kia whakangūngū tonu i te hunga Kaiako ki hikina paia ake e ngā kaupae ako.

Kia whai ki nga rauemi kua whakapiki i nga aronga Matauranga/Rautaki. Mā te hōtaka Matific (Digital technology).

TUHITUHI

How well can TKKM ō Ngāti Ruanui strengthen student achievement in Literacy writing across Level 1-7 that embeds and underspins Te Aho Matua? Target group - Tau 4

Tuhituhi - kōrero

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
TŪ																
M																
ŪP																

Tuhituhi - Whakarongo

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Tuhituhi - Pānui

	T1 K	T1T	T2 K	T2T	T3 K	T3T	T4 K	T4T	T5 K	T5T	T6 K	T6T	T7 K	T7T	T8 K	T8 T
Ū																
M																
ŪP																

Tau 4 - Target Group

Narration:

Outcome from Aromatawai:

Tuhituhi - kōrero:

Tokorua kua whai marama, e 3 tamariki kua eke pānuku kia ūpoko pakarū. I roto i te tokorima o te roopu nei, kei te whakatipu, kei te whāngai tonu i te tuinga o te reo māori ki nga tamariki nei.

Tuhituhi - Whakarongo:

Tokorua kua whai marama, e 3 tamariki kua eke pānuku kia ūpoko pakarū. I roto i te tokorima o te roopu nei, kei te whakatipu i te koi me te koke o te mahi whakarongo kia whakaputa ngoi i te

hinengaro o ngā tamariki, kei te whāngai tonu i te tuhinga o te reo māori ki nga tamariki nei.
Tuhituhi- pānui:
Tokorua kua whai marama, e 3 tamariki kua eke pānuku kia ūpoko pakarū. I roto i te tokorima o te roopu nei, kei te whakatipu i te tuhinga o te reo māori ki nga tamariki nei.

Outcome: Kei te eke maia te roopu aronga, anaa, ko ngā Tau 5.

Where to next?

Kia whakangūngū tonu i te hunga Kaiako ki hikina paia ake e ngā wahanga o te reo māori mā te reo matatini.

Kia whai ki nga rauemi kua whakapiki i nga aronga i eke ai ki Digital technology.

Data to Chart: *Te Aho Matua targets (Priority target - Te Ira Tangata - Behaviour Management)*

I tēnei tau, kua whai kaha te Kura ki ngā tongi kōrero o Te Ira Tangata ki Te Aho Matua. Kei te kitea i te ngāwaritanga ki nga aronganui:

- *No ngā rangi tūhāhā te wairua o te tangata. I tōna whakairatanga ka hono te wairua me te tīnana o te tangata. I tēra wā tonu, ka tau tōna mouri, tōna tapu, tōna mana, tōna ihi, tōna whatumanawa, tōna hinengaro, tōna auhatanga, tōna hinengaro, tōna ngākau, tōna pūmanawa. Nā, ka tupu ngātahi te wairua me te tinana i roto i te kōpu o te whaea, whanau noa.*

Ko ngā ahuatanga ako katoa he mea mahi i roto i te kōanga ngākau me te whakaihiihi hinengaro.

Mo te nuinga o ngā tamariki, tokomaha ngā iwi. Tēra pea mō ētahi, kotahi te iwi. Ko te mea nui kia mōhio ngā tamariki ki ō rātou ake iwi, hapu, whānau hoki. Tua atu kia mōhio hoki ki te katoa o ngā iwi tae noa ki a Tau iwi.

He tapu nga reo katoa. No reira me whai koha te hunga o nga Kura Kaupapa Maori ki nga reo katoa. Ko te aronga i tēnei tau kia tuāpapa i Te Reo Māori ki te Kura.

Ko tōna ake kainga te ao tuatahi me te kura timatanga o te tamaiti. Tua atu o tēnei ko te ao māori. Ma te Kura Kaupapa Māori ia e arahi i roto i ēnei nekeneke tae noa ki tōna kura whakamutunga, araa, ki te ao whānui me ōna ahuatanga katoa.

Te Rau Piata: Ko ngā Taina - Tau 9-10

Year level structure	<i>T9-10</i>
Classes	<i>Te Urutau</i>
Pouwhakarae	<i>Whaene Tawhi Hikuroa</i>
Pouako	<i>Lana Ngaia</i>

Ngā aronga marau:
Te Marau o Te Aho Matua
Te Marau o Ngāti Ruanui - Aio/Taiao/Waiora
TMOA - Literacy/Numeracy

Ko ngā aronga 2022

Te Reo - Pānui/Tuhituhi/ā Waha/Pāngarau

Te Aho Matua - Ngā Hua o te ako

Key:

Ū - Kua tūwhera i tōna ngākau ki te kaupapa.
Mārama - Kua timata i tōna ngana kia hikina i te kaupapa.
Ūpoko Pakarū - Kua herea te kaupapa kia mana.

Ko ngā aronga Te Aho Matua 2022

Te tino Uaratanga:

E tūwhera ana te ngākau, e wātea ana te wairua me te māhirahira te hinengaro o te tamaiti.

Te Ira Tangata:

E pehea nei te tamaiti e whakahua i te manaaki, i te whakaaro rangatira, i te ohu ngātahi i roto i tona wheako panui?

Te Reo:

E pehea te whakaaweawe i ona pukenga ki te whakahī i te panui reo Maori?

Nga Iwi:

E pehea te whakaīnana e te tamaiti, i te whakahī ki tōna whānau, iwi ki tōna hapū?

Te Ao:

E pehea te tamaiti i tōna nohoanga ki Te Ao Māori, ki te Ao hurihuri?

Ahuatanga Ako:

E pehea nei te whāngai i ngā whakaakoranga kia tūtukia?

T9K - Tau 9 Kōtiro
T9T - Tau 9 Tama
T10K - Tau 10 Kōtiro
T10T - Tau 10 Kōtiro

How well can TKKM ō Ngāti Ruanui strengthen student achievement in Literacy across Level 8-10 that embeds and underspins Te Aho Matua? Target group 9

Pānui - kōrero

	T9K	T9T	T10K	T10T	
Ū		1	3		
M		2	1	1	
ŪP		3	4		
	0	6	8	1	

Pānui - Whakarongo

	T9K	T9T	T10K	T10T	
Ū		1	3		
M		2	1	1	
ŪP		3	4		
	0	6	8	1	

Pānui - Tuhituhi

	T9K	T9T	T10K	T10T	
Ū		1	3		
M		2	4	1	
ŪP		3	1		
	0	6	8	1	

T9 - Target Group

Narration:

Outcome from Aromatawai:

Pānui - kōrero:

E 4 tamariki e noho marama ki ngā aronga. E 2 tamariki kua eke ki te pānukutanga o ngā ekenga aronga.

Pānui - Whakarongo:

E 3 tamariki e noho marama ki ngā aronga. E 2 tamariki kua eke ki te pānukutanga o ngā ekenga aronga.

Pānui - tuhituhi:

E 3 tamariki e noho marama ki ngā aronga. Kotahi te tamaiti kua eke ki te pānukutanga o ngā ekenga aronga.

Outcome: Kua timata tēnei kāhui ki te hikoi kia whai ekenga, Ahakoa te tamaiti kotahi e ū tonu ana, mā te tautoko, mā te kōkiri ki ngā hua kia hikina i ngā pukenga wheako.

Where to next?

Kia hikina i te tautoko ki te tamaiti mā te tuākana/teina, te 1-1 hāpai.

How well can TKKM ō Ngāti Ruanui strengthen student achievement in Literacy writing across Level 9-10 that embeds and underpins Te Aho Matua? Target group - Tau 9

Tuhipuhi - kōrero

	T9K	T9T	T10K	T10T	
Ū		1	3		
M		2	1	1	
ŪP		3	4		
	0	6	9	1	

Tuhipuhi - Whakarongo

	T9K	T9T	T10K	T10T	
Ū		1	3		
M		2	1	1	
ŪP		3	4		
	0	6	9	1	

Tuhipuhi - Pānui

	T9K	T9T	T10K	T10T	
Ū		1	3		
M		2	1	1	
ŪP		3	4		
	0	6	9	1	

Narration:

Outcome from Aromatawai:

Tuhinga - kōrero:

1 te tamaiti i puta ū mai. He tamaiti e noho 1-1 hāpai ako.

E 2 tamariki e noho marama ki ngā aronga. E 3 tamariki kua eke ki te pānukutanga o ngā ekenga aronga.

Tuhinga - Whakarongo:

1 te tamaiti i puta ū mai. He tamaiti e noho 1-1 hāpai ako.

E 2 tamariki e noho marama ki ngā aronga. E 3 tamariki kua eke ki te pānukutanga o ngā ekenga aronga.

Tuhinga - Pānui:

1 te tamaiti i puta ū mai. He tamaiti e noho 1-1 hāpai ako.

E 2 tamariki e noho marama ki ngā aronga. E 3 tamariki kua eke ki te pānukutanga o ngā ekenga aronga.

Outcome: Kua timata tēnei kāhui ki te hikoi kia whai ekenga, Ahakoa te tamaiti kotahi e ū tonu ana, mā te tautoko, mā te kōkiri ki ngā hua kia hikina i ngā pukenga wheako.

Where to next?

Kia hikina i te tautoko ki te tamaiti mā te tuākana/teina, te 1-1 hāpai.

How well can TKKM ō Ngāti Ruanui strengthen student achievement in Numeracy across Level 8-10 that embeds and underpins Te Aho Matua? Target group - Tau 8

Pāngarau - Matauranga

	T9K	T9T	T10K	T10T	
Ū			1		
M		3	3	1	
ŪP		3	4		
	0	6	8	1	

Pāngarau - Rautaki

	T9K	T9T	T10K	T10T	
Ū			1		
M		3	3	1	
ŪP		3	4		
	0	6	8	1	

Narration:

Ko tēnei te tau tuatahi kua noho nga T9-10 ki raro i te Reo o Te Pangarau. Ko te Kaiako no Te Kura o Ngaruahinerangi. I mahitahi ngā pouako kia tūari i ngā matanga ako.

Outcome from Aromatawai:

Pangarau:

I noho ana tēnei roopu T9-10 ki a Matua Chester ki Te Kura o Ngaruahinerangi. Ko te tamaiti i noho ū, e noho 1-1 me tōna Kaiawhina. Ahakoa i tēnei tautoko mōna, i puta marama ki Te Tau, Te Wā. Kātahi i eke ki te ū ki nga hautanga.

Ko te toenga i puta marama, ko te reo o te pangarau i whai uua.

Outcome: Kua timata 3 kia whai ekenga ki te marama, E 3 ano i whai angitū kia eke Ūpoko Pakarū.

Where to next?

Kia hikina i te tautoko ki te tamaiti mā te tuākana/teina, te 1-1 hāpai. Kia hikina ano i te reo o te pangarau ki tēnei roopu.

Te Reo Māori: He kotuinga ki te reo ā waha, ā tuhi, ā pānui, ā kōrero.

	T11K	T11T	T12K	T12T	T13K	T13T
Ū	1					
M						
ŪP	3	1		1	2	2
	4	1		1	2	2

English:

	T11K	T11T	T12K	T12T	T13K	T13T
Ū	1					2
M	1					
ŪP	2	1		1	2	
	4	1		1	2	2

Maths:

	T11K	T11T	T12K	T12T	T13K	T13T
Ū	1					1
M						1
ŪP	3	1		1	2	
	4	1		1	2	2

Narrative:

1 te tamaiti e noho ki te ū. Kaare he reo maori tō tēnei tamaiti. Kei te whai uaua ki te reo ingarihi me te reo pangarau hoki.

1 te tamaiti e noho marama, kei te piki tōna maia.

E noho ūpoko pakarū te nuinga, kua maia te āputa i ngā whaingā.

What next:

Kia whai tautoko ki te whakapiki i te maia o nga tamariki e noho ū ki te marama.