

TE KURA O WAIKARE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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Ministry Number: 1666

TE KURA O WAIKARE

Financial Statements - For the year ended 31 December 2017

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Te Kura o Waikare

Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees 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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Hope Hancy
Full Name of Board Chairperson

H Hancy
Signature of Board Chairperson

31/5/18
Date:

Cheryl Meek
Full Name of Principal

C Meek
Signature of Principal

31 May 2018
Date:

Te Kura o Waikare

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	585,385	612,745	615,961
Locally Raised Funds	3	27,087	8,740	14,886
Interest Earned		6,163	6,000	6,072
		<u>618,635</u>	<u>627,485</u>	<u>636,919</u>
Expenses				
Locally Raised Funds	3	12,309	19,600	7,169
Learning Resources	4	329,446	385,307	323,108
Administration	5	88,979	89,767	85,628
Finance Costs		879	163	419
Property	6	151,227	95,743	140,244
Depreciation	7	17,332	18,995	20,146
Loss on Disposal of Property, Plant and Equipment		-	-	299
Transport		34,360	17,725	44,173
		<u>634,532</u>	<u>627,300</u>	<u>621,186</u>
Net Surplus / (Deficit)		<u>(15,897)</u>	<u>185</u>	<u>15,733</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(15,897)</u></u>	<u><u>185</u></u>	<u><u>15,733</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



Te Kura o Waikare

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>429,092</u>	<u>429,092</u>	<u>410,828</u>
Total comprehensive revenue and expense for the year	(15,897)	185	15,733
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	2,531
Equity at 31 December	<u>413,195</u>	<u>429,277</u>	<u>429,092</u>
 Retained Earnings	 413,195	 429,277	 429,092
Equity at 31 December	<u>413,195</u>	<u>429,277</u>	<u>429,092</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Te Kura o Waikare
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	177,623	104,729	246,251
Accounts Receivable	9	24,599	18,994	17,941
GST Receivable		2,812	3,123	3,583
Prepayments		3,125	2,985	3,812
Inventories	10	3,791	3,832	5,000
Investments	11	121,886	52,986	54,768
Funds owed for Capital Works Projects	16	-	-	7,165
		<u>333,836</u>	<u>186,649</u>	<u>338,520</u>
Current Liabilities				
Accounts Payable	13	40,587	25,720	40,889
Provision for Cyclical Maintenance	14	33,139	-	32,887
Finance Lease Liability - Current Portion	15	2,490	531	2,306
		<u>76,216</u>	<u>26,251</u>	<u>76,082</u>
Working Capital Surplus/(Deficit)		<u>257,620</u>	<u>160,398</u>	<u>262,438</u>
Non-current Assets				
Property, Plant and Equipment	12	158,987	269,834	172,435
		<u>158,987</u>	<u>269,834</u>	<u>172,435</u>
Non-current Liabilities				
Finance Lease Liability	15	3,412	955	5,781
		<u>3,412</u>	<u>955</u>	<u>5,781</u>
Net Assets		<u>413,195</u>	<u>429,277</u>	<u>429,092</u>
Equity		<u>413,195</u>	<u>429,277</u>	<u>429,092</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Te Kura o Waikare
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		204,078	230,810	231,683
Locally Raised Funds		12,966	(4,260)	13,006
Goods and Services Tax (net)		771	-	(460)
Payments to Employees		(88,954)	(69,500)	(76,093)
Payments to Suppliers		(142,045)	(160,563)	(107,384)
Interest Paid		(879)	(163)	(419)
Interest Received		5,660	6,000	7,236
Net cash from / (to) the Operating Activities		(8,403)	2,324	67,569
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	815
Purchase of PPE (and Intangibles)		-	-	(1,250)
Purchase of Investments		(66,000)	-	(16,085)
Net cash from / (to) the Investing Activities		(66,000)	-	(16,520)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,531
Finance Lease Payments		(1,390)	(727)	(1,253)
Funds Held for Capital Works Projects		7,165	-	349
Net cash from Financing Activities		5,775	(727)	1,627
Net increase/(decrease) in cash and cash equivalents		(68,628)	1,597	52,676
Cash and cash equivalents at the beginning of the year	8	246,251	103,132	193,575
Cash and cash equivalents at the end of the year	8	177,623	104,729	246,251

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 Cash Flow Statement should be read in conjunction with the accompanying notes.



Te Kura o Waikare

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Te Kura o Waikare (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.



e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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:

Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication	4 years
Motor Vehicles	5 years
Leased Assets	5-7 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

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

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

Non cash generating assets

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

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

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

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



n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.



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

u) Borrowings

Borrowings are recognised at the amount borrowed. 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 the 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 at the start of the year.

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	154,021	187,469	165,971
Teachers' salaries grants	255,162	305,957	264,355
Use of Land and Buildings grants	125,117	75,978	117,643
Resource teachers learning and behaviour grants	900	-	-
Other MoE Grants	50,185	43,341	67,992
	<u>585,385</u>	<u>612,745</u>	<u>615,961</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	15,058	-	900
Fundraising	-	-	22
Other revenue	1,440	6,240	6,240
Trading	955	2,500	2,132
Activities	9,634	-	5,592
	<u>27,087</u>	<u>8,740</u>	<u>14,886</u>
Expenses			
Activities	8,606	13,000	3,115
Trading	1,807	2,500	3,078
Fundraising (costs of raising funds)	100	-	-
Other Locally Raised Funds Expenditure	1,796	4,100	976
	<u>12,309</u>	<u>19,600</u>	<u>7,169</u>
<i>Surplus for the year Locally raised funds</i>	<u>14,778</u>	<u>(10,860)</u>	<u>7,717</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	5,363	17,550	5,198
Library resources	863	300	731
Employee benefits - salaries	320,203	350,457	311,031
Staff development	1,585	9,000	3,370
R&m & Purchases <\$1,000	1,432	8,000	2,778
	<u>329,446</u>	<u>385,307</u>	<u>323,108</u>



5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,020	3,020	2,925
Board of Trustees Fees	3,885	4,455	2,965
Board of Trustees Expenses	2,426	1,590	18,771
Communication	2,341	2,950	2,861
Consumables	1,283	3,800	2,784
Operating Lease	762	444	1,697
Other	12,336	8,588	7,435
Employee Benefits - Salaries	26,677	25,000	29,220
Insurance	467	-	347
Service Providers, Contractors and Consultancy	5,594	6,920	7,882
Interventions	30,188	33,000	8,741
	<u>88,979</u>	<u>89,767</u>	<u>85,628</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,111	2,500	3,758
Cyclical Maintenance Expense	252	3,415	3,716
Grounds	1,664	4,000	5,659
Heat, Light and Water	6,883	7,850	8,051
Repairs and Maintenance	12,237	2,000	1,417
Use of Land and Buildings	125,117	75,978	117,643
Employee Benefits - Salaries	1,963	-	-
	<u>151,227</u>	<u>95,743</u>	<u>140,244</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,047	1,929	2,046
Building Improvements	2,439	2,300	2,439
Furniture and Equipment	4,239	3,681	3,904
Information and Communication Technology	958	1,021	1,083
Motor Vehicles	5,217	8,363	8,870
Leased Assets	2,432	1,701	1,804
	<u>17,332</u>	<u>18,995</u>	<u>20,146</u>



8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
ASB Main Account 00	71,922	-	-
ASB 01 Account	17,530	-	-
ASB 50 Savings Account	-	-	16,085
ASB 51 Account	1,135	-	-
Kiwibank Account 00	9,167	-	4,656
Kiwibank Account 01	-	-	51,560
Short-term Bank Deposits	77,869	104,729	173,950
Cash equivalents and bank overdraft for Cash Flow Statement	<u>177,623</u>	<u>104,729</u>	<u>246,251</u>

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

9. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,981	-	1,911
Receivables from the Ministry of Education	-	-	720
Interest Receivable	503	1,164	-
Teacher Salaries Grant Receivable	19,115	17,830	15,310
	<u>24,599</u>	<u>18,994</u>	<u>17,941</u>
Receivables from Exchange Transactions	5,484	1,164	1,911
Receivables from Non-Exchange Transactions	19,115	17,830	16,030
	<u>24,599</u>	<u>18,994</u>	<u>17,941</u>

10. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniform	3,791	3,832	5,000
	<u>3,791</u>	<u>3,832</u>	<u>5,000</u>

11. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	121,886	52,986	54,768



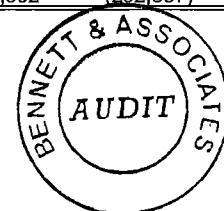
12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Land	26,000	-	-	-	-	26,000
Buildings	59,068	-	-	-	(2,047)	57,021
Building Improvements	41,090	-	-	-	(2,439)	38,651
Furniture and Equipment	18,894	3,884	-	-	(4,239)	18,539
Information and Communication Tech	2,219	-	-	-	(958)	1,261
Motor Vehicles	17,596	-	-	-	(5,217)	12,379
Leased Assets	7,568	-	-	-	(2,432)	5,136
Balance at 31 December 2017	172,435	3,884	-	-	(17,332)	158,987

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Land	26,000	-	26,000
Buildings	81,861	(24,840)	57,021
Building Improvements	54,964	(16,313)	38,651
Furniture and Equipment	101,643	(83,104)	18,539
Information and Communication	46,567	(45,306)	1,261
Motor Vehicles	121,977	(109,598)	12,379
Leased Assets	9,750	(4,614)	5,136
Library Resources	26,424	(26,424)	-
Balance at 31 December 2017	469,186	(310,199)	158,987

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Land	26,000	-	-	-	-	26,000
Buildings	61,114	-	-	-	(2,046)	59,068
Building Improvements	43,529	-	-	-	(2,439)	41,090
Furniture and Equipment	22,662	1,250	(1,114)	-	(3,904)	18,894
Information and Communication Technology	3,302	-	-	-	(1,083)	2,219
Motor Vehicles	26,466	-	-	-	(8,870)	17,596
Leased Assets	3,910	5,462	-	-	(1,804)	7,568
Balance at 31 December 2016	186,983	6,712	(1,114)	-	(20,146)	172,435

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Land	26,000	-	26,000
Buildings	81,861	(22,793)	59,068
Building Improvements	54,965	(13,875)	41,090
Furniture and Equipment	97,758	(78,864)	18,894
Information and Communication	46,567	(44,348)	2,219
Motor Vehicles	121,977	(104,381)	17,596
Leased Assets	9,750	(2,182)	7,568
Library Resources	26,424	(26,424)	-
Balance at 31 December 2016	465,302	(292,867)	172,435



13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	13,591	7,563	22,030
Accruals	3,020	-	3,416
Banking staffing overuse	4,812	-	-
Employee Entitlements - salaries	19,115	17,830	15,310
Employee Entitlements - leave accrual	49	327	133
	<u>40,587</u>	<u>25,720</u>	<u>40,889</u>
Payables for Exchange Transactions	35,775	25,720	40,889
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	4,812	-	-
	<u>40,587</u>	<u>25,720</u>	<u>40,889</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	32,887	32,585	29,171
Increase to the Provision During the Year	252	3,415	3,716
Use of the Provision During the Year	-	(36,000)	-
Provision at the End of the Year	<u>33,139</u>	<u>-</u>	<u>32,887</u>
Cyclical Maintenance - Current	33,139	-	32,887
Cyclical Maintenance - Term	-	-	-
	<u>33,139</u>	<u>-</u>	<u>32,887</u>

15. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	2,621	531	2,469
Later than One Year and no Later than Five Years	3,615	955	6,115
Future finance charges	(334)	-	(497)
	<u>5,902</u>	<u>1,486</u>	<u>8,087</u>



16. Funds Owed (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:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	\$	\$	\$		\$
SES Ramps and Rails	<i>completed</i>	300	-	(300)	-	-
Ablution Upgrade	<i>completed</i>	6,865	-	(6,865)	-	-
Totals		7,165	-	(7,165)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

-

-

-

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2016	\$	\$	\$		\$
Water Filter System	<i>completed</i>	349	-	(349)	-	-
SES Ramps and Rails	<i>in progress</i>	300	-	-	-	300
Ablution Upgrade	<i>in progress</i>	6,865	-	-	-	6,865
Totals		7,514	-	(349)	-	7,165

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	34,073	11,706
Full-time equivalent members	0.16	0.09
<i>Leadership Team</i>		
Remuneration	148,534	104,890
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	182,607	116,596
Total full-time equivalent personnel	1.16	1.09

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	50 - 60	100 - 110
Benefits and Other Emoluments	1 - 2	3 - 4
Termination Benefits	-	-
Principal B		
Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	\$28,266	-
Number of People	2	-

20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).



21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	857	1,175
Later than One Year and No Later than Five Years	2,856	3,713
Later than Five Years	-	-
	<u>3,713</u>	<u>4,888</u>

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	177,623	104,729	246,251
Receivables	24,599	18,994	17,941
Investments - Term Deposits	121,886	52,986	54,768
Total Loans and Receivables	<u>324,108</u>	<u>176,709</u>	<u>318,960</u>

Financial liabilities measured at amortised cost

Payables	40,587	25,720	40,889
Borrowings - Loans	-	-	-
Finance Leases	5,902	1,486	8,087
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>46,489</u>	<u>27,206</u>	<u>48,976</u>



24. Events After Balance Date

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

25. Breach of Section 89(2) of the Education Act 1989

The Board has failed to comply with Section 89(2) of the Education Act 1989 in that, unless authorised by the Secretary not to do so, every Board shall use the payroll service for the calculation and payment of the salaries and wages of all employees of the Board who are in the Education Service (within the meaning of the State Sector Act 1988).

26. Breach of Income Tax Act 2007

No Income tax, of approximately \$2,070, was paid on wages paid directly by the BoT. (2016: Nil)

27. Comparative Figures

Some figures have been restated to ensure compliance with the Ministry of Education's Kiwi Park School model financial statements. This change does not materially alter the financial statements.



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
TE KURA O WAIKARE'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Te Kura o Waikare (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 2017, 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 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 6 June 2018. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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



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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

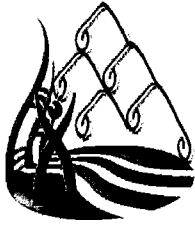
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand





TE KURA O WAIKARE
61 Waikare Valley Road
RD3 KAWAKAWA. 0283

Ph. 09 4037385
Fax. 09 4038 095
Email: waikare.school@xtra.co.nz

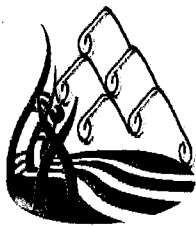
BOARD OF TRUSTEES

CHAIRPERSON: Kara George (Resigned: 13.6.2017)
CHAIRPERSON: Hope Hancy (Election 2019)
SECRETARY: Frances Pulemoana (Election 2019)

BOT Members

Tapeka Henare (Election 2019)
Pearl Reti-Wiki (Election 2019)
Christina Bristow (Co-Opted) Resigned 14.11.2017
Vanessa Reti (Elected in a By-Election 27.11.2017 till Election 2019)
Karen Ryder – Staff Rep (Election 2019)

Harley Wade – Principal (Resigned from Principal 6.3.2017)
Kauimua Kaka – Interim Principal (From the 6.3.2017 to Start of Term 3)
Cheryl Meek – Principal (Start of Term 3 – current)



TE KURA O WAIKARE
61 Waikare Valley Road
RD3 KAWAKAWA, 0283

Ph. 09 4037385
Fax. 09 4038 095
Email: waikare.school@xtra.co.nz

12 March 2018

To Whom It May Concern:

KIWISPORT FUNDING

This is to advise you that Te Kura o Waikare received \$461.70, which was spent on travel and other costs to other schools for sports.

Maromaku – Netball and Rugby

Russell – Annual Wharf Swimming Sports

Motatau – Swimming Sports

Karetu – Cross Country

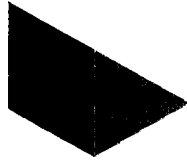
Tapeka – End of Year Swimming Sports

Yours truly

TE KURA O WAIKARE

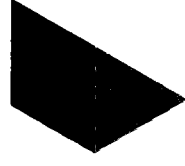
TRACEY HANCY
ADMINISTRATOR

Tuku Pūrongo Tātaritanga



Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura:	1666
Whāinga Ratutaki:	To ensure our students can successfully access the learning areas of Te Marautanga o Aotearoa		
Te whāinga ā-tau:	No Whāinga ā Tau was completed		
Keo:	1 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa tāki, ka tae atu ki te taumata Manawa āki, mō te pāngarau, te whenu tau, hei te paunga o te tau nei. 5 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Āki, ka tae atu ki te taumata Manawa ora, tua atu raini mō te pāngarau, te whenu tau, hei te paunga o te tau nei. 8 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Ora, ka tae atu ki te taumata Manawa Toa, mō te pāngarau, te whenu tau, hei te paunga o te tau nei.		
Te Papa Raraunga:	I whakauru ngā kaiako o te kura nei i ngā raraunga nei ki Te Waharoa Ararau i te wāhanga tuarua ki waenganui i ngā marama o te Paenga Whāwhā me te Pipiri: 2/15 ākonga kei te Manawa Taki, 3/15 ākonga kei te Manawa Āki, 8/15 ākonga kei te Manawa Ora, 2/15 ākonga kei te Manawa Toa mō te Tau.		

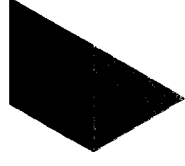
Tuku Pūrongo Tātaritanga



Ngā Mahi <i>I aha mātou?</i>	Ngā Whakataunga <i>I ahatia?</i>	Ngā take mō te rerekētanga <i>He aha i pērā ai?</i>	Arotakenga <i>Me ahu pēhea ināianei?</i>
<p>I te tīmatanga o te tau i wehe te tumuaki o mua.</p> <p>I tīmata te tumuaki hou i te Hūrae.</p> <p>Tokorua ngā kaiako hou, tau tuarua.</p> <p>I whakahaere te tumuaki i ētahi whakangungu pāngarau mō ngā kaiako.</p>	<p>Ko ngā raraunga i whakauru ki Te Waharoa ārarau i te mutunga o te tau 2017:</p> <p>6/35 ākonga – Manawa Taki</p> <p>2/6 Chronically Absent</p> <p>1/6 Special Needs</p> <p>1 Diagnosed ADHD</p> <p>2/6 Late Starter</p> <p>14/35 ākonga – Manawa Āki</p> <p>5/14 Tau 1,2</p> <p>2/14 Chronically Absent</p> <p>3/14 Late Starter</p> <p>1 Diagnosed ADHD</p> <p>3 Targeted students</p> <p>11/ 35 ākonga – Manawa Ora</p> <p>4/35 ākonga – Manawa Toa</p> <ul style="list-style-type: none"> • 1 moved from Ora – Āki • 2 moved from Ora – Toa 	<p>I te mutunga o te tau i whakauru ngā kaiako i ngā whakataunga aronga.</p> <p>Kaiako OTJs had become more accurate due to PLD facilitated by Tumauaki</p> <p>Kaiako became more confident in administering the aromatawai for Tau and through this became more confident in identifying next steps for ākonga.</p> <p>Kaiako became more confident in using their Tairongo to make an OTJ.</p> <p>Kaiako had increased knowledge in Te Poutama Tau content.</p> <p>Kaiako became more familiar with utilising resources (Te Poutama Tau Books and Rauemi)</p> <p>Kaiako utilised Te Waharoa Ararau as a tool for monitoring and tracking.</p>	<p>Kua hoki mai tētahi kaiako ki roto i te kura, ko tētahi o āna pūkenga ko te pāngarau.</p> <p>Ka tautoko tonu i te kaiako hou, tau toru.</p> <p>Ka whakahaere tonu te tumuaki i ētahi whakangungu pāngarau mō ngā kaimahi katoa o te kura.</p> <p>Ka arotakenga te pai, kore pai raini a muri i ia wāhanga, ā, ka whakarekēhia raini ka whakakahangia.</p> <p>Ka whakarite hotaka mō ngā ākonga kei te Manawa Ora, Manawa Toa.</p>
<p>Te Whakamahere mō tērā tau:</p> <p>Ko tō mātou whāinga ā rautaki: to ensure our students can successfully access the learning areas of te marautanga o aotearoa.</p> <p>Whāinga Keo: 20 mai i te 35 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Tāki/ Manawa Āki, ka tae atu ki te taumata Manawa Ora / Toa, mō te pāngarau, te whenu tau, hei te paunga o te tau nei</p>			

Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura: 1666
Whāinga Ratutaki:	To ensure our students can successfully access the learning areas of Te Marautanga o Aotearoa	
Te whāinga ā-tau:	No Whāinga ā Tau was completed	
Keo:	<p>Hei te tau nei ka whakamahi ngā kaiako i ngā aromatawai 'Tuhituhi' mō ngā tau 1 – 8 hei kohinga raraunga ki Te Waharoa Ararau ā Kura.</p> <p>1 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Taki, ka tae atu ki te taumata Manawa Āki mō Te Reo Tuhituhi hei te paunga o te tau nei.</p> <p>3 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Āki, ka tae atu ki te taumata Manawa Ora mō Te Reo Tuhituhi hei te paunga o te tau nei.</p> <p>8 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Ora, ka tae atu ki te taumata Manawa Toa mō Te Reo Tuhituhi hei te paunga o te tau nei.</p>	
Te Papa Raraunga:	<p>I whakauru ngā kaiako o te kura nei i ngā raraunga nei ki Te Waharoa Ararau i te wāhanga tuarua ki waenganui i ngā marama o te Paenga Whāwhā me te Pipiri:</p> <p>7/27 ākonga kei te Manawa Taki, 4/27 ākonga kei te Manawa Āki, 13/27 ākonga kei te Manawa Ora, 3/27 ākonga kei te Manawa Toa mō te Tuhituhi.</p>	

Tuku Pūrongo Tātaritanga



Ngā Mahi <i>I aha mātou?</i>	Ngā Whakataunga <i>I ahatia?</i>	Ngā take mō te rerekētanga <i>He aha i pērā ai?</i>	Arotakenga <i>Me ahu pēhea ināianei?</i>
<p>I te tīmatanga o te tau i wehe te tumuaki o mua.</p> <p>I tīmata te tumuaki hou i te Hūrae.</p> <p>Tokorua ngā kaiako hou, tau tuarua.</p> <p>I whakahaere te SAF i ētahi whakangungu Tuhituhi (Whakatauriterite, ka ahu pēhea)</p> <p>I nohotahi te RTLB ki te taha o ngā kaiako hou ki te tautoko i te kaiako ki roto i te akomanga.</p> <p>I āwhina te RTLB ki te hanga rauemi mā ngā kaiako hou.</p>	<p>Ko ngā raraunga i whakauru ki Te Waharoa ārauru i te mutunga o te tau 2017:</p> <p>10/35 ākonga – Manawa Taki</p> <p>6/9 Tau 1,2</p> <p>2/9 Chronically Absent</p> <p>1/9 Special Needs</p> <p>1 Diagnosed ADHD</p> <p>11/35 ākonga – Manawa Āki</p> <p>3/11 Tau 1,2</p> <p>2/11 Chronically Absent</p> <p>1 Late Starter</p> <p>5 Targeted students</p> <p>11/ 35 ākonga – Manawa Ora</p> <p>3/35 ākonga – Manawa Toa</p> <ul style="list-style-type: none"> • 3 moved from Āki – Ora 	<p>I te mutunga o te tau i whakauru ngā kaiako i ngā whakatau aronga.</p> <p>Kaiako OTJs had become more accurate due to PLD facilitated by SAF and RTLB</p> <p>Kaiako became more confident in moderating Tuhituhi samples and through this became more confident in identifying next steps for ākonga.</p> <p>Kaiako became more confident in using their Tairongo to make an OTJ.</p> <p>Kaiako had increased knowledge in identifying next steps.</p> <p>Kaiako utilised Te Waharoa Arauru as a tool for monitoring and tracking.</p>	<p>Ka tautoko tonu i te kaiako hou, tau toru.</p> <p>Kua whakaritea kētia ngā haora 200 mō Te Reo Matatini – Kia Āta Mai</p> <p>Kua whakaritea kētia tētahi mahere aromatawai, mahere whakatauriterite</p> <p>Ka arotakengia te pai, kore pai raini a muri i ia wāhanga, ā, ka whakarerekēhia raini ka whakakahangia.</p> <p>Ka whakarite hotaka mō ngā ākonga kei te Manawa Ora, Manawa Toa.</p> <p>He kaiāwhina tō mātou ki te tautoko i te kaiako me ngā ākonga Manawa Taki.</p>
Te Whakamahere mō tērā tau:			
<p>Ko tō mātou whāinga ā rautaki: to ensure our students can successfully access the learning areas of te marautanga o aotearoa.</p> <p>Whāinga Keo: 21 mai i te 35 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Manawa Taki/ Manawa Āki, ka tae atu ki te taumata Manawa Ora / Toa, mō te Tuhituhi, hei te paunga o te tau nei.</p>			

Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura: 1666
Whāinga Ratutaki:	To ensure our students can successfully access the learning areas of Te Marautanga o Aotearoa	
Te whāinga ā-tau:	No Whāinga ā Tau was completed	
Keo:	<p>Hei te tau nei ka whakamahi ngā kaiako i ngā aromatawai 'Te Reo-ā-Waha' mō ngā tau 0 – 3 me te aromatawai 'Kaiaka' mō ngā tau 4 – 8 hei kohinga raraunga ki Te Waharoa Ararau ā Kura.</p> <p>1 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Taki, ka tae atu ki te taumata Manawa Āki mō Te Reo Kōrero hei te paunga o te tau nei.</p> <p>5 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Āki, ka tae atu ki te taumata Manawa Ora mō Te Reo Kōrero hei te paunga o te tau nei.</p> <p>4 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Ora, ka tae atu ki te taumata Manawa Toa mō Te Reo Kōrero hei te paunga o te tau nei.</p>	
Te Papa Raraunga:	<p>I whakauru ngā kaiako o te kura nei i ngā raraunga nei ki Te Waharoa Ararau i te wāhanga tuarua ki waenganui i ngā marama o te Paenga Whāwhā me te Pipiri:</p> <p>6/24 ākonga kei te Manawa Taki, 4/24 ākonga kei te Manawa Āki, 11/24 ākonga kei te Manawa Ora, 3/24 ākonga kei te Manawa Toa mō Te Reo Kōrero.</p>	

Ngā Mahi / aha mātou?	Ngā Whakataunga / ahatia?	Ngā take mō te rerekētanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
<p>I te tīmatanga o te tau i wehe te tumuaki o mua.</p> <p>I tīmata te tumuaki hou i te Hūrae.</p> <p>Tokorua ngā kaiako hou, tau tuarua.</p>	<p>Ko ngā raraunga i whakauru ki Te Waharoa ārarau i te mutunga o te tau 2017:</p> <ul style="list-style-type: none"> 8/35 ākonga – Manawa Taki 5/8 Tau 1,2 1/8 Chronically Absent 1/8 Special Needs 1 Diagnosed ADHD 9/35 ākonga – Manawa Āki 3/9 Tau 1,2 1/9 Chronically Absent 1 Late Starter 4/9 Targeted Group 15/ 35 ākonga – Manawa Ora 3/35 ākonga – Manawa Toa <ul style="list-style-type: none"> 3 ākonga moved from Āki – Ora 1 ākonga moved from Taki – Āki 	<p>I te mutunga o te tau i whakauru ngā kaiako i ngā whakatau aronga.</p> <p>Kaiako OTJs had become more accurate due to their understanding of alignment between Tuhituhi, Pānui, Kōrero.</p> <p>Kaiako became more confident in administering Te Reo ā Waha assessment tool.</p> <p>Kaiako became more confident in using their Tairongo to make an OTJ.</p> <p>Kaiako had increased knowledge in identifying next steps.</p> <p>Kaiako utilised Te Waharoa Arau as a tool for monitoring and tracking.</p> <p>We did not achieve using the 'Kaiaka' assessment.</p> <p>We employed a kaiārahi i te Reo to work with ākonga at Manawa Taki/Āki.</p> <p>We held Reo classes for whānau to install Te Reo into the homes</p>	<p>Kua hoki mai tētahi kaiako ki roto i te kura, e mōhio ana ia ki ngā aromatawai Te Reo ā Waha, Hopukina</p> <p>Ka tautoko tonu i te kaiako hou, tau toru.</p> <p>Kua whakaritea kētia ngā haora 200 mō Te Reo Matatini – Kia Āta Mai</p> <p>Kua whakaritea kētia tētahi mahere aromatawai, mahere whakatauriterite</p> <p>Ka arotakengia te pai, kore pai raini a muri i te wāhanga tuatahi, ā, ka whakarekēhia raini ka whakakahangia.</p> <p>Ka arotakengia te pai, kore pai raini a muri i te wāhanga tuatahi, ā, ka whakarekēhia raini ka whakakahangia.</p> <p>Ka whakarite hotaka mō ngā ākonga kei te Manawa Ora, Manawa Toa.</p>
Te Whakamahere mō tērā tau:			
<p>Ko tō mātou whāinga ā rautaki: to ensure our students can successfully access the learning areas of te marautanga o aotearoa.</p> <p>Whāinga Keo: 17 mai i te 35 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Ora / Toa, mō Te Reo Kōrero hei te paunga o te tau nei.</p>			

Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura: 1666
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Whāinga Raturaki:	To ensure our students can successfully access the learning areas of Te Marautanga o Aotearoa	
Te whāinga ā-tau:	No Whāinga ā Tau was completed	
Keo:	<p>2 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Taki, ka tae atu ki te taumata Manawa Āki mō Te Pānui hei te paunga o te tau nei.</p> <p>2 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Āki, ka tae atu ki te taumata Manawa Ora mō Te Pānui hei te paunga o te tau nei.</p> <p>5 mai i te 33 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Ora, ka tae atu ki te taumata Manawa Toa mō Te Pānui hei te paunga o te tau nei.</p>	
Te Papa Raraunga:	<p>I whakauru ngā kaiako o te kura nei i ngā raraunga nei ki Te Waharoa Ararau i te wāhanga tuarua ki waenganui i ngā marama o te Paenga Whāwhā me te Pipiri:</p> <p>7/27 ākonga kei te Manawa Taki, 5/27 ākonga kei te Manawa Āki, 9/27 ākonga kei te Manawa Ora, 6/27 ākonga kei te Manawa Toa mō te Pānui.</p>	

<p>Ngā Mahi <i>I aha mātou?</i></p>	<p>Ngā Whakataunga <i>I ahatia?</i></p>	<p>Ngā take mō te rerekētanga <i>He aha i pērā ai?</i></p>	<p>Arotakenga <i>Me ahu pēhea ināianei?</i></p>
<p>I te tīmatanga o te tau i wehe te tumuaki o mua.</p> <p>I tīmata te tumuaki hou i te Hūrae.</p> <p>Tokorua ngā kaiako hou, tau tuarua.</p> <p>I whakahaere whakangungu 100 ngā haora mō te Pānui ki raro i a Kia Āta Mai</p>	<p>I te mutunga o te tau:</p> <p>5/35 ākonga – Manawa Taki</p> <p>4/5 Tau 1,2</p> <p>1/8 Special Needs</p> <p>14/35 ākonga – Manawa Āki</p> <p>8/14 Tau 1,2</p> <p>3/14 Chronically Absent</p> <p>2/14 Late Starter</p> <p>1 Diagnosed ADHD</p> <p>6/ 35 ākonga – Manawa Ora</p> <p>10/35 ākonga – Manawa Toa</p> <ul style="list-style-type: none"> • 1 ākonga moved from Ora – Toa • 2 ākonga moved from Taki - Āki 	<p>I te mutunga o te tau i whakauru ngā kaiako i ngā whakataua aronga.</p> <p>Kaiako OTJs had become more accurate due to their understanding of alignment between Tuhituhi, Pānui, Kōrero.</p> <p>Kaiako became more confident in administering Pānui Haere as assessment tool.</p> <p>Kaiako became more confident in using their Tairongo to make an OTJ.</p> <p>Kaiako had increased knowledge in identifying next steps.</p> <p>Kaiako utilised Te Waharoa Arau as a tool for monitoring and tracking.</p> <p>I tuku mātou i ngā ākonga Manawa Taki/Āki ki te pānui ki ngā pēpi o te Kōhanga Reo.</p> <p>An acceleration programme was put into place Term 3 and 4.</p>	<p>Kua hoki mai tētahi kaiako ki roto i te kura, e mōhio ana ia ki ngā aromatawai Te Reo ā Waha, Hopukina</p> <p>Ka tautoko tonu i te kaiako hou, tau toru.</p> <p>Kua whakaritea kētia ngā haora 200 mō Te Reo Matatini – Kia Āta Mai</p> <p>Kua whakaritea kētia tētahi mahere aromatawai, mahere whakatauriterite</p> <p>Ka arotakenga te pai, kore pai raini a muri i te wāhanga tuatahi, ā, ka whakarerekēhia raini ka whakakahangia.</p> <p>Ka arotakenga te pai, kore pai raini a muri i ia wāhanga, ā, ka whakarerekēhia raini ka whakakahangia.</p> <p>He kaiāwhina tō mātou ki te tautoko i te kaiako me ngā ākonga Manawa Taki.</p>
<p>Te Whakamahere mō tērā tau:</p>			
<p>Ko tō mātou whāinga ā rautaki: to ensure our students can successfully access the learning areas of te marautanga o aotearoa.</p> <p>Whāinga Keo: 19 mai i te 35 o ngā ākonga kei ngā tau 1 ki te 8, kei ngā taumata Manawa Ora / Toa, mō Te Reo Pānui hei te paunga o te tau nei.</p>			

