TE WHAREKURA O TE RAU AROHA

ANNUAL FINANICAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3115
Principal:	Alan Gillett
School Address:	5447 State Highway 27, Waitoa 3380
School Postal Address:	P O BOX 393, Matamata, 3440
School Phone:	07-887-3550
School Email:	tari@terauaroha.xtra.co.nz

Members of the Board

Presiding member	Tihimoana Tamihana	Elected	May 2025
Principal	Matua Mokoro Gillett	ex Officio	
Parent Rep	Te Toi Gillett	Elected	May 2025
Parent Rep	Cheryl Peeke	Elected	May 2025
Student Rep	Ngaito Wilson	Elected	May 2025
Staff Rep	Hinematua Gillett	Elected	May 2025

TE WHAREKURA O TE RAU AROHA

Annual Financial Statements - For the year ended 31 December 2023

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Te Wharekura O Te Rau Aroha

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Tihimoana Tamihana
Full Name of Presiding Member

Tm Tamihana
Signature of Presiding Member

28/5/2024
Date:

Alan Jay Mokoro Gillett
Full Name of Principal

Signature of Principal

28/5/2024
Date:

Te Wharekura O Te Rau Aroha
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	2,859,928	2,625,765	2,392,841
Locally Raised Funds	3	118,390	1,000	74,289
Interest		21,286	4,000	4,636
Other Revenue		-	-	30,435
Total Revenue		2,999,604	2,630,765	2,502,201
Expenses				
Locally Raised Funds	3	25,704	-	35,521
Learning Resources	4	1,688,832	1,526,500	1,462,046
Administration	5	225,729	232,550	193,092
Property	6	766,921	742,088	622,244
Other Expenses	7	239,919	200,000	240,762
Loss on Disposal of Property, Plant and Equipment		-	-	12,126
		2,947,105	2,701,138	2,565,791
Net Surplus / (Deficit) for the year		52,499	(70,373)	(63,590)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		52,499	(70,373)	(63,590)

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 Wharekura O Te Rau Aroha
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		1,231,294	1,231,294	1,294,884
Total comprehensive revenue and expense for the year		52,499	(70,373)	(63,590)
Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	-
Contributions from the Ministry of Education Contribution - Te Mana Tuhuno		-	-	-
Equity at 31 December		1,283,793	1,160,921	1,231,294
Equity at 31 December		1,283,793	1,160,921	1,231,294

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 Wharekura O Te Rau Aroha
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	8	559,452	704,919	658,246
Accounts Receivable	9	269,087	90,000	207,441
GST Receivable		44,156	-	15,187
Prepayments		-	1,000	-
Inventories	10	30,637	20,000	22,745
		903,332	815,919	903,619
Current Liabilities				
Accounts Payable	12	158,741	145,232	208,578
Borrowings	13	6,558	6,558	6,558
Revenue Received in Advance	14	25,878	-	28,059
Provision for Cyclical Maintenance	15	57,600	59,000	52,364
		248,777	210,790	295,559
Working Capital Surplus/(Deficit)		654,555	605,129	608,060
Non-current Assets				
Property, Plant and Equipment	11	629,238	555,792	629,792
		629,238	555,792	629,792
Non-current Liabilities				
Borrowings	13	-	-	6,558
		-	-	6,558
Net Assets		1,283,793	1,160,921	1,231,294
Equity		1,283,793	1,160,921	1,231,294

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

Te Wharekura O Te Rau Aroha
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,265,676	1,169,336	1,027,593
Locally Raised Funds		118,390	1,000	99,581
Goods and Services Tax (net)		(28,965)	-	(22,456)
Payments to Employees		(572,086)	(539,100)	(466,076)
Payments to Suppliers		(798,167)	(516,369)	(598,664)
Interest Received		20,773	4,000	4,667
Net cash from/(to) Operating Activities		5,621	118,867	44,645
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(97,858)	(62,682)	(148,240)
Net cash from/(to) Investing Activities		(97,858)	(62,682)	(148,240)
Cash flows from Financing Activities				
Loan Repayment		(6,558)	(13,116)	(6,558)
Funds Administered on Behalf of Third Parties		-	-	(24,501)
Net cash from/(to) Financing Activities		(6,558)	(13,116)	(31,059)
Net increase/(decrease) in cash and cash equivalents		(98,795)	43,069	(134,654)
Cash and cash equivalents at the beginning of the year	8	658,247	661,850	792,900
Cash and cash equivalents at the end of the year	8	559,452	704,919	658,246

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 Wharekura O Te Rau Aroha
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Te Wharekura O Te Rau Aroha (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

Cyclical maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

Classification of leases

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

d) 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.

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

f) Inventories
Inventories are consumable items held for sale and comprised of 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.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Board Owned Buildings	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

h) 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.

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

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

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

j) 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.

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

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

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

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

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

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

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

n) 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.

o) 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.

p) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Government Grants - Ministry of Education	1,235,038	1,092,375	1,066,374
Teachers' Salaries Grants	1,091,500	1,000,000	921,208
Use of Land and Buildings Grants	533,390	533,390	405,259
	2,859,928	2,625,765	2,392,841

The school has opted in to the donations scheme for this year. Total amount received was $19,573.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	$	$	$
Donations & Bequests	270	1,000	4,084
Fees for Extra Curricular Activities	27,221	-	5,931
Trading	10,594	-	7,157
Fundraising & Community Grants	74,430	-	41,884
Other Revenue	5,875	-	15,233
	118,390	1,000	74,289
Expenses			
Trading	13,254	-	22,811
Fundraising and Community Grant Costs	12,450	-	12,710
	25,704	-	35,521
Surplus/ (Deficit) for the year Locally raised funds	92,686	1,000	38,768

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Curricular	166,359	62,000	69,175
Information and Communication Technology	9,253	12,500	7,727
Employee Benefits - Salaries	1,414,286	1,342,000	1,272,204
Staff Development	522	10,000	7,553
Depreciation	98,412	100,000	105,387
	1,688,832	1,526,500	1,462,046

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fee	11,088	12,000	10,905
Board Expenses	2,127	5,250	1,881
Communication	3,401	4,200	3,539
Consumables	11,863	12,000	12,724
Other	17,942	17,600	16,262
Employee Benefits - Salaries	23,506	36,000	9,196
Insurance	22,801	9,500	22,391
Lunches in schools programme	70,604	70,000	59,053
Lunches in schools - Salaries	45,897	50,000	40,641
Service Providers, Contractors and Consultancy	16,500	16,000	16,500
	225,729	232,550	193,092

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	18,279	17,500	15,591
Consultancy and Contract Services	70,200	-	49,950
Cyclical Maintenance Provision	5,236	5,000	4,364
Grounds	9,877	13,500	12,073
Heat, Light and Water	27,992	21,098	26,535
Repairs and Maintenance	24,502	26,000	28,973
Use of Land and Buildings	533,390	533,390	405,259
Security	6,005	4,500	5,517
Employee Benefits - Salaries	71,440	121,100	73,982
	766,921	742,088	622,244

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Other Expenses

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Transport	239,919	200,000	240,762
	239,919	200,000	240,762

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
ASB Cheque	127,114	704,919	349,957
ASB Saver 51 Account	216,408	-	175,225
Fundraising Account	140,947	-	61,693
Omni Accounts	3,894	-	1,587
Project Account	58,625	-	57,615
Puna Reo Account	12,464	-	12,169
Cash and cash equivalents for Statement of Cash Flows	559,452	704,919	658,246

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

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Receivables	4,390	-	2,877
Receivables from the Ministry of Education	92,612	-	106,504
Allowance for impairment of receivables	-	-	-
Interest Receivable	513	-	-
Banking Staffing Underuse	91,821	-	8,671
Teacher Salaries Grant Receivable	79,751	90,000	89,389
	269,087	90,000	207,441
Receivables from Exchange Transactions	4,903	-	2,877
Receivables from Non-Exchange Transactions	264,184	90,000	204,564
	269,087	90,000	207,441

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
School Uniforms	30,637	20,000	22,745
	30,637	20,000	22,745

11. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	178,827	-	-	-	(20,773)	**158,054**
Furniture and Equipment	318,284	60,482	-	-	(49,939)	**328,827**
Information and Communication Technology	55,341	-	-	-	(13,779)	**41,562**
Vehicles	77,340	37,376	-	-	(13,921)	**100,795**
Balance at 31 December 2023	629,792	97,858	-	-	(98,412)	**629,238**

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

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Building Improvements	237,962	(79,908)	**158,054**	237,962	(59,135)	**178,827**
Furniture and Equipment	913,185	(584,358)	**328,827**	852,703	(534,419)	**318,284**
Information and Communication Technology	262,574	(221,012)	**41,562**	262,574	(207,233)	**55,341**
Vehicles	408,320	(307,525)	**100,795**	370,944	(293,604)	**77,340**
Balance at 31 December	1,822,041	(1,192,803)	**629,238**	1,724,183	(1,094,391)	**629,792**

12. Accounts Payable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	54,779	25,732	88,794
Accruals	9,588	9,500	10,905
Employee Entitlements - Salaries	86,243	105,000	101,730
Employee Entitlements - Leave Accrual	8,131	5,000	7,149
	158,741	145,232	208,578
Payables for Exchange Transactions	158,741	145,232	208,578
	158,741	145,232	208,578

The carrying value of payables approximates their fair value.

13. Borrowings

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Loans due in one year	6,558	6,558	6,558
Loans due after one year	-	-	6,558
	6,558	6,558	13,116

The school has borrowings at 31 December 2023 of $6,558 (31 December 2021 $13,116). This loan is from the EECA for the purpose of LED lights. The loan is unsecured, interest is 0.00% per annum and the loan is payable in quarterly instalments of $706. over 5 years.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Grants in Advance - Ministry of Education	4,142	-	-
Other revenue in Advance	21,736	-	28,059
	25,878	-	28,059

15. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	52,364	52,364	48,000
Increase to the Provision During the Year	5,236	6,636	4,364
Use of the Provision During the Year		-	-
Provision at the End of the Year	57,600	59,000	52,364
Cyclical Maintenance - Current	57,600	59,000	52,364
Cyclical Maintenance - Non current	-	-	-
	57,600	59,000	52,364

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan and quoted work price schedule.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2023	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
						-
Tiger Turf - SiP project 229034 & 234055	*closed*	-	5,043	-	(5,043)	-
Totals		-	5,043	-	(5,043)	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances $
New Build Wharekura		(45,969)	-	-	45,969	-
Tiger Turf - SiP project 229034 & 234055		70,470	4,709	(80,222)	5,043	-
Totals		24,501	4,709	(80,222)	51,012	-

Represented by:

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

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.

The uniqueness of the Kura see staff members related to the Principal due to the natural kinship of the Māori culture. All related staff members are employed on terms and conditions which are no more favourable than the board would have agreed to had there been no relationship to a member of the key management personnel.

18. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	-	-
Leadership Team		
Remuneration	393,301	360,862
Full-time equivalent members	4	4
Total key management personnel remuneration	393,301	360,862

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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:

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	0	0

Other Employees

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	0.00
110-120	0.00	1.00
120-130	1.00	0.00
	3.00	1.00

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:

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

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 2023, a contingent liability for the school may exist.

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments. (2022:Nil) :

(b) Operating Commitments

As at 31 December 2023 the Board had no operating leases. (2022: Nil)

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Cash and Cash Equivalents	559,452	704,919	658,246
Receivables	269,087	90,000	207,441
Total Financial assets measured at amortised cost	828,539	794,919	865,687
Financial liabilities measured at amortised cost			
Payables	158,741	145,232	208,578
Borrowings - Loans	6,558	6,558	13,116
Total Financial Liabilities Measured at Amortised Cost	165,299	151,790	221,694

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE WHAREKURA O TE RAU AROHA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Wharekura o Te Rau Aroha (Wharekura). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, 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 Wharekura:

- present fairly, in all material respects:
    - its financial position as at 31 December 2023; 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 Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 May 2024. 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 Wharekura for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Wharekura for assessing the Wharekura'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 Wharekura, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Wharekura'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 Wharekura'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 Wharekura'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 Wharekura to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material

errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 22 to 33, 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 Wharekura 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Kiwisport 2023

Health and sport is a very important part of our philosophy and holistic learning at Te Wharekura o Te Rau Aroha. 2023 is similar to previous years where we have used our school budget to support a multitude of health related activities in school, in the community and at National competitions. Examples of this are the purchasing of a number of balls in Term 1 to support physical education programme and lunchtime sports. Our school attended a number of community sports tournaments and a Kapahaka competition in Hamilton. We also attended a National league competition in Rotorua and Whakatane, a National Ki O Rahi competition in Wellington, and a National Kapahaka competition in Nelson also.

Employment Policy Compliance

In 2003 we reviewed our personnel policies to ensure the fair and proper treatment of our employees, in all aspects of our work. We are a good employer that works with our staff to comply with stipulated condions of our employment contracts of all staff employed by the Board. We ensure that all staff are treated appropriately in accordance with skills, experience and qualification without bias or discrimination. We acknowledge tikanga Maori in terms of hui kaupapa Aroha and needing to support whānau. We also endeavour to meet all Equal Employment opportunity requirements.

He Pūrongo Tātari i ngā Whāinga o Te Tau 2023

Ngā Whāinga Paetae 2023			Nga Hua Pūtea
1	**Whāinga 1** **Tau 1-13**	***Whakamāurutia mā te Aroha / Te Aho Matua*** ***(TAM 6.5 Kia noho tūwhera tōna ngākau ki te hari, ki te koa, ki te aroha, arā, kia ngākau nui, kia ngākau mahaki.)*** Kia whai mārama, ka whakatinana hoki ngā tauira i ngā tikanga o te whānau (Whaikoha, Manaakitanga, Ururoa, Reo Rangatira me Te Aho Matua) mā te whakatutuki i tētehi, i ngētehi kaupapa whai hua e hāngai ana ki tētehi, ki ngētehi o ngā tikanga o te kura, o TAM i ngā wāhanga o te kura. (70% / 80% / 90%) Kia whakapakari aki i ngā pūnaha o te PB4L me Te Aho Matua i te kura – mā te wānanga me te whakangaio i te whānau me ngā poumahi. Kia pai ake te whakarite i ngā whanonga, me te whakatau i ngā kaupapa rawe mō te Whakamāurutia mā te Aroha i te kura. Me āta whakaraupapa i te kaupapa nei – kia kitea ai ngā tamariki i te hua o ngā kaupapa nei. Kia whakatau i te tūranga o te RTLB ki te tīma o te kura. Kia whakatutuki i ngā paearu o te Taumata 1, kia eke ki te Taumata 2 i te tau nei. (2023 - IRA TANGATA) Focussing on PB4L and Te Aho Matua values continued in 2023. Whaea Te Reo is confirmed as our RTLB rep, and has worked with staff and students. Staff training regarding service, and Kamar training for RTLB. Last year was not able to complete upgrade for PB4L for Level 2, so will continue in 2024. Whakamāurutia mā te Aroha is still practiced quite often, but we mainly by the Junior school. Juniors are still enjoying the rewards. Will look at extending the reward system for senior school. Te Aho Matua wānanga took place with staff in 2023 – and two Te Aho Matua wānanga are organised for 2024, one at Whanganui, and another wānanga at kura for whānau.	$5,000 i tiakina
2	**Whāinga 2** **Tau 1-13**	***6.11 Kia mau tuhonohono te here o tona ihomatua ki ōna mātua tīpuna, piki ake i ngä Rangi Tühähä ki te marae ätea o Io-Matua.***	$5,000 i tiakina

		6.12 Kia tu pakari, tu rangatira ia hei raukura mo tona iwi. Kia 70% o ngā tauira 1 – 13 e whakawhānui atu ana i ngō rātou māramatanga ki ngā tikanga o Ngāti Hauā, o te tumuakitanga, te hononga ki te Kīngitanga mā te ako kōrero hītori, mā te ako waiata, mā te haere ki ngā marae, mā te ako me te hāpai tikanga. Kia āta whakatupu i te pūnaha hei whakaraupapa i ngā mātauranga o Ngāti Hauā, kātahi ka whai wā ki te whakarite rauemi, te whakarite aromatawai e kitea ai ngā raraunga o ngā mātauranga o ngā tauira e whakatairangatia ana. Kia whakangūngū ngā poumahi kura ki tēnei marautanga hei te wā kua raupapa ai te marautanga nei. Kia whakatairangatia ngā kōrero o te Kīngitanga. Kia haere ki te Koroneihana, ki ngā noho marae hoki. Kia whakaritea ngā waiata e tautoko ana i ngā kaupapa me ngā uarā o Ngāti Hauā. He pai kia uru ngā poumahi me ngā tamariki ki ngā kapa o Ngāti Hauā. (2023 – NGĀ IWI) I te tau 2023, kāore i whai wā ki te whakatau ngā aromatawai o te marau nei, he kaupapa e whai whakaaro tonu ana, e whakarite tonu ana. I hāpai ngā kaupapa o Ngāti Hauā i te wā o te kapahaka, o te Kura Pūtake i te Nahinara me te Wharekura i te whakataetae a rohe. I haere atu ki ngā kaupapa i runga i ngā marae o Hauā: Wharekura 90% Kura Pūtake 30% 100% o ngā tamariki i whakawhānui māramatanga, i whakaū māramatanga rānei i te wā i ako i ngā waiata o te iwi. Kāore te katoa o ngā tamariki i uru ki te kapahaka, ngā kaupapa ā iwi hoki: Wharekura 80% Kura Pūtake 50% Ngāti Hauā curriculum with assessment and resources is still developing. Senior students were involved in a number of Ngāti Hauā iwi events, including the Hura Kōwhatu of Matua Anaru Tamehana, Te Tumuaki. Tangihanga and memorial days at the marae. We were also able to support the celebration day of Matua Wally Penetito. Wharekura also attended and worked at the Koroneihana, as representatives of Ngāti Hauā.	

		Ngāti Hauā perspective and issues are still communicated through our Wharekura Regional and Primary National kapahaka brackets. Learning of Ngāti Hauā waiata continued last year. 100% of students learnt waiata, and increased or reinforced their understanding of Ngāti Hauā tikanga.	
3	**Whāinga 3** **Tau 1-8**	***6.1 Kia mau, kia noho whakaaraara, noho koi te hinengaro o te tamaiti ki ngä mätau katoa hei arahi i ä ia i roto i te ao hou.*** ***6.2 Kia toa ia ki te whakarongo, ki te whakaaro, ki te körero, ki te pänui, ki te tuhi i roto i te reo Maori*** Kia koa ngā tamariki o te Kura Pūtake ki te pānui, ki te kōrero i te reo Māori. Kia pānui, kia kōrero te 70% o ngā tauira Tau 1 – 8 i te kaupae e tika ana mō rātou. Kia piki ai te kounga o te tuhituhi o ngā tamariki Tau 5 – 8, kia kīa ake, kia 70% te pikinga ake o te kounga o te tuhituhi o ngā tauira Tau 5 – 8. Kia whakangūngū ki te taha o Whaea Ruita, ko Matua Hūrae, ko Whaea Rauhina rānei, hei āwhina i ngā whenu pānui, kōrero me te tuhituhi, kia kounga ake ai ngā akoranga reo, ko ngā ngohe reo. Kia mahi i ngētehi kaupapa reo auaha, he mahi whai tikanga o te reo, kia mahi ai te reo o Hauā i te kura, i te kāinga anō. (2023 – NGĀ IWI) I pai ake ngā mahi whakangūngu i te tau 2023. I pai ngā mahi pānui, ko te mahi pāngarau i te tau o Whaea Ruita rāua ko Matua Hūrae, i ngā whakangaiotanga o Ngā Hua o Te Kawariki. Anei ngā kōrero raraunga i puta mai: Pānui Tau 1 – 2 58% Tau 3 – 4 76% Tau 5 – 6 72% Tau 7 – 8 67% Pāngarau Tau 1 – 2 76% Tau 3 – 4 81% Tau 5 – 6 67%	$7,000 i tiakina

		Tau 7 – 8 77% I pai tonu ngā mahi auaha o te reo waiata o ngā tamariki, i te wā o te kapahaka. I tērā tau i whai wā ki te whakawhānui i te reo whakapāoho i te kura, ko te whai wā ki te whakatangi waiata i te wā kura, nā ngā tukuora hou o te kura. We were fortunate enough to undertake professional development with Whaea Ruita and Matua Hurae last year, with the Ngā Hua o Te Kawariki workshops. Results for the end year: Reading Tau 1 – 2 58% Tau 3 – 4 76% Tau 5 – 6 72% Tau 7 – 8 67% Mathematics Tau 1 – 2 76% Tau 3 – 4 81% Tau 5 – 6 67% Tau 7 – 8 77% Creative expression still occurs in kapahaka brackets, in both the senior team at Regionals and Junior team at Nationals. Additional language occurred with the installation of school new intercom system.	
4	**Whāinga 4** **Tau 7 - 13**	***6.2 Kia toa ia ki te whakarongo, ki te whakaaro, ki te kōrero, ki te pānui, ki te tuhi i roto i te reo Maori*** Kia 70% o ngā tauira o te Whānau Tuakana, o te Whānau Mātāmuri / Mātātoki / Mātāmua ka uru ki te Whakataetae Pū Kōrero i te Kura, i te Rohe rānei (2023). Ka tū te whakataetae Pū Kōrero ki Te Papa O Rotu Marae i Whatawhata, he pai kia whakahauhau i ngā tamariki kia kaha ki te mahi i te tau nei. (2023 – NGĀ IWI) 24 ngā tamariki i uru ki te Pū Kōrero i tū ki Papa O Rotu. Ko ngētehi nō te Teina, nō te Tuakana me te Wharekura. E 3 ngā tamariki i haere ki te Whakataetae Nahinara o Ngā Wahine Māori Toko i te Oro. Tamariki i uru: Teina 10% Tuakana 20% Wharekura 87%	$1,000 i tiakina

		We have had majority of Wharekura students enter the Pū Kōrero in 2023, however the number of students performing in the Tuakana and Teina classes needs to improve. 24 students competed at the regional competition at Papa O Rotu, and 3 were able to win their divisions and compete at the National competition. The senior students placed 3rd at Nationals.	
5	**Whāinga 5** **Tau 1-13**	***6.1 Kia mau, kia noho whakaaraara, noho koi te hinengaro o te tamaiti ki ngä mätau katoa hei arahi i ä ia i roto i te ao hou.*** 70% o ngā tauira o ngā tau 1 – 13 e ako ana i ngā āhuatanga o te marau Hangarau Matihiko, i ngā mātauranga o te Ao Hangarau. Kia whānui ake te Ao Hangarau i te taha o OMG. Kia hoko i ngā rorohiko mō ngā pouako (10) me ngā tamariki (2023 – NGĀ IWI) E mahi tonu ana te kaupapa Hangarau i te taha o OMG. E pakari haere ana ngā mahi i te taha o OMG, o Matua Maika, o Matua Geoff, e uru ana ngā mahi i hangarau ki ngā akomanga, hei whakanikoniko i ngā mahi whakaako. E tau ana ngā mahi Akomanga Kūkara i roto i te Wharekura. Kua tīmata hoki i ngētehi o ngā akomanga o te Kura Pūtake. Ko te whakauru i ngā mahi hangarau i ngā akomanga: Kura Pūtake 65% Wharekura 80% Digital Technology is developing consistently in the school. Working alongside the OMG team, specifically Matua Maika and Matua Geoff to enhance activities that are in the classrooms. New computers for students and staff have been set aside for 2024.	$20,000 i tiakina, ka hiki ki te tau e tū mai nei
6	**Whāinga 6** **Tau 9-10**	***6.1 Kia mau, kia noho whakaaraara, noho koi te hinengaro o te tamaiti ki ngä mätau katoa hei arahi i ä ia i roto i te ao hou.*** 60% o ngā tauira Tau 9/10 e whakatutuki ana i te whakamātautau, i te paerewa pāngarau o Te Reo Matatini me te Pāngarau.	$4,000 i tiakina

		Ka mahi tonu i te Huarahi Whakamātau, me ngā hui ā rohe mō te NCEA, ko ngā paerewa hou. (2023 – NGĀ IWI) He uaua rawa te whakamātau pāngarau, nā reira, i waimārie ngētehi o ngā tamariki o te kura nei ki te whakatutuki i ngā mahi pāngarau. 35% o ngā tauira Tau 9/10 e mahi pāngarau ana, i whakatutuki i te whakamātautau. Koinei te tau tuarua e whakangūngū ana a Matua Hōhua i ngā paerewa hou, kia whai tohu ai ngā tamariki. Statistics for the pass rate of this standard has been quite low nationwide, so we are very fortunate to have a pass rate of 35%, which is a little lower then last year. Second year of trialing the new NCEA standards for years 9 – 10, which is essential to to aid our students in receiving their NCEA qualifications.	
7	**Whāinga 7a** **Tau 9 /10**	**6.6** ***Kia mau ki tona whatumanawa ngā hohonutanga o te ako o te mohio.*** 70% o ngā tauira ka tīmata ki te whai i ngā whiwhinga NCEA o te 1 / 2. Ka mahi i ngā whakangūngū mō te NCEA. (2023 – NGĀ IWI) 85% i tīmata ki te whai i ngā whiwhinga NCEA Taumata 1 / 2 i te tau 2023. 85% of wharekura students have started to achieve NCEA credits, for NCEA 1 or 2.	$2,000 i tiakina
7	**Whāinga 7e** **Tau 11-13**	**6.6** ***Kia mau ki tona whatumanawa ngā hohonutanga o te ako o te mohio.*** 70% o ngā tauira Tau 11 – Tau 13 (Mātāmua), ka whakawhiwhi ki te NCEA Kaupae 1. Ka aro nui ki ngā paerewa o te pāngarau kia pai ai te taumata 1 o te NCEA. (2023 – NGĀ IWI) * 45% o ngā tauira Tau 11 – Tau 13 (Mātāmua), ka whakawhiwhi ki te NCEA Kaupae 1.	$5,000 i tiakina

		Unfortunately the achievement rate of NCEA 1 was not as high as previous years, with a 45% pass rate, as compared to a 67% pass last year.	
7	**Whāinga 7i** **Tau 12-13**	**6.6** ***Kia mau ki tona whatumanawa ngä hohonutanga o te ako o te mohio.*** 70% o ngā tauira o te Mātāmua (Tau 12/13) e whai nei i te tohu o te NCEA – Kaupae 2, e wheako mai hoki i ngā huarahi mahi. Ka mahi i ngā mahi o TWOR, ka whakangungu hoki i ngā mahi NCEA. (2023 – NGĀ IWI) 60% o ngā tauira o te Mātāmua (Tau 12/13) e whai i te tohu o te NCEA – Kaupae 2. 2 o ngā ākonga Tau 12 e wheako mai hoki i ngā huarahi mahi o te Gateway – 40%. 60% of Mātāmua students have achieved Level 2 of NCEA, and we also have 2 students involved in the Gateway programme – at Ngā Iwi FM in Paeroa. The school carpentry course did not take place last year – it will be implemented in 2025.	$9,000 i tiakina
7	**Whāinga 7o** **Tau 13**	**6.6** ***Kia mau ki tona whatumanawa ngä hohonutanga o te ako o te mohio.*** 75% o ngā tauira o te Tau 13 e whai atu ana i ngā paerewa mō te tohu o te NCEA Kaupae 3, ka whakawhiwhi ki te NCEA Kaupae 3. Ka whakarite i ngā tauira o te Tau 13 ki te whai atu i te huarahi whai oranga (Tau 3 o TWOR, tūranga mahi, aha noa atu). Ka mahi i ngā mahi o TWOR, ka whakangungu hoki i ngā mahi NCEA. Ka tirohia anōtia ko ngā paearu uru ki ngā whare wānanga hei whainga mō ngā tamariki. (2023 – NGĀ IWI) *	$3,000 i tiakina

		80% o ngā tauira o te Tau 13 e whai atu ana i ngā paerewa mō te tohu o te NCEA Kaupae 3, ka whakawhiwhi ki te NCEA Kaupae 3. Ko ngā tauira katoa i uru ki ngā mahi o Te Wānanga o Raukawa. Ko ngētehi i te Tau 1, ko ngētehi i te Tau 2. I mahi i ngētehi o ngā huarahi whai mahi, heoi anō, hei tērā tau ka whakaritea kia nui ake ngā mahi wheakotanga. 80% Year 13 students have achieved NCEA 3. All Year 13 students pursued studies at Te Wānanga o Raukawa, to undertake Year 1 and Year 2 papers. Some work experience avenues were undertaken last year – and these experience will be increased in 2024.	
8	**Whāinga 8** **Tau 11-13**	***6.11 Kia mau tuhonohono te here o tona ihomatua ki öna mätua tïpuna, piki ake i ngä Rangi Tühähä ki te marae ätea o Io-Matua.*** ***6.12 Kia tu pakari, tu rangatira ia hei raukura mo tona iwi.*** 70% o ngā tauira o ngā tau 11 – 13 ka uru ki ngā mahi o te Tohu Mātauranga Māori, ā, ka whakatutuki i ngā pepa e whakaaengia ana o te Tohu o Te Pōkairua o Te Mātauranga Māori. 70% o ngā tauira ka uru ki te Tohu Paetahi, ka whakatutuki i ngā pepa rangahau o te 1 me te 2 o te Tohu Paetahi. Ko te hanganga o ngā pepa o TWOR: E 3 ngā pepa o te Tau 11, e 4 o te Tau 12, e 5 o te Tau 13. Me whakaoti moata ngā tamariki i ngā tuhinga roa, me kī hei te Wāhanga 2 me te 3. (2023 – NGĀ IWI) 14 o ngā tauira o ngā tau 11 – 13 ka uru ki ngā mahi o te Tohu Mātauranga Māori, ā, 60% o rātou ka whakatutuki i ngō rātou pepa o te Tohu o Te Pōkairua o Te Mātauranga Māori, o te Tau 2 o te Tohu Mātauranga Māori. 14 students were enrolled in the Diploma of Mātauranga Māori course, and the Year 2 papers of the Bachelor of	$1,500 x 8 tauira = $12,000 i tiakina

		Mātauranga Māori, 60% of them completed the papers for Year 1 studies or Year 2 studies. The goal to have all TWOR papers to be completed early in Term 2 and 3 in 2023 did not occur, but we will have this as a focus in 2024.	
9	**Whāinga 9** **Tau 1-13**	***6.11 Kia mau tuhonohono te here o tona ihomatua ki öna mätua tïpuna, piki ake i ngä Rangi Tühähä ki te marae ätea o Io-Matua.*** 70% o ngā tauira o ngā tau 1 – 13 e ako ana i ngā mātauranga tiaki taiao, e mahi ana i ngā tikanga poutiriao i te kura, i te kāinga, i te hāpori rānei. Kia ako ngā tamariki ki te hāpai i ngā tikanga tiaki taiao. Me whakarite ngā wāhi whakapaipai i te kura, me tiaki i ngā pouaka wairākau. Kia whakawehea ngā para i te kura kia tika. Kia mahi māra i te kura. Kia haere ki ngā kaupapa poutiriao o te hāpori, o te iwi rānei (Ono rākau, tiaki i te awa, kohi rāpehi) (2023 – NGĀ IWI) * 80% o ngā tauira o ngā tau 1 – 13 e ako ana i ngā mātauranga tiaki taiao, e mahi ana i ngā tikanga poutiriao i te kura. I tērā tau i kawe tonu i te kaupapa o te Tiaki Taiao, heoi he nui tonu ngā kaupapa hei whakatika mai, whērā i ngā pouaka wairākau me te pūnaha whakawehe. Ka mahi tonu a Matua Nomana Mason ki te taha o te wharekura. I tērā tau ko te taru kino te kaupapa matua i rangahautia. The Parakore programme continues at kura – 80% of the kura are involved in the programme, but there are areas that still need improvement. Carbon cycle system is still requiring assistance. The goal to take the programme out to the community needs to take place next year, in 2024. Matua Normana continued his science programme, focussing on weed control. This was an important research project for the Wharekura in 2023.	5,000 i tiakina
10	**Whāinga 10** **Tau 1-13**	***6.10 Kia puäwai tona waiora me tona hauora i roto i te hono tängaengae o tona wairua me tona tinana.***	$4,000 i tiakina

		70% o ngā tauira o ngā tau 1 – 13 e kaha ana ki te hākinakina i te kura, i ngā whakataetae hākinakina rānei. Kia kaha tautoko i ngā tamariki kia tākaro hākinakina i ngā whakataetae hākinakina, i ngā kaupapa hauora rānei. Kia whakahauhau i ngā poumahi kia tautoko i ngā hākina o ngā tamariki i te kura, i te hāpori (Pouako / Hautū / Mātaki). (2023 – NGĀ IWI) * 75% o ngā tauira o ngā tau 1 – 13 e kaha ana ki te hākinakina i te kura, i ngā whakataetae hākinakina rānei. E whakahauhau tonu ana i ngā tamariki kia tākaro hākinakina i ngā whakataetae hākinakina, i ngā kaupapa hauora o te kura, o te hāpori hoki. Ka whakamahi tonu i ngā waka o te kura mō ngā kaupapa hākinakina, mō ngā kēmu me ngā parakitihi. 80% o ngā tamariki o te Wharekura e kaha ana ki te hākinakina i te kura. 70% o ngā tamariki pūtake ka tākaro i ngā kaupapa hākina i waho o te kura. I toa i te tīma Mātāmuri i te Tonimana Teina mō te Kī O Rahi. He maha tonu ngā kaupapa hākinakina ka tākarongia e te Wharekura, e ngā tamariki o te Kura Pūtake hoki. Supporting the health programme and sporting pathways of our students is still really important focus for the kura. Last year we were dedicated to supporting the sporting endeavors of our students, and they have performed really well in most sports, including winning the Junior Ki O Rahi tournament. We have continued to support students to play sports at school and in the community. This still involves transportation support for both games and practices.	
		KO TE KATOA O TE PŪTEA KA TIAKINA	$95,000

Treaty of Waitangi

As a Kura Kaupapa Aho Matua, the Treaty of Waitangi is an integral part of our school curriculum. Te Tiriti o Waitangi in particular is always the first teaching workshop of the year, and it is an important teaching unit which is thoroughly enjoyed schoolwide. Each level of our school, from the Pipipaopao of Year 1 to the Maataamua of Year 11 – 13, have specific aspects of this teaching unit that they learn, so that they will understand the importance of this country's constitution in guaranteeing the reo, the treasures of our ancestors, and a partnership with Tangata Tiriti.