

# TE KURA O WAIKARE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 1666

**Principal:** Cheryl Meek

**School Address:** Waikare Valley Road, Waikare

**School Postal Address:** Waikare Valley Road RD 3, Kawakawa, 0283

**School Phone:** 09 403 7385

**School Email:** waikare.school@xtra.co.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*

# TE KURA O WAIKARE

Annual Report - For the year ended 31 December 2021

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## Te Kura o Waikare

### Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Hope Hancy

Full Name of Presiding Member

H Hancy

Signature of Presiding Member

24.5.22

Date:

Cheryl Meek

Full Name of Principal

C Meek

Signature of Principal

24.5.2022

Date:

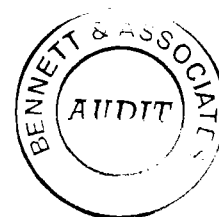
**Te Kura o Waikare**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	1,345,472	914,478	1,154,394
Locally Raised Funds	3	19,598	19,000	24,593
Interest Income		3,191	7,000	4,971
Gain on Sale of Property, Plant and Equipment		657	-	1,980
Other Revenue		-	-	3,810
		<b>1,368,918</b>	<b>940,478</b>	<b>1,189,748</b>
<b>Expenses</b>				
Locally Raised Funds	3	13,260	11,000	14,454
Learning Resources	4	824,398	537,493	599,429
Administration	5	151,002	99,300	95,165
Finance		1,853	505	864
Property	6	132,356	179,531	242,377
Depreciation	11	51,505	50,000	40,521
Loss on Disposal of Property, Plant and Equipment		7,602	-	2,296
Transport		80,956	104,300	70,663
		<b>1,262,932</b>	<b>982,129</b>	<b>1,065,769</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>105,986</b>	<b>(41,651)</b>	<b>123,979</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>105,986</b>	<b>(41,651)</b>	<b>123,979</b>

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 Waikare**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		741,565	592,536	603,771
Total comprehensive revenue and expense for the year		105,986	(41,651)	123,979
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,564	-	13,815
<b>Equity at 31 December</b>		858,115	550,885	741,565
 Retained Earnings		858,115	550,885	741,565
<b>Equity at 31 December</b>		858,115	550,885	741,565

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 Waikare**  
**Statement of Financial Position**  
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	389,061	119,556	475,772
Accounts Receivable	8	54,892	30,699	92,199
GST Receivable		15,787	3,203	-
Prepayments		6,283	5,984	7,238
Inventories	9	9,903	1,517	2,106
Investments	10	400,886	200,886	130,886
		876,812	361,845	708,201
<b>Current Liabilities</b>				
GST Payable		-	-	945
Accounts Payable	12	71,078	29,629	63,280
Revenue Received in Advance	13	-	-	100
Provision for Cyclical Maintenance	14	64,783	14,388	66,182
Finance Lease Liability	15	6,047	2,649	6,613
Funds held for Capital Works Projects	16	64,980	-	42,112
		206,888	46,666	179,232
<b>Working Capital Surplus/(Deficit)</b>		669,924	315,179	528,969
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	239,281	240,073	268,533
		239,281	240,073	268,533
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	39,900	-	38,700
Finance Lease Liability	15	11,190	4,367	17,237
		51,090	4,367	55,937
<b>Net Assets</b>		858,115	550,885	741,565
<b>Equity</b>		858,115	550,885	741,565

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 Waikare**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		529,662	427,254	498,838
Locally Raised Funds		17,770	19,000	27,639
Goods and Services Tax (net)		(16,732)	-	4,148
Payments to Employees		(176,055)	(159,000)	(117,918)
Payments to Suppliers		(171,609)	(356,056)	(195,151)
Interest Paid		(1,853)	(505)	(864)
Interest Received		3,286	7,000	5,499
Net cash from/(to) Operating Activities		184,469	(62,307)	222,191
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		657	-	1,348
Purchase of Property Plant & Equipment (and Intangibles)		(20,740)	(30,250)	(102,065)
Purchase of Investments		(270,000)	-	-
Proceeds from Sale of Investments		-	-	70,000
Net cash from/(to) Investing Activities		(290,083)	(30,250)	(30,717)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	13,815
Finance Lease Payments		(4,617)	(18,879)	(2,821)
Funds Administered on Behalf of Third Parties		23,520	-	42,312
Net cash from/(to) Financing Activities		18,903	(18,879)	53,306
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(86,711)</b>	<b>(111,436)</b>	<b>244,780</b>
Cash and cash equivalents at the beginning of the year	7	475,772	230,992	230,992
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>389,061</b>	<b>119,556</b>	<b>475,772</b>

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 Waikare**

### **Notes to the Financial Statements**

### **For the year ended 31 December 2021**

#### **1. Statement of Accounting Policies**

##### **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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

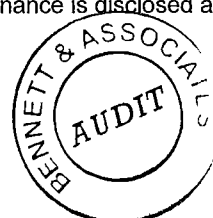
###### ***Critical Accounting Estimates And Assumptions***

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

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

###### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.





*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 11.

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

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

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Operating Lease Payments**

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



#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Leased Assets	5-7 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



#### **k) Intangible Assets**

##### *Software costs*

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

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

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

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

##### *Non cash generating assets*

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

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

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

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

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **o) Revenue Received in Advance**

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

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



**p) Funds Held in Trust**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

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

**u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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



## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	391,121	345,484	354,328
Teachers' Salaries Grants	697,143	351,693	534,377
Use of Land and Buildings Grants	103,559	135,531	126,135
Other MoE Grants	153,649	81,770	139,554
	<u>1,345,472</u>	<u>914,478</u>	<u>1,154,394</u>

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	100	-	790
Fees for Extra Curricular Activities	1,000	-	5,788
Trading	5,956	6,000	6,237
Fundraising & Community Grants	42	-	78
Other Revenue	12,500	13,000	11,700
	<u>19,598</u>	<u>19,000</u>	<u>24,593</u>
<b>Expenses</b>			
Trading	9,009	6,500	11,030
Other Locally Raised Funds Expenditure	4,251	4,500	3,424
	<u>13,260</u>	<u>11,000</u>	<u>14,454</u>
<i>Surplus for the year Locally raised funds</i>	<u>6,338</u>	<u>8,000</u>	<u>10,139</u>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	35,296	73,800	24,483
Equipment Repairs	-	2,000	14,694
Information and Communication Technology	4,543	2,000	3,432
Employee Benefits - Salaries	778,152	450,693	554,312
Staff Development	6,407	9,000	2,508
	<u>824,398</u>	<u>537,493</u>	<u>599,429</u>



## 5. Administration

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,100	4,000	3,420
Board Fees	2,745	4,000	3,685
Board Expenses	1,407	4,900	8,903
Communication	1,153	2,700	1,331
Consumables	4,111	4,100	3,041
Other	10,619	9,600	7,726
Employee Benefits - Salaries	65,598	60,000	55,740
Insurance	859	4,500	5,631
Service Providers, Contractors and Consultancy	5,772	5,500	5,688
Healthy School Lunch Programme	54,638	-	-
	<u>151,002</u>	<u>99,300</u>	<u>95,165</u>

## 6. Property

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,498	5,000	5,693
Cyclical Maintenance Provision	(199)	5,000	85,994
Grounds	7,244	12,500	3,810
Heat, Light and Water	13,007	16,000	8,493
Repairs and Maintenance	3,247	5,000	4,920
Use of Land and Buildings	103,559	135,531	126,135
Security	-	500	250
Transport	-	-	7,082
	<u>132,356</u>	<u>179,531</u>	<u>242,377</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	389,061	61,756	347,972
Short-term Bank Deposits	-	57,800	127,800
Cash and cash equivalents for Statement of Cash Flows	<u>389,061</u>	<u>119,556</u>	<u>475,772</u>

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

Of the \$389,061 Cash and Cash Equivalents \$92,149 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 2022 on Crown owned school buildings.



## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	4,541	2,293	4,094
Banking Staffing Underuse	-	1,323	42,341
Interest Receivable	1,129	1,752	1,224
Teacher Salaries Grant Receivable	49,222	25,331	44,540
	<u>54,892</u>	<u>30,699</u>	<u>92,199</u>

Receivables from Exchange Transactions	5,670	4,045	5,318
Receivables from Non-Exchange Transactions	49,222	26,654	86,881
	<u>54,892</u>	<u>30,699</u>	<u>92,199</u>

## 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	89	-	-
Uniform	9,814	1,517	2,106
	<u>9,903</u>	<u>1,517</u>	<u>2,106</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	400,886	200,886	130,886
	<u>400,886</u>	<u>200,886</u>	<u>130,886</u>

Total Investments



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	26,000	-	-	-	-	26,000
Buildings	50,882	-	-	-	(2,047)	48,835
Building Improvements	30,974	1,030	(7,321)	-	(2,336)	22,347
Furniture and Equipment	16,333	6,366	-	-	(3,410)	19,289
Information and Communication Technology	21,795	22,459	(281)	-	(11,395)	32,578
Motor Vehicles	99,243	-	-	-	(25,160)	74,083
Leased Assets	23,306	-	-	-	(7,157)	16,149
<b>Balance at 31 December 2021</b>	<b>268,533</b>	<b>29,855</b>	<b>(7,602)</b>	<b>-</b>	<b>(51,505)</b>	<b>239,281</b>

The net carrying value of equipment held under a finance lease is \$16,149 (2020: \$23,306)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	26,000	-	26,000	26,000	-	26,000
Buildings	81,861	(33,026)	48,835	81,861	(30,979)	50,882
Building Improvements	40,470	(18,123)	22,347	51,430	(20,456)	30,974
Furniture and Equipment	67,615	(48,326)	19,289	78,417	(62,084)	16,333
Information and Communication Technology	61,000	(28,422)	32,578	53,312	(31,517)	21,795
Motor Vehicles	158,000	(83,917)	74,083	192,632	(93,389)	99,243
Leased Assets	27,867	(11,718)	16,149	27,867	(4,561)	23,306
Library Resources	26,424	(26,424)	-	26,424	(26,424)	-
<b>Balance at 31 December</b>	<b>489,237</b>	<b>(249,956)</b>	<b>239,281</b>	<b>537,943</b>	<b>(269,410)</b>	<b>268,533</b>

## 12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	16,793	679	14,917
Accruals	3,600	3,320	3,420
Employee Entitlements - Salaries	49,222	25,331	44,540
Employee Entitlements - Leave Accrual	1,463	299	403
	<b>71,078</b>	<b>29,629</b>	<b>63,280</b>
Payables for Exchange Transactions	71,078	29,629	63,280
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>71,078</b>	<b>29,629</b>	<b>63,280</b>

The carrying value of payables approximates their fair value.





### 13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Received In Advance	-	-	100
	-	-	100

### 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	104,882	9,388	18,888
Increase to the Provision During the Year	19,817	5,000	20,218
Adjustment to the Provision	(20,016)	-	65,776
Provision at the End of the Year	104,683	14,388	104,882
Cyclical Maintenance - Current	64,783	14,388	66,182
Cyclical Maintenance - Term	39,900	-	38,700
	104,683	14,388	104,882

### 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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	7,278	2,649	8,466
Later than One Year and no Later than Five Years	12,436	4,367	19,714
Future finance charges	(2,477)	-	(4,330)
	17,237	7,016	23,850
Represented by			
Finance lease liability - Current	6,047	2,649	6,613
Finance lease liability - Term	11,190	4,367	17,237
	17,237	7,016	23,850



## 16. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Water Tank/Plumbing	212046	(165)	-	-	-	(165)
SIP Project Court Surface, Pool Shade	225587	42,277	-	(69,281)	-	(27,004)
Library Upgrade	228602	-	27,978	(4,778)	-	23,200
AMS Int Refurb, Window Joinery ILE	228601	-	37,615	(5,598)	-	32,017
Electrical Upgrades, Pool	228599	-	9,450	(310)	-	9,140
Block 9, Pool Roofing Works	228598	-	17,100	(600)	-	16,500
Water Tanks Reline	228600	-	11,700	(408)	-	11,292
<b>Totals</b>		<b>42,112</b>	<b>103,843</b>	<b>(80,975)</b>	<b>-</b>	<b>64,980</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	92,149
Funds Due from the Ministry of Education	(27,169)
	<b>64,980</b>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Water Tank/Plumbing	212046	(165)	-	-	-	(165)
Blk 1,2,6, Heating, Lighting Income	completed	(35)	-	35	-	-
SIP Project Court Surface, Pool Shade	225587	-	45,000	(2,723)	-	42,277
<b>Totals</b>		<b>(200)</b>	<b>45,000</b>	<b>(2,688)</b>	<b>-</b>	<b>42,112</b>

## 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 Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,745	3,685
<i>Leadership Team</i>		
Remuneration	310,602	125,589
Full-time equivalent members	2.78	1.00
Total key management personnel remuneration	313,347	129,274

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 9 and 9 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:

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

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	\$5,000
Number of People	-	1



## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$12,418 contract for the Water Tank/Plumbing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,235 has been received of which \$12,400 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$50,000 contract for the SIP Project Court Surface, Pool Shade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,000 has been received of which \$72,004 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$280,195 contract for the Library Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$27,978 has been received of which \$4,778 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$376,713 contract for the AMS Int Refurb, Window Joinery ILE as agent for the Ministry of Education. This project is fully funded by the Ministry and \$37,615 has been received of which \$5,598 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$10,500 contract for the Electrical Upgrades, Pool as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,450 has been received of which \$310 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$19,000 contract for the Block 9, Pool Roofing Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$17,100 has been received of which \$600 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$13,000 contract for the Water Tanks Reline as agent for the Ministry of Education. This project is fully funded by the Ministry and \$11,700 has been received of which \$408 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$12,418 contract for the Water Tank/Plumbing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,235 has been received of which \$12,400 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$50,000 contract for the SIP Project Court Surface, Pool Shade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,000 has been received of which \$2,723 has been spent on the project to balance date. This project has been approved by the Ministry.)

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## (b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	286	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>286</u>	<u>-</u>

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	389,061	119,556	475,772
Receivables	54,892	30,699	92,199
Investments - Term Deposits	400,886	200,886	130,886
Total Financial assets measured at amortised cost	<u>844,839</u>	<u>351,141</u>	<u>698,857</u>

### Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	71,078	29,629	63,280
Finance Leases	17,237	7,016	23,850
Total Financial Liabilities Measured at Amortised Cost	<u>88,315</u>	<u>36,645</u>	<u>87,130</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



## **25. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

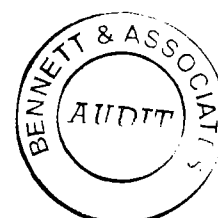
However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



## Te Kura o Waikare

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Hope Hancy	Presiding Member	Elected	Sep 2022
Cheryl Meek	Principal		
Vanessa Reti	Parent Representative	Elected	Sep 2022
Rebecca Parkes	Parent Representative	Elected	Sep 2022
Kris Hancy	Parent Representative	Appointed	Sep 2022
Phillipa Reti	Parent Representative	Appointed	Sep 2022
Karen Ryder	Staff Representative	Appointed	Sep 2022

## **Te Kura o Waikare**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,269 (excluding GST). The funding was spent on sporting endeavours.



# Analysis of Variance Reporting

School Name:	Te Kura o Waikare	School Number:	01666
Strategic Aim:	Mana Motuhake		
Annual Aim:	Ko tāua ko Te Kura o Waikare		
Target:	Ka whakamahi i te Marau ā Kura ki te ārahi i a mātou. Ka waihanga i ngā panukutanga mō te Marau ā Kura. Mā Kapowai me Motukura ngā uarā me ngā waiaro e whakatangata whenua ki roto i ngā mokopuna. Ka tautoko ngā mokopuna ki te hanga i tētahi e kōpaki mokopuna ki te tohatoha ki ō rātou whānau.		
Baseline Data:	I te mutunga o te tau 2021, 86 ngā mokopuna ki te kura: 50 ngā mokopuna ka whakapapa ki Waikare, Te Kapotai. 10 ngā mokopuna ka whakapapa ki Te Rawhiti, Ngati Kuta, Patukeha. 13 ngā mokopuna ka whakapapa ki Karetu, Ngati Manu 3 ngā mokopuna ka whakapapa ki Ngati Wai 20 mokopuna ka whakapapa ki Ngati Hine Rātou katoa ka whakapapa ki Ngapuhi erangi 12/86 ka whakapapa ki ngā hapū whānui o Te Tai Tokerau		

# Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>I whakahaerehia kia kotahi te hui ā hapori – Hepetema</p>	<p>I huri tēnei hei hui ā ipurangi nei ki te kohikohi kōrero a ngā whānau.</p> <p>I kohikohi kōrero mō:</p> <ul style="list-style-type: none"> <li>• Te piki tau wharekura ki te 13.</li> <li>• A hea ka tūmata te whakaako i te reo Ingarahi?</li> <li>• Te whakakitenga a te kura</li> </ul>	<p>Nā te mate kōwhiri i huri pēnei ai te hui.</p>	<p>Ka whakarite hui ā hapori mō te wāhanga tuatahi a tērā tau. Meanei ngā kaupapa kōrero:</p> <ul style="list-style-type: none"> <li>• Te Whare o Angitū</li> <li>• ERO review</li> </ul> <p>Kua inoi ki te kōmiti marae o Waikare ki te whakarite i tētahi kahui kaumatua ki te ārahi i ngā kaimahi o te kura mō ngā tikanga me ētahi kōrero hitori o Te Kapotai.</p> <p>Kua inoi ki te kōmiti marae ki te whakahaere tētahi wānanga mō te rā Kotahi, ia wāhanga kura, kia ako ngā kaimahi o te kura ki ētahi hitori o Waikare, kia hikoi ngā kaimahi i te whenua.</p> <p>Kua tuhia ēnei whāinga ā hapori ki roto i te mahere rautaki 3 tau.</p>
<p>I whakarekē tō mātou taura whakamahere kaupapa.</p>	<p>I māia ake ngā kaiako ki te whakamahi i te taura whakamahere hou.</p> <p>I māmā te whai i ngā mahere i whakaritea ki ngā kaiako.</p> <p>Planning became more thorough, clear, reliable with assessments of planned whāinga included.</p>	<p>I marama te whakarite whāinga ake ki te taura whakamahere hou.</p> <p>I puare te hinengaro a te kaiako ki te whakaaro whānui mo te kaupapa ako.</p> <p>I matatau ake ngā kaiako ki te whakamahere i ngā kaupapa whaitake ki ngā mokopuna, ki te mana whenua o te kura.</p>	<p>Ka ōrite ngā mahi erangi ka rerekē te mauunga me ngā horopaki whakaako a te 2022 e ai ki tō mātou hurunga ia 3 tau.</p> <p>Mā te Marau ā Kura e whakahaere tonu i ngā hotaka whakaako.</p> <p>Ka aro ki ngā kaupapa kua whakarārangiā ki raro i te mauunga Ngaioitonga me ngā mauunga Tirikohua me Pukemahangarua e ai ki te hiahia o te whānau.</p>

I whakataha te whakamahi i ngā whāinga ako, i ngā putanga ako mā ētahi wāhanga ako o Te Marautanga o Aotearoa mō Te Marau ā Kura.	Nā te whakataha i Te Marautanga o Aotearoa i marama pai ake ngā kaiako ki a rātou kaupapa ako ia te wāhanga.	I te taupatupatu ngā whāinga ako o Te Marautanga o Aotearoa ki te Marau ā Kura. I taupatupatu hoki te hinengaro o te kaiako he māmā te huri ki TMOA mō ngā kaupapa whakaako katoa.	I whakatau ahau ka whakamahi i ngā whāinga o Te Marautanga o Aotearoa mō Te Reo Matatini me te Pāngarau anahē. Ka waihanga i tō mātou ake whāinga mō ngā kaupapa e hāngai ana ki te maunga ārahi o te wāhanga e ai ki ngā hiahia hoki o ngā whānau me te hapori.
Kīhai mātou i wāhanga panukutanga mō Te Marau ā Kura	I whakataha au i tēnei whāinga. I whakarite aromatawai kē e ai ki ngā whāinga o Te Marau ā Kura.	I whakataha au i tēnei whāinga i runga i te mōhio i te whakahou ngā wāhanga Te Reo Matatini me te Pāngarau o Te Marautanga o Aotearoa.	He pai ki ahau te whakarite i ngā mahere e ai ki te tauira whakamahere hou. He pai hoki te whakarite i ngā aromatawai i ngā wāhanga ako (unit plans) ki te tauira whakamahere. Ka ū tonu ki tēnei tauira whakamahere.
Rangatiratanga, Tū Tangata, Whāia te Mātauranga me te Tika	I whakaako ngā kaihoe waka o te kura i te kaupapa waka ki te kura o Ngā Taitamāhine o Whangarei, ki Te Mirumiru hoki. I te mutunga o te tau mātou ngā kaimahi o te kura whakanui ai ngā tamariki tū tangata o te kura me ngā tamariki i whāia te mātauranga me te tika o te kura	He rautaki tēnei kia tohatoha ngā mokopuna i tēnei kaupapa tukuihotanga ki ētahi atu waahi, tangata, tamariki anō hoki. Ia te tau mātou whakanui ai ngā mokopuna erangi i tēnei tau nā te Taumata Ōhiti 2, kīhai ngā mātua i haramai ki te whakanui ngā mokopuna.	Ka ōrite ngā mahi mō tēnei uarā, ki te puta mai te inoi, ka haere. Ka whakanui tonu i ngā mokopuna erangi a tērā tau mā te Covid Protection Framework mātou e ārahi.
Kīhai mātou i tutuki i te hanga e kōpaki ākonga.	I hanga ahau i tētahi tauira erangi kīhai ngā kalako i mārama	Nā te rerekē pea o te whakamahere i pēra ai. Kīhai ngā kalako hou i mārama ki ngā rerekētanga me ngā tīhanga e whakamahi ana mātou ki te kura.	Ka ngana anō a te tau hou. Ka hoki ngā teina ki te hanga kōpaki ākonga ā pepa nei, erangi ngā tuākana a kūkara nei.
<b>Planning for next year:</b>			
Mea nei ngā whāinga mō te tau 2022: TUKUIHOTANGA			
<ul style="list-style-type: none"> <li>• Build skill and knowledge about cultural integrity for upholding the values of the kura</li> <li>• Create and display the core values in classrooms, meeting spaces, outdoors and in pānui to the whānau and hapori Waikare</li> <li>• Identify ways to celebrate the core values for learning that contribute to oranga whānau, hapū, iwi, hapori Waikare</li> </ul>			

<b>School Name:</b>	Te Kura o Waikare	<b>School Number:</b>	01666
<b>Strategic Aim:</b>	Mana Mātauranga		
<b>Annual Aim:</b>	Mokopuna own their learning and know themselves as learners		
<b>Target:</b>	Mokopuna will: <ul style="list-style-type: none"> <li>• Ka whakatokahia ngā ara ahu mahi mō ngā tau 6 - 10 e ai ki o rātou pūmanawa pārekareka.</li> <li>• Ka tīmata te whakaako i ētahi hōtaka toiora.</li> <li>• Ka uru atu ki ngā whakataetae Kura ā Iwi o Te Tai Tokerau; hākinakina, manu kōrero, kapahaka hoki.</li> </ul>		
<b>Baseline Data:</b>	I te mutunga o te tau 2021, 86 ngā mokopuna ki te kura: 50 ngā mokopuna ka whakapapa ki Waikare, Te Kapotai. 10 ngā mokopuna ka whakapapa ki Te Rawhiti, Ngati Kuta, Patukeha. 13 ngā mokopuna ka whakapapa ki Karetu, Ngati Manu 3 ngā mokopuna ka whakapapa ki Ngati Wai 20 mokopuna ka whakapapa ki Ngati Hine Rātou katoa ka whakapapa ki Ngapuhi erangi 12/86 ka whakapapa ki ngā hapū whānui o Te Tai Tokerau		

# Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Ka tīmata ngā hotaka toiora.	I tīmata ngā hotaka toiora ki roto i ngā rōpū mana tāne, mana wahine. I ako ngā mokopuna katoa ki te whai i te kaupapa Orongo – he kaupapa e whakaako ana ki te hā, kia tau te mauri. I whakaako ki ngā tamariki ki te tuku i a rātou taimaha ki a Tangaroa i roto i ngā mahi waka. I whakaako hoki ki te tuku taimaha i te wā tū ana hei toa ki te ope taua. I tīmata te taha wharekura ki tētahi hotaka toiora, ko Te Pātūkiriri te ingoa, he hotaka aro ki te atua o tō Star Sign.	Ko te hauora tētahi aronga nui ki te hui ā tau mō ngā kaiako mō Ngā Kura ā Iwi o Aotearoa. I hoki mai ngā kaiako ki te whakaako i ngā kaupapa hauora ki ngā mokopuna. I rongo, i kite ngā taimahatanga a ētahi mokopuna, ā, i rapu huarahi mātou ki te awahi i a rātou. He hotaka pakeke ake i tā te kura teina.	A te wāhanga 1 me te 4 ka whakahaere ngā rōpū pūmanawa. A te wāhanga 2 me te 3 ka whakahaere hotaka toiora ki roto i ngā rōpū mana wahine, mana tāne hoki. Ka pupuri tonu ki tēnei hotaka toiora mō te wharekura
Whakauru, whakahaere ētahi kaupapa mō Ngā Kura ā Iwi o Te Tai Tokerau, hākinakina, manu kōrero, kapahaka.	I te wāhanga tuatahi, i whakahaere mātou ko te kura He Puna Ruku Mātauranga i te kaupapa KōRahi ki te whakakotahi i Ngā Kura ā Iwi o Te Tai Tokerau. E 3 ngā kura ā Iwi o Te Tai Tokerau i tae atu: Te Kura o Waikare Te Kura o Te Kao Te Kura ā Iwi o Pawarenga I te wāhanga tuatoru, i whakaritea kia tū te kaupapa Manu kōrero, kapahaka hoki ki Te Kao erangi kīhai i tutuki.	He rautaki whakakotahi i Ngā Kura ā Iwi o Te Tai Tokerau kia tū tahi mātou. He whakakotahi i ngā mokopuna kei roto i Ngā Kura ā Iwi o Te Tai Tokerau. Nā te mate kōwheroi i whakakore i te kaupapa Manu Kōrero, Kapahaka. I kapi hoki ngā marae ki ngā hapori katoa.	Ka ngana anō ki te whakatū anō i ēnei kaupapa.
I whakahaerehia ētahi rōpū pūmanawa tīni tonu ki roto i te tau. <b>Wāhanga 1</b> – Whakatae Kākahu, Kēmu Hākinakina, Rongoā, Small Engines, Hī Ika, Maara Kai, Ngā Ngarara me te Taiao, Tunu Kai, Poro Kāpitū – Lego Therapy <b>Wāhanga 2</b> – Whakatae Kākahu – Hanga Whakarākei, Tukutuku, Ngā Toi Kānawehe, Matara Kūpenga, Maara Kai, Papa Kēmu <b>Wāhanga 3</b> – Taira Huruuru – Pani Kanohi, Haratau Waka, Waiata, Tēnehi, Haumanu	I pārekareka rawa ngā rōpū pūmanawa ki ngā mokopuna. I kite mātou i te angitūtanga o ngā mokopuna o waho o te akomanga. I whakaritea ngā rōpū pūmanawa e ai ki te mahi kaingākau a te kaiako, horekau hoki te kaiako i whakamahere i tēnei mahi kei ngaro te kaingākau o te kaiako ki taua kaupapa. <b>Whakatae Kākahu</b> – He kaupapa whai pūtea tēnei (entrepreneurial), i whakatae tīhāte, kākahu pēpi, tōkena, kātahi i hoko atu ki te wharangi pukamata o te kura, ki te Pō whakanui hoki i a Matariki	I kite au i te rerekētanga o ngā mokopuna e rata ana ki te mahi ki waho o te akomanga. I aro, i pārekareka ngā tamariki katoa ki ēnei mahi. I whakamahi i ngā rauemi o roto i te hapori. I konei mātou te kāhui kaiako, i kite i te taumata mōhio a te tamaiti ki roto i ngā mahi katoa.	Ka pēnei anō mātou a te 2022. Ka aro te akomanga wharekura ki ngā ara ahu mahi A te wāhanga 1 me te 4 ka whakahaere ngā rōpū pūmanawa. A te wāhanga 2 me te 3 ka whakahaere ngā rōpū mana wahine, mana tāne hoki.

Rēkoata, Kaui Harakeke, Mahinga Tuitui Papanga

I whakakore ngā mahi pūmanawa i te wāhanga 3 nā te noho mohoa te take me te noho pū a ngā tamariki ki tō rātou ake akomanga i te wā i hoki mai.

**Kēmu hākinakina** - Mō ngā tamariki e rata ana ki te tākarō kēmu te take.

**Rongoā** - i puta ngā tamariki ki te kōhi rau rongoā, i tāutu rākau, i ako karakia, i kōhi rau, i tunu ngā rau hei pani kiri.

**Small Engines** - I whiwhi te kaiako whakahaere i tēnei kaupapa tētahi lawnmower, ē rua ngā weeders me ētahi pouaka mātao, ā, i whakaako ngā tamariki ki te whakatikatika. He kaupapa whai pūtea tēnei.

**HI Ika** - I puta tēnei rōpū ki te hī ika ki ngā wāpu o te kāinga nei.

**Ngā Ngarara me te Taiao** - I puta ēnei tamariki ki te ngahere ki te āta tiroiro ki te taiao o ngā ngarara, kātahi i hoki mai ki te hanga.

**Tunu Kai** - I tunu kai ngā tamariki, panakeke, pārehe, inu huarākau.

**Porokāpiti** - I ako ngā tamariki i ngā mahi o roto i ngā rōpu hanga porokāpiti, hei tauira: instructor, designer, builder.

**Tukutuku** - I hanga tukutuku ngā tamariki kātahi i hokona atu ki te Pō whakanui i a Matariki

**Ngā Toi Kānawehe** - I hanga kānawehe toi ngā tamariki kātahi i hokona atu ki te Pō whakanui i a Matariki

**Matara Kupenga** - I hanga kupenga ngā tamariki ki te pupuri tupu, taonga piataata hoki.

**Maara Kai** - i ako ngā tamariki ki te hanga pouaka maara, kātahi i tūmata ki te whakatupu kai, kātahi i tunua ngā kai mā rātou.

**Papa kēmu** - he mahi wahangū tēnei mā ngā tamariki e rata ana ki tērā āhuatanga.

Ka raru te hōtaka nei ki te ngaro tētahi o ngā kaiwhakaako.

Planning for next year:

I kite hoki mātou he aha ngā kaupapa kaingākau ki ngā mokopuna.

I kite mātou i te angitūtanga o ngā mokopuna ki mahi kē atu i te tuhituhi, pānui, pāngarau.

Mea nei ngā whāinga mō te tau 2022:

ORANCA

- Establish positive, safe procedures for all students and their parents to express their thoughts and to resolve concerns or complaints
- Provide foundational learning for y1-y4 students through the delivery of a rich and exciting AKO curriculum that identifies their natural talents
- Provide consolidation learning for y5 – y10 students through the delivery of a broad and interesting AKO curriculum that strengthens their natural talents
- Support each student to create Kōpaki Ākonga to store examples of excellent work, assessments, and plans for new learning
- Establish our Mana Motuhake through SEED SOVEREIGNTY, where a nursery will be created on site to further develop our own kaitiaki o ngā rākau

School Name:	Te Kura o Waikare	School Number:	01666
Strategic Aim:	Mana Reo		
Annual Aim:	Ko te reo kia hūmārie Ko te reo, kia rere Ko te reo, kia tika Ko te reo, kia Māori ake nei		
Target:	<ul style="list-style-type: none"><li>• Ka whāngaihia te reo ki ngā whānau katoa o te kura</li><li>• Ka whakarite whakangungu mā ngā Kaiako mō te Hangarau Matihiko</li></ul>		
Baseline Data:	48/86 tamariki i haere ki te kōhanga reo, 8/86 i haere ki te ECE, 30 ngā tamariki kīhai i haere ki tētahu whare ako i mua i te haere mai ki te kura. 28/86 tamariki – Kotahi te mātua anahe e kōrero Māori ana ki te kāinga 9/86 tamariki – Ka kōrero Māori ngā mātua ki te kāinga 49/86 tamariki – horekau he reo ki te kāinga		

# Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
I korero Māori te katoa o ngā kaiako	Tokorima o ngā kaiako i whakangungu ki Te Wānanga Takiura o Ngā Kura Kaupapa Māori o Aotearoa.  Tokotoru ngā kaiako i whakangungu ki Huarahi Māori kei raro i Te Whare Wānanga o Tāmaki.  Kotahi te kaiako i whakangungu ki raro i Te Whare Wānanga o Awanuiārangi	I kaha ngā kaiako ki te ākaiaki i a rātou anō ki te kōrero Māori.  I whakangungu tētahi kaiako ki te karaehe pō o Te Aupikitanga ki te whakaNgapuhi i tōnā reo.	Tokorima ngā kaiako i whakangungu ki Te Wānanga Takiura o Ngā Kura Kaupapa Māori o Aotearoa.  Tokotoru ngā kaiako i whakangungu ki te Huarahi Māori kei raro i Te Whare Wānanga o Tāmaki.  Kotahi te kaiako i whakangungu ki Te Whare Wānanga o Awanuiārangi.  Ka tūmata tētahi kaiako ki te whakawhānui i te reo o ētahi tamariki – Reo Extension
I korero Māori te nuinga o ngā kaiāwhina.	E kaha ana ngā kaimahi katoa ki te korero Māori, kua tuhia hoki hei whāinga mā rātou ki roto i tō rātou Job Descriptions.	Nā runga i te kaha o ngā kaiako me ngā mokopuna ki te korero i te reo, i huri pērā hoki ngā kaiāwhina.	Ka tūmata tētahi kaiāwhina hōu, he reo Māori tōna, he raukura o tēnei kura. He whakaako te reo mānā ki ngā tamariki ka kuhu mai he iti noa iho te reo rānei horekau he reo Māori tōna.  Ka ngana te whakaako ētahi kaiāwhina ki Te Ahu o Te Reo.
I whakahaere tētahi kaiāwhina i tētahi hōtaka reo Māori mō ngā ākonga 'late starter'	I mutu te kaiāwhina i waenganui i te tau, kātahi ka riro tētahi kaiāwhina anō, tētahi raukura o tēnei kura.	I whai wā te kaiāwhina ki te rata atu ki ngā mokopuna, kātahi ia ka whai mahere a ngā kaiako ki te whāngai i te reo ki ēnei mokopuna.	Ka ōrite te mahi mā tēnei kaiāwhina a te tau 2022.
I tuhia te nuinga o ngā pōhi pukamata a te kura ki te reo Māori.	I te wā noho mohoa, i tuku mai ngā mātua i ngā mahi a ngā mokopuna, ā, i ngana te tuhi ngā kōrero ki te reo Māori	Maybe Facebook/ Social Media is a comfortable platform for whānau to write in te reo.  Maybe written te reo Māori is easier than spoken as you have some support systems like Google translate, in saying that, the whānau posts didn't seem like they were from Google translate.	Ka pēnei anō, ka tuhia ngā pōhi pukamata ki te reo Māori.  Tēnā pea, ka tūmata he whānanga paeāhua mā te kura hoki.



## Planning for next year:

Mea nei ngā whāinga mō te tau 2022:

### MANA MOTUHAKE:

- Hapori members will form a kahui to further support the Te Kapotai teaching and learning in the kura.
- The community will hold a 1-day wānanga per term for Kaiako to learn more about Te Rohe Pōtae o Te Kapotai.
- Ensure 30% of whanau contribute to Kura Social Media platforms in Te Reo by using weekly kīwaha, whakataukī, karakia, waiata.
- 30% of whanau have / will attend events/hui/opportunities held by the kura

School Name:	Te Kura o Waikare	School Number:	01666
Strategic Aim:	Mana Whenua		
Annual Aim:	Mokopuna are kaitiaki that contribute to their community.		
Target:	<ul style="list-style-type: none"> <li>• Will participate in local community activities.</li> <li>• Will contribute to their marae as a kaikōrero or in the kitchen</li> </ul>		
Baseline Data:	<p>I te mutunga o te tau 2021, 87 ngā mokopuna ki te kura:</p> <p>50 ngā mokopuna ka whakapapa ki Waikare, Te Kapotai.</p> <p>10 ngā mokopuna ka whakapapa ki Te Rawhiti, Ngati Kuta, Patukeha.</p> <p>13 ngā mokopuna ka whakapapa ki Karetu, Ngati Manu</p> <p>3 ngā mokopuna ka whakapapa ki Ngati Wai</p> <p>20 mokopuna ka whakapapa ki Ngati Hine</p> <p>Rātou katoa ka whakapapa ki Ngapuhi erangi 12/87 ka whakapapa ki ngā hapū whānui o Te Tai Tokerau</p>		



MINISTRY OF EDUCATION  
TE TĀHUHU O TE MĀTAURANGA

# Tuku Pūrongo Tātāritanga

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Will participate in local community activities. Waitangi Waka Fleet  Pōwhiri for Governor General and Prime Minister  Te Ruapekapeka – Kawea a Puriri mai, E rua whakautu mā te riri.  Motatau Swimming Football Fest – Moerewa School,  Maromaku Rugby/Netball  Ngā Kura ā Iwi o Te Tai Tokerau Kōwhiri  Pū Kōrero  Will contribute to their marae  Attended hui mate  Worked in the kitchen during hui mate  Two kura boys stood as a kaikōrero on our marae for the kura.  A student stood as a kaikōrero for the kōhanga most times they had a student enrol.	I whakakanohi ngā tuakana o te kura ki ngā powhiri maha i whakahaerehia i te wiki o Waitangi.  I whakakanohi ngā tuakana o te kura ki ngā runga waka i te wiki o Waitangi.  I whakakanohi ngā kaihoe o te kura ki rot o te ope taua mā te kaupapa whakanui i a Kawiti ki Te Ruapekapeka.  I uru atu te kura katoa ki roto i ngā mahi hākinakina o ngā kura ki Te Pewhairangi ki te Tonga.  I whakauru te kura i tō mātou kaikōrero tuatahi ki Te Pū Kōrero o Ngā Wahine Toko i te Ora.	I tutuki pāi mātou i ngā kaupapa katoa, hako te torutoru noa iho o ngā kaupapa.  <b>Covid-19 and Delta</b>  The disruption caused by the Covid-19 pandemic for the past 2 years has negatively affected the learning of all students for the following reasons:  - When the kura reopened after lockdown, there was a delay in the return of most target students due to whānau fear of contracting Covid-19.  - Upon returning to school, student wellbeing was paramount and it took time for them to settle into classroom routines.  - Teacher performance was affected due to higher anxieties and concerns around Covid.  - Marae were closed since the lockdown 2021.  - Kura were apprehensive to host kaupapa – SBOI collective and Ngā Kura ā Iwi o Te Tai Tokerau collective.	Ka ōrite ngā mahi hei te tau e heke mai ana.  Ka tatari mā ngā tarahiti o te marae ki te whakahoki kōrero mā ngā mahi ka taea te mahi ki runga marae
Planning for next year:			
<ul style="list-style-type: none"><li>Ka haere tonu ngā mahi pēnei ki te kore a Covid e aukati i ngā haerenga ki te marae.</li><li>Ka tīmata hoki te ū ki te Covid Protection Framework ki te whakahaere hui ki te kura.</li></ul>			

Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura:	1666
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Whāinga Rautaki:	Mana Mātauranga
Te whāinga ā tau:	Mokopuna own their learning and know themselves as learners – Assessment, reporting and monitoring involves students.
Keo:	Aronga: Te Reo Matatini (Tuhituhi)
Te Papa Raraunga:	I te mutunga o te tau 2020:  16 mai i te 78 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te tuhituhi hei te paunga o te tau 2021.

# Tuku Pūrongo Tātaritanga

Ngā Mahi <i>I aha mātou?</i>	Ngā Whakataunga <i>I ahaia?</i>	Ngā take mō te rerekētanga <i>He aha i pērā ai?</i>	Arotakenga <i>Me ahu pēhea ināianei?</i>
200 haora PLD mō te tuhituhi (Kia Āta Mai) Wāhanga 3, 2021 – Wāhanga 1, 2022.  I tuku ngā ākonga ki ngā kaupapa maha kia whai wheako rātou hei kaupapa tuhituhi.  I whakarite hui whakaōrite mā ngā kaiako.	Ko ngā raraunga i whakauru ki Te Waharoa ārarau i te mutunga o te tau 2021:  <u>Tuhituhi/Āki</u>  5/16 targeted students at Manawa Āki  I te mutunga o 2021 <ul style="list-style-type: none"> <li>• 5 have made no shift</li> </ul> <u>Tuhituhi/Taki</u>  7/16 targeted students at Manawa Taki  I te mutunga o 2021 <ul style="list-style-type: none"> <li>• 7 have no shift</li> </ul> (2 x Late Starter, 1 x Learning Delay, 2 x Diagnosed ADHD, 1 x CA, 1 x Reo Barrier)  4 students from this target group have moved schools and are not included in both graphs.	Kaiako OTJs had become more accurate due to more moderation.  Kaiako became more familiar with the exemplars in Ngā Taumata Tuhituhi Draft.  Kaiako became more confident in using their Tairongo to make an OTJ.  Kaiako became more familiar with He Manu Tuhituhi resource.  Kaiako utilised Te Waharoa Ararau as a tool for monitoring and tracking.  <b>Covid-19 and Delta</b>  The disruption caused by the Covid-19 pandemic for the past 2 years has negatively affected the learning of all target students for the following reasons: - Learning from home during lockdown was not as effective as learning at school. - When the kura reopened after lockdown, there was a delay in the return of most target students due to whānau fear of contracting Covid-19. - Upon returning to school, student wellbeing was paramount and it took time for them to settle into classroom routines. - Teacher performance was affected due to higher anxieties and concerns around Covid.	E mārāma ana mātou, e rua tau te roa mō tētahi ākonga te neke mai te Manawa Taki ki te Manawa Ora, ā, kotahi tau mā tētahi ākonga te neke mai te Manawa Āki ki te Manawa Ora.  Ka whakahaere tētahi kaiako i ētahi hōtaka ako whakātere mō te Tuhituhi.  Ka tono hoki mō ētahi āwhina i raro i te PFS (Programme For Students) mō te tuhituhi.  Ka whakarite hotaka tautoko anō mā ngā Kaiako i roto i te akomanga ki te whakaako i te hunga Manawa Taki.
<b>Te Whakamahere mō tērā tau:</b>	Ko tō mātou whāinga ā tau: 2022 School Targets		
<b>Whāinga Keo 2022:</b>	7 mai i te 87 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te tuhituhi hei te paunga o te tau 2021.		

Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura:	1666
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Whāinga Ratutaki:	Mana Mātauranga
Te whāinga ā-tau:	Mokopuna own their learning and know themselves as learners - Assessment, reporting and monitoring involves students.
Keo:	Aronga: Te Reo Matatini - Pānui
Te Papa Raraunga:	<p>I te mutunga o te tau 2020:</p> <p>17 mai i te 78 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te pānui hei te paunga o te tau 2021.</p>



# Tuku Pūrongo Tātāritanga

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rerekētanga He aha i pērā ai?	Arotakenga Me ahu pēhea ināianei?
<p><u>Wāhanga 1.2.3:</u></p> <p>I whakahaere te hotaka Tatari, tautoko, tauawhi. He hotaka tuakana, teina tēnei. He ōrite te mahi a ngā tuakana ki te kaiako. He whakanui, he hoatu tohu rangatira, he pānuitahi te mahi.</p>	<p>Ko ngā raraunga i whakauru ki Te Waharoa ārarau i te mutunga o te tau 2020:</p> <p><u>Pānui / Āki</u></p> <p>1/17 targeted students at Manawa Āki</p> <p>I te mutunga o 2021:</p> <ul style="list-style-type: none"><li>1 moved to Manawa Ora (due to improved attendance)</li></ul> <p><u>Pānui / Taki</u></p> <p>11/17 targeted students at Manawa Taki</p> <p>I te mutunga o 2021:</p> <ul style="list-style-type: none"><li>11 have no shift (5 x Late starter, 2 x Learning delay, 1 x Diagnosed ADHD, 3 x CA)</li></ul> <p>5 students from this target group have moved schools and are not included in current data.</p>	<p>Kaiako OTJs had become more accurate due to more moderation</p> <p>Kaiako became more confident in using their Tairongo to make an OTJ.</p> <p>Kaiako utilised Te Waharoa Ararau as a tool for monitoring and tracking.</p> <p><b>Covid-19 and Delta</b></p> <p>The disruption caused by the Covid-19 pandemic for the past 2 years has negatively affected the learning of all target students for the following reasons:</p> <ul style="list-style-type: none"><li>- Learning from home during lockdown was not as effective as learning at school.</li><li>- When the kura reopened after lockdown, there was a delay in the return of most target students due to whānau fear of contracting Covid-19.</li><li>- Upon returning to school, student wellbeing was paramount and it took time for them to settle into classroom routines.</li><li>- Teacher performance was affected due to higher anxieties and concerns around Covid.</li></ul>	<p>E mārama ana mātou, e rua tau te roa mō tētahi ākonga te neke mai te Manawa Taki ki te Manawa Ora, ā, kotahi tau mā tētahi ākonga te neke mai te Manawa Āki ki te Manawa Ora.</p> <p>Ka whakaako Ara Pānui anō mā te kaiako e whakaako i te hunga Manawa Taki and Manawa Āki</p>
<p><b>Te Whakamahere mō tērā tau:</b></p> <p>Ko tō mātou whāinga ā tau: 2022 School Targets</p> <p>Whāinga Keo 2022:</p> <p>12 mai i te 87 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te pānui hei te paunga o te tau 2021.</p>			

Ingoa o te Kura:	Te Kura o Waikare	Tau o te Kura:	1666
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Whāinga Ratutaki:	Mana Mātauranga
Te whāinga ā-tau:	Mokopuna own their learning and know themselves as learners – Assessment, reporting and monitoring involves students.
Keo:	Aronga: Te Reo Matatini – Te Reo Kōrero
Te Papa Raraunga:	I te mutunga o te tau 2020: 12 mai i te 78 o ngā ākongā e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te kōrero hei te paunga o te tau 2021.

Ngā Mahi I aha mātou?	Ngā Whakataunga I ahatia?	Ngā take mō te rerekētanga He aha i pērā ai?	Arotakenga Me ahu péhea ināianei?
Mā tētahi kaiāwhina i āwhina, i tautoko i ngā mokopuna he iti noa iho tō rātou reo Māori rānei horekau he reo Māori.  Mā tētahi kaiako te reo Māori i whakawhānui mā ngā mokopuna e patere pai ana te reo.	Ko ngā raraunga i whakauru ki Te Waharoa ārarau i te mutunga o te tau 2020:  <b>Kōrero / Āki</b>  1/12 targeted students at Manawa Āki i te mutunga o 2021 <ul style="list-style-type: none"> <li>1 moved down to Manawa Taki</li> </ul> <b>Kōrero / Taki</b> 7/12 targeted students at Manawa Taki i te mutunga o 2021 <ul style="list-style-type: none"> <li>7 have no shift</li> <li>1 moved down to Manawa Taki</li> </ul> 4 x Late starter, 1 x Learning delay, 1 x CA, 2 x Reo barrier, 1 x ADHD.  3 students in this target group moved schools in Term 1 and are not included in both graphs. 1 student didn't have a judgement entered in Term 2 and did in Term 4.	Ākonga enjoyed the Reo Kōrero and Reo Māori program with kaiāwhina but as the kaiāwhina was studying the program was inconsistent.  Ākonga enjoyed the Reo Māori program with kaiako and the extension programme was successful.  Kaiako OTJs had become more accurate due to more PLD.  Kaiako became more confident in using their Tairongo to make an OTJ.  Kaiako utilised Te Waharoa Ararau as a tool for monitoring and tracking.  Kaiako developed their own Te Reo Kōrero assessment according to the whāinga in Te Marautanga o Aotearoa.  <b>Covid-19 and Delta</b> The disruption caused by the Covid-19 pandemic for the past 2 years has negatively affected the learning of all target students for the following reasons:  - Learning from home during lockdown was not as effective as learning at school.  - When the kura reopened after lockdown, there was a delay in the return of most target students due to whānau fear of contracting Covid-19.  - Upon returning to school, student wellbeing was paramount and it took time for them to settle into classroom routines.	E mārama ana mātou, e rua tau te roa mō tētahi ākonga te neke mai te Manawa Taki ki te Manawa Ora, ā, kotahi tau mā tētahi ākonga te neke mai te Manawa Āki ki te Manawa Ora.  Mā te kaiāwhina te hunga Manawa Taki e tautoko, e āwhina.  Mā ngā kaiako ngā mokopuna kei te Manawa Āki e tautoko, e āwhina.



	- Teacher performance was affected due to higher anxieties and concerns around Covid.
<b>Te Whakamahere mō tērā tau:</b>	
Ko tō mātou whāinga ā tau: 2022 School Targets	
Whāinga Keo 2022	
9 mai i te 87 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te kōrerō hei te paunga o te tau 2021.	

<b>Ingoa o te Kura:</b>	<b>Te Kura o Waikare</b>	<b>Tau o te Kura:</b>	1666
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<b>Whāinga Ratutaki:</b>	Mana Mātauranga
<b>Te whāinga ā-tau:</b>	Mokopuna own their learning and know themselves as learners – Assessment, reporting and monitoring involves students.
<b>Keo:</b>	<b>Aronga: Pāngarau - Tau</b>
<b>Te Papa Raraunga:</b>	I te mutunga o te tau 2020: 23 mai i te 78 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te pāngarau, te whenu tau, hei te paunga o te tau 2021.

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>
1. I te wāhanga 1, 2, 3, i whakarite hotaka whakaterere ako mō te pāngarau.	Due to inconsistency the planned acceleration program for Pāngarau had no effect.  Ko ngā raraunga i whakauru ki Te Waharoa ārarau i te mutunga o te tau 2020: <b>Pāngarau (Tau) / Āki</b> 5/23 targeted students at Manawa Āki I te mutunga o 2021: <ul style="list-style-type: none"> <li>1 made no shift</li> <li>1 moved to Manawa Ora</li> <li>3 moved down to Manawa Taki</li> </ul> <b>Pāngarau / Taki</b> 13/23 targeted students at Manawa Taki I te mutunga o 2021: <ul style="list-style-type: none"> <li>13 made no shift</li> <li>3 moved down from Manawa Āki to Manawa Taki</li> </ul> 2x Late starter, 2 x CA, 3 x Late starter and CA, 2 x Diagnosed ADHD, 1 x Learning delay, 6 x Ineffective learning program.  5 students from this target group have moved schools and are not included in both graphs.	Ākonga enjoyed the acceleration program The kaiako wanted more time to settle students into classroom routines. Kaiako decided they would implement individual learning plans for mokopuna at Manawa Taki in Tau. Kaiako became more confident in using their Tairongo to make an OTJ. Kaiako utilised Te Waharoa Ararau as a tool for monitoring and tracking. Kaupae 4 will take some students longer to move through than others and this is not shown in the Level Expectations. <b>Covid-19 and Delta</b> The disruption caused by the Covid-19 pandemic for the past 2 years has negatively affected the learning of all target students for the following reasons: <ul style="list-style-type: none"> <li>- Learning from home during lockdown was not as effective as learning at school.</li> <li>- When the kura reopened after lockdown, there was a delay in the return of most target students due to whānau fear of contracting Covid-19.</li> <li>- Upon returning to school, student wellbeing was paramount and it took time for them to settle into classroom routines.</li> <li>- Teacher performance was affected due to higher anxieties and concerns around Covid.</li> </ul>	E mārama ana mātou, e rua tau te roa mō tētahi ākonga te neke mai te Manawa Taki ki te Manawa Ora, ā, kotahi tau mā tētahi ākonga te neke mai te Manawa Āki ki te Manawa Ora.  Ka whakaako hōtaka accelerated mā te tumuaki e whakahaere.  Ka tono atu ki Te Whare Wānanga o Tamaki mō ētahi āwhina ki te whakangungu i tētahi kaiako ki te whakahaere it e (PFS) Programme for Students – He Puawai Harakeke (Ana Pipi)
<b>Te Whakamahere mō tērā tau:</b>			
Ko tō mātou whāinga ā tau: 2022 School Targets Whāinga Keo 2022 16 mai i te 87 o ngā ākonga e rua ngā taumata ki muri (neke atu rānei), kei ngā tau 3 ki te 10, ka tae atu ki te taumata tika mō te pāngarau, te whenu tau, hei te paunga o te tau 2022.			
<b>Planning for next year:</b>			
Kua whakakore tēnei whāinga mō te tau 2022.			

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF TE KURA O WAIKARE'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 24 May 2022. 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 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 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**

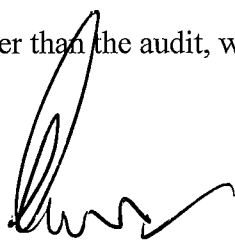
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



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

