

TE KURA O WAITAHANUI

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2068
Principal:	Aroha Wall McMahon
School Address:	107 State Highway 1, Waitahanui
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Accountant / Service Provider:



TE KURA O WAITAHANUI

Annual Report - For the year ended 31 December 2022

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Te Kura o Waitahanui

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Ngatoru Wall

Full Name of Presiding Member

Ngatoru Wall

Signature of Presiding Member

29 May 2023

Date:

AROHA WAIU-McMATHON

Full Name of Principal

Aroha Waiu-McMahon

Signature of Principal

29 May 2023

Date:

Te Kura o Waitahanui
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,209,838	1,077,668	999,411
Locally Raised Funds	3	30,151	23,000	39,151
Interest Income		2,080	-	168
		<u>1,242,069</u>	<u>1,100,668</u>	<u>1,038,730</u>
Expenses				
Locally Raised Funds	3	25,228	35,000	25,599
Learning Resources	4	731,260	625,611	719,275
Administration	5	177,698	136,369	143,605
Finance		528	276	708
Property	6	226,350	245,882	191,936
Loss on Disposal of Property, Plant and Equipment	9	-	-	385
		<u>1,161,064</u>	<u>1,043,138</u>	<u>1,081,508</u>
Net Surplus / (Deficit) for the year		81,005	57,530	(42,778)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>81,005</u></u>	<u><u>57,530</u></u>	<u><u>(42,778)</u></u>

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

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		373,304	336,880	395,972
Total comprehensive revenue and expense for the year		81,005	57,530	(42,778)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,102	-	10,375
Capital Contribution - Te Mana Tuhono		9,724	-	9,735
Equity at 31 December		467,135	394,410	373,304
Accumulated comprehensive revenue and expense		467,135	394,410	373,304
Equity at 31 December		467,135	394,410	373,304

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 o Waitahanui Statement of Financial Position As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	407,946	187,181	238,112
Accounts Receivable	8	114,901	40,867	47,454
GST Receivable		-	403	6,398
Prepayments		5,937	4,454	6,349
Funds Receivable for Capital Works Projects	14	11,991	-	4,902
		<u>540,775</u>	<u>232,905</u>	<u>303,215</u>
Current Liabilities				
GST Payable		19,373	-	-
Accounts Payable	10	67,400	118,370	83,433
Revenue Received in Advance	11	10,315	7,567	14,181
Provision for Cyclical Maintenance	12	32,376	-	31,714
Finance Lease Liability	13	9,165	4,483	4,134
Funds held for Capital Works Projects	14	144,136	-	1,151
		<u>282,765</u>	<u>130,420</u>	<u>134,613</u>
Working Capital Surplus/(Deficit)		258,010	102,485	168,602
Non-current Assets				
Property, Plant and Equipment	9	221,992	296,733	205,376
		<u>221,992</u>	<u>296,733</u>	<u>205,376</u>
Non-current Liabilities				
Finance Lease Liability	13	12,867	4,808	674
		<u>12,867</u>	<u>4,808</u>	<u>674</u>
Net Assets		<u>467,135</u>	<u>394,410</u>	<u>373,304</u>
Equity		<u>467,135</u>	<u>394,410</u>	<u>373,304</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 o Waitahanui

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		382,732	542,237	282,734
Locally Raised Funds		25,965	17,000	47,763
Goods and Services Tax (net)		25,771	-	(5,995)
Payments to Employees		(234,027)	406,735	(184,821)
Payments to Suppliers		(145,456)	(1,031,841)	(162,418)
Interest Paid		(528)	(276)	(708)
Interest Received		2,080	-	168
Net cash from/(to) Operating Activities		56,537	(66,145)	(23,277)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(18,684)	(89,000)	(45,895)
Net cash from/(to) Investing Activities		(18,684)	(89,000)	(45,895)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,102	-	20,110
Finance Lease Payments		(7,933)	(10,814)	(3,354)
Funds Administered on Behalf of Third Parties		136,812	-	(62,612)
Net cash from/(to) Financing Activities		131,981	(10,814)	(45,856)
Net increase/(decrease) in cash and cash equivalents		169,834	(165,959)	(115,028)
Cash and cash equivalents at the beginning of the year	7	238,112	353,140	353,140
Cash and cash equivalents at the end of the year	7	407,946	187,181	238,112

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 o Waitahanui

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

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 13. Future operating lease commitments are disclosed in note 19b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

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

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	458,235	462,237	429,584
Teachers' Salaries Grants	619,947	406,735	475,519
Use of Land and Buildings Grants	131,656	128,696	94,308
Transport Grants	-	80,000	-
	1,209,838	1,077,668	999,411

The school has opted in to the donations scheme for this year. Total amount received was \$11,700.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	76	2,000	761
Fees for Extra Curricular Activities	13,097	8,000	6,855
Trading	5,392	6,000	5,031
Fundraising & Community Grants	11,336	7,000	14,004
Other Revenue	250	-	12,500
	30,151	23,000	39,151
Expenses			
Extra Curricular Activities Costs	15,829	24,000	16,669
Trading	6,287	6,000	5,745
Other Locally Raised Funds Expenditure	3,112	5,000	3,185
	25,228	35,000	25,599
<i>Surplus/(Deficit) for the year Locally raised funds</i>	4,923	(12,000)	13,552

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	13,142	35,000	21,002
Employee Benefits - Salaries	672,070	547,735	659,602
Staff Development	5,433	13,000	6,289
Depreciation	40,615	29,876	32,382
	731,260	625,611	719,275

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,095	4,000	3,975
Board Fees	3,280	4,455	3,020
Board Expenses	8,802	28,000	9,080
Communication	2,761	2,700	2,381
Consumables	6,054	6,400	6,568
Operating Lease	1,547	3,714	3,714
Other	7,702	20,300	8,083
Employee Benefits - Salaries	69,692	56,000	27,748
Insurance	4,454	5,000	3,999
Service Providers, Contractors and Consultancy	6,720	5,800	6,120
Healthy School Lunch Programme	62,591	-	68,917
	<u>177,698</u>	<u>136,369</u>	<u>143,605</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	3,331	3,500	1,614
Cyclical Maintenance Provision	662	5,286	5,287
Grounds	878	5,000	2,350
Heat, Light and Water	6,936	7,000	5,367
Rates	1,263	3,000	2,092
Repairs and Maintenance	6,428	5,200	12,580
Use of Land and Buildings	131,656	128,696	94,308
Security	1,206	2,000	635
Employee Benefits - Salaries	24,235	28,200	28,247
Van	49,755	58,000	39,456
	<u>226,350</u>	<u>245,882</u>	<u>191,936</u>

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	407,946	187,181	238,112
Cash and cash equivalents for Statement of Cash Flows	<u>407,946</u>	<u>187,181</u>	<u>238,112</u>

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

Of the \$407,946 Cash and Cash Equivalents \$144,136 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	350	2,028	30
Banking Staffing Underuse	58,597	-	9,700
Teacher Salaries Grant Receivable	55,954	38,839	37,724
	<u>114,901</u>	<u>40,867</u>	<u>47,454</u>
Receivables from Exchange Transactions	350	2,028	30
Receivables from Non-Exchange Transactions	114,551	38,839	47,424
	<u>114,901</u>	<u>40,867</u>	<u>47,454</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	50,000	-	-	-	-	50,000
Building Improvements	55,279	-	-	-	(2,869)	52,409
Furniture and Equipment	44,621	14,113	-	-	(10,716)	48,018
Information and Communication Technology	17,427	16,999	-	-	(7,787)	26,639
Motor Vehicles	34,122	-	-	-	(10,930)	23,192
Leased Assets	3,927	26,119	-	-	(8,313)	21,734
Balance at 31 December 2022	<u>205,376</u>	<u>57,231</u>	<u>-</u>	<u>-</u>	<u>(40,615)</u>	<u>221,992</u>

The net carrying value of equipment held under a finance lease is \$21,734 (2021: \$3,927)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	50,000	-	50,000	50,000	-	50,000
Building Improvements	106,042	(53,633)	52,409	106,042	(50,763)	55,279
Furniture and Equipment	101,822	(53,804)	48,018	88,274	(43,653)	44,621
Information and Communication Technology	56,353	(29,714)	26,639	40,061	(22,634)	17,427
Motor Vehicles	93,466	(70,274)	23,192	93,466	(59,344)	34,122
Leased Assets	34,132	(12,398)	21,734	16,210	(12,283)	3,927
Balance at 31 December	<u>441,815</u>	<u>(219,823)</u>	<u>221,992</u>	<u>394,053</u>	<u>(188,677)</u>	<u>205,376</u>

10. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	6,044	45,541	38,491
Accruals	2,732	3,132	2,652
Banking Staffing Overuse	-	27,001	-
Employee Entitlements - Salaries	55,954	38,839	37,724
Employee Entitlements - Leave Accrual	2,670	3,857	4,566
	<u>67,400</u>	<u>118,370</u>	<u>83,433</u>
Payables for Exchange Transactions	67,400	118,370	83,433
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>67,400</u>	<u>118,370</u>	<u>83,433</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	10,315	7,567	14,181
	<u>10,315</u>	<u>7,567</u>	<u>14,181</u>

12. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	31,714	(5,286)	26,427
Increase to the Provision During the Year	4,626	5,286	5,287
Other Adjustments	(3,964)	-	-
Provision at the End of the Year	<u>32,376</u>	<u>-</u>	<u>31,714</u>
Cyclical Maintenance - Current	32,376	-	31,714
Cyclical Maintenance - Non current	-	-	-
	<u>32,376</u>	<u>-</u>	<u>31,714</u>

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

13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	9,914	4,483	4,410
Later than One Year and no Later than Five Years	13,435	4,808	689
Future Finance Charges	(1,317)	-	(291)
	<u>22,032</u>	<u>9,291</u>	<u>4,808</u>

Represented by

Finance lease liability - Current	9,165	4,483	4,134
Finance lease liability - Non current	12,867	4,808	674
	<u>22,032</u>	<u>9,291</u>	<u>4,808</u>

14. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A Toilet Upgrade Project	219852	(3,113)	149,703	(2,454)	-	144,136
Astroturf Project	219849	1,151	105	(1,256)	-	-
G&E Heating & Electrical Project	219851	(580)	580	-	-	-
Playground Project	219854	(1,209)	49,912	(48,703)	-	-
Flood Damage Remediation Project	233306	-	-	(11,991)	-	(11,991)
Totals		<u>(3,751)</u>	<u>200,300</u>	<u>(64,404)</u>	<u>-</u>	<u>132,145</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	144,136
Funds Receivable from the Ministry of Education	(11,991)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A Toilet Upgrade Project	219852	10,750	-	(13,863)	-	(3,113)
Astroturf Project	219849	46,501	-	(45,350)	-	1,151
G&E Heating & Electrical Project	219851	-	4,664	(5,244)	-	(580)
Playground Project	219854	-	-	(1,209)	-	(1,209)
Totals		<u>57,251</u>	<u>4,664</u>	<u>(65,666)</u>	<u>-</u>	<u>(3,751)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,151
Funds Receivable from the Ministry of Education	(4,902)

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 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.

16. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,280	3,020
<i>Leadership Team</i>		
Remuneration	115,680	130,466
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	118,960	133,486

There are 6 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 (3 members) that met 6 and 5 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40 - 50	120 - 130
Benefits and Other Emoluments	1 - 2	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
	1.00	0.00

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

18. Contingencies

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

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

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$120,000 contract for the Block A Toilet Upgrade Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$161,703 has been received of which \$17,567 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$17,694 contract for the Flood Damage Remediation Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$11,991 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$120,000 contract for the Block A Toilet Upgrade Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,000 has been received of which \$15,113 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$53,210 contract for the Astroturf Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$47,251 has been received of which \$46,100 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$5,800 contract for the G&E Heating & Electrical Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$4,664 has been received of which \$5,244 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Playground Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,209 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	407,946	187,181	238,112
Receivables	114,901	40,867	47,454
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>522,847</u>	<u>228,048</u>	<u>285,566</u>

Financial liabilities measured at amortised cost

Payables	67,400	118,370	83,433
Finance Leases	22,032	9,291	4,808
Total Financial Liabilities Measured at Amortised Cost	<u>89,432</u>	<u>127,661</u>	<u>88,241</u>

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 THE TE KURA O WAITAHANUI FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Kura o Waitahanui (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants 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 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 29 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Te Kura o Waitahanui

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Atareta Simmonds	Presiding Member	Elected	Sep 2022
Aroha Wall McMahon	Principal	ex Officio	Jun 2025
Taina Cooper	Parent Representative	Elected	Sep 2022
Kiri Wawatai	Parent Representative	Appointed	Sep 2022
Sandra Andrews	Parent Representative	Elected	Sep 2022
Sandra Andrews	Parent Representative	Elected	Jun 2025
Chelsea White	Parent Representative	Elected	Sep 2022
John Wall	Parent Representative	Elected	Jun 2025
Ngatoru Wall	Parent Representative	Elected	Jun 2025
Melissa Wainohu	Parent Representative	Elected	Jun 2025
Kaingaroa Wall	Parent Representative	Elected	Jun 2025
Takiora Wall	Staff Representative	Elected	Sep 2022
Takiora Wall	Staff Representative	Elected	Jun 2025

Te Kura o Waitahanui

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,033 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Kura o Waitahanui 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.

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 1 (2022)

Te Reo Matatini –
Pānui
Tuhituhi/Tā

Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.

Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki

Mā te aro tōtika kia eke panuku, eke tangaroa.

Whāinga ā Tau:

- I mua i te kapenga o te wahanga 4,2022, ka eke ngā tauira tō ngā rōpū Whakakaha i ngā taumata kōtahi, te manaako e rua.
- Ka whai whakawhanāketanga tō tēnā uri, tō tēnā uri raraunga
- ka whakarite raraunga mā ngā akomanga me ngā kaiāko he hāpai anō kia rite.

Te Papatahi: : I tautū ai te āputa e whitawhita mai ana i te mahi tō te Pānui Arahanga ki tō tātou nei kura. Mā te whakangungu me ngā aromatawai i whai atu ai (Pānui Haere) kua rite tō tātou kura ki te whakatere ai te waka pānui

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināiane?
<p>I ea ai ngā whāinga rā arā, ko te whakarite i ngā rōpū pānui tōtika mā ia akonga.</p> <p>I whakatau hoki ai te wātaka ako hoki.</p> <p>I mahitahi ai ngā tuākana me ngā teina.</p> <p>Kāore anō kia tutāki te whāinga mutunga nei.</p>	<p>Tē taea te whakatutuki i ngā hiahia katoa heoi, i tīmata pai ai i runga i te tika me te pono ki te mahi whakaako i ngā rautaki pānui me ōna mata e toru.</p> <p>I kaha tautoko mai te NKAI i ngā whakangungutanga o ngā pouako – heoi, me haere tonu ēnei nā kia tangata whenua ai ngā māramatanga me te whakapono ki ōna hua.</p>	<p>Nā te ka wero a COVID-19 i a mātou katoa o te kura whānui i aronui atu mātou ko te hāpori ki te orange o te tangata kē.</p> <p>He uaua anō te whakatū i ngā wananga ki te kore e taea te nohotahi hei whānau.</p> <p>He wero hoki mehemea ka noho wehe ngā tamariki, ā, ko ngā kaimahi hoki nā te matakū ka riro ai i te COVID-19</p>	<p>Me aro tonu ai ki te whakamahi i ngā rautaki whakaako i te pānui (ā rōpū nei) kia eke wawe ai ngā uri ki ngā taumata o angitū.</p>

Te Whakamāhere mō tērā tau:

Kia ngīwha te tū kia ora rangatira ai tō tātou reo rangatira – ā kura, ā kaimahi, ā whānau, ā hāpori, ā lwi

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poi poi ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 2 (2022)

Te Reo Matatini –
ā waha

Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.

Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki
te hāpori whānui hoki

Mā te aro tōtika ka eke panuku, eke tangaroa.

Whāinga ā Tau:

- I mua i te kapenga o te wahanga 4, 2022, kia maringi noa ai ngā kupu huhua tō ngā Tau 1 katoa – kia eke atu ki te Taumata 1.2 Reo ā Waha

Te Papatahi: Ahakoa nō Te Kohanga Reo, nō te kāinga rānei, kei raro e putu ana te reo ā waha tō te katoa o ngā mokopuna kātahi anō kua tīmata ki te kura. Ko te aronga matua ko te whāngai atu kia piupiu tika ai te arero tō tēnā, tō tēnā.

Ko Ngā Rautaki Ako

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianeī?
<p>Ahakoā ōna wero i tutuki pai ai te whāinga kia nohotahi ai te pouako me te kaiāwhina ki ngā akomanga i tua atu i Whangairorohia (Te Wharekura)</p> <p>I kaha tautoko atu NKAI</p> <p>I arotika ai mātou ko te katoa o te kura ki te whakamana i ngā tamariki korero Māori ai.</p>	<p>He pai te whakanui i ngā ngutu reo Māori ki mua i ngā tamariki. I whai wā hoki ai te nohotahi me te whakawhiti korero.</p> <p>Tū o te Tane/Tū o te Wāhine – he rawe te kaupapa nei.</p> <p>Whakamanahia te Reo – kaupapa ā kura. I whiwhi piro ai ngā uri korero Māori hei whakanui ai. Ia te Rāmere i tū ai he toa hokohoko mā ngā uri.</p>	<p>Ko te putanga atu o ngā pūkenga tautoko (ki ngā whakangungu me te tono o te kawatanga kia werohia ai ngā kaimahi katoa) me te mea hoki ko ngā aukati kura nā te kōwheōri ētahi o ngā wero nui mō te tau nei.</p>	<p>Me haere tonu te aronga kia pakari ake ai te reo o ngā uri. Ka whakamahia te reo ki ngā horopaki maha.</p> <ul style="list-style-type: none"> ● Ka ngāwari, ka māia, ka pakari te kawē i a ia mā te huarahi o te reo Māori. ● Kei a ia te reo mātauranga o tēnā wāhanga ako, o tēnā wāhanga ako, e mārāma ai ia ki tāhōhonutanga o te kaupapa. ● Kei konei e takoto ana ētahi tūmanako mō te reo e mātau ai te ākongā ki te reo Māori me te ao Māori.

Te Whakamahere mō tērā tau:

Whakamahi ai he māhere whakapakari reo anō kia āhei ai te tautoko i te aroha ki tō tātou nei reo.

Ko whai reka o te reo ki ngā uri, ka kitea e ngā mokopuna he mana tō te reo māori, poipoia i te reo kia puāwai ai ngā kōkōna katoa o te kura.

Uāratanga ō runga: Ko te Reo māori te reo anake e rere mai ana i roto i te kura

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 3 (2022)

Papakupu Reo
Pākehā

Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
Mā te aro tōtika ka eke panuku, eke tangaroa.

Whāinga ā Tau:

I mua i te kapenga o te Wahanga 4, 2022 kia neke atu ai ngā uri o Mangamutu me Te Wharekura i ngā taumata e whā tō te Aromatawai Papakupu Reo Pākehā

Te Papatahi:

He tau tuatahi tēnei nā kua uru ai ngā akoranga Reo Pākehā i Te Aho Kura Pounamu ki tō tātou nei kura. Nā ngā aromatawai papakupu reo Pākehā e tohu ana ahakoa he tuhinga reo Pākehā tō te katoa ko te wero nui kia mōhio ai i ngā tikanga o ngā kupu wero i te aro, i te pīnati hoki.

Ko Ngā Rautaki Ako

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianeī?
<p>I ea ai ngā aromatawai.</p> <p>I whakarite ai he māhere ako (Reo Pākehā) mā ngā Tau 9 me ngā Tau 10 tō Te Wharekura hei whai.</p> <p>Kāore anō kia ea ai te Whakataetae Papakupu Reo Pākehā.</p>	<p>I tatari ai mō te wā roa kia tau ai te whānau āhea te wā ka tīmata ai ngā whakaakoranga Reo Pākehā. Heoi, haunga atu i tērā i whai tonu ngā akoranga tō Mangatoitoi me Te Wharekura hoki. He tīmatatanga pai.</p>	<p>Nā ngā pānga tō COVID-19</p>	<ul style="list-style-type: none"> • Me whakakaha ake tonu i ngā akoranga Reo Pākehā hei tautoko atu ai i ngā hiahia tō te arotake o te whānau.

Te Whakamahere mō tērā tau:

Whakaritea he Wananga Mārau ā kura, kura whānau whānui, te Poumarumarū, kia whai ōranga anō ki tō tātou mārau Kura ā iwi o Waitahanui.

Ā HINENGARO, Ā TINANA, Ā WAIRUA

Kia Tūtemohuta te tū ahakoa ki hea, ahakoa te aha.

Ko ngā whāinga matua:

- Tau ana ngā tamariki me ngā mokopuna
- Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana, ki te whenua, ā, ki maunga Tauhara hoki.
- Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
- Peruperu noa ana ngā arero o ngā matua tupuna ki rō kura, ā, ki te hāpori whānui hoki
- Mā te aro tōtika ka eke panuku, eke tangaroa.
- Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki tōna huarahi ako.
- Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te matangatanga.
- He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki ngā tihi o angitū.

Whāinga ā Tau 4 (2022)

Reo Matatini

Tau ana ngā tamariki me ngā mokopuna
Kua piri ki te manawa i te hononga whakapapa ki te marae, ki te moana,
ki te whenua, ā, ki maunga Tauhara hoki.
Kei ngā tihi o Tauhara ngā uri o Ngāti Tūtemohuta ia rā, ia rā.
Mā te aro tōtika ka eke panuku, eke tangaroa.
Inā ka ū ai tātou katoa ki te tauākī o te kura kia ngākaunui ai te katoa ki
tōna huarahi ako.
Mārama pū ana ia tamaiti ki ōna ake pūkenga kia poipoi ai te
matangatanga.
He kura ā iwi tātou, ā, mā tātou katoa tēnei kaupapa e kōkiri ki
ngā tihi o angitū.

Whāinga ā Tau:

Tokowaru ngā uri (tuākana) e rapu māramatanga ana mō ngā tohutohu me
ngā kupu whānau whānui o ngā mātua tupuna. Ka whakamahia te reo ki
ngā horopaki maha

**Me eke ai kia kauaka rā e whai take ki te huri ki te Te Reo
Pākehā.**

Te Papatahi:

2022, I tērā tau i kaha uru mātou Te Kura o Waitahanui ki ngā tūmomo kaupapa miharo mā teina ki ngā rangatahi e ora ai. Wēpua katoatia te rongō, te kitea i ngā mokopuna o te kura karawhiua ai te reo Rangatira. Kua whakatō kākano ngā Kura ā lwi te rekareka o te reo me tōna kaupapa whāngaihia i te aroha, he matapihi anō tō ngā Uri o Tūtemohuta. Hīhī katoa te noho kei waenga i ngā tamariki nō tētahi atu kura e kaha korero māori ana, ahakoa te hākinakina, te mahi rorohiko, te mahi rangatahi, he wāhi anō ko te rangamārie o taua reo māori anāhe e puta mai ana, he ekenga anō mā mātou tamariki.

2019, I haere Te Kura o Waitahanui ki Tāhiti, Raiātea. I reira ako ai ngā tamariki i te ngārohanga ō ā rātou reo tūturu ō Tāhiti. Kua kitea e tātou i te pirireo ki Wīwī, hēoti, nā teneki kitenge, kei te mōhio ngā tamariki ō tō tātou nei kura

I tau 2018 i tae atu Te Kura o Waitahanui ki te motu o Matakana. I tino kite ai te oranga tō te Para Kore ki kō! Ko te mea ake, kei Tauhara maunga te wāhi kohi ai i ngā para katoa o te rohe nei. kei te whakakīkī tātou katoa i tō tātou maunga i te rāpihi.

I te tau 2017: Ikawika. Kātahi anō nei te kaupapa e whai kaha ana ngā uri o kōneki. Kua puta mai te rahi o ngā tūmomo mōhioanga o eneki ikawika me tōna tūpatotanga ki te ao taiāo o te moana o Taupō me ōna kai māori e tipu mai ana. Kua hangaia he rōpū nō te kura nei e whakahaeretia tonutia teneki kaupapa ki roto i te kura Taiāo mo ake ake tonu atu.

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rereketanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
I tutuki, heoi, me pērā anō ai ia te tau.	Ahakoa te rāhuitanga o te Reo Pākehā he wero nui te whakatau ia te wā whai muri i nohonga ki te kāinga mai te COVID mai ngā mārama Poutūterangi - Māhuru, katahi anō ko te kōwheori i kuhu ki te hāpori te mārama o Oketopa. Ahakoa he whakaritenga akoranga reo ā ipūrangi, kāhore anō te katoa o taua kainga he 'wifi'.	Mā te whakapakaritanga ake o te whānau ka taea te rere tonu tō tātou reo Rangatira ki roto i ngā kāinga. Ki te kore, ka noho tārewa noa ai tae atu ki te wā ka hoki ki te kura. Kei te mārama kē ki ngā wero whai muri i ngā hararei, heoi, ki te tāpiri i ngā whakatau e pā ana ki te COVID he uaua rawa. kāhore e kore, te tumanako kia whakatau ai teneki kōwheori pea te tau e heke mai ana,	<ul style="list-style-type: none">• He wero mutunga kore• He ārona nui mo te tau ka heke mai nei 2023• Ka āhei ia ki te whakamahi i tōna reo i roto i ngā wāhi maha, ki ngā tikanga maha, ki ngā take maha, ki ngā hunga whakarongo maha.• Ka taea te whakahāngai i āna kōrero ki te horopaki me te hunga e whai taringa atu ana ki aua kōrero.• He ngāwari ki a ia te whakawhiti kōrero, ahakoa ki a wai, ahakoa nō tēhea iwi te reo.• Ka tika te whanake o nā pūkenga whakarongo, ka ngāwari ake te kōrero, te tuhituhi, te pānui, te whakaatu me te mātakitaki.•

Te Whakamahere mō tērā tau:

Me tīmata anō ai hei te tau e heke mai ana, ā, me whakarite rautaki hoki ai
kia reo māori te ārero tuatahi i te kainga