

TE RANGI ANIWANIWA

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1147

Principal: Te Iri Rangi Tawhara

School Address: 332 Quarry Road

School Postal Address: 332 Quarry Road RD 2, Kaitaia, 0482

School Phone: 09 406 7677

School Email: accounts@aniwaniwa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Trudy Brown	Chairperson	Elected	Jun 2022
Te Iriangi Tawhara	Principal	ex Officio	
Hone Harawira	Parent Rep	Elected	Jun 2022
Shirley Maika	Parent Rep	Elected	Jun 2022
Conrad Smith	Parent Rep	Elected	Jun 2022
Joe Bellass	Parent Rep	Elected	Jun 2022
Benjamin Tawhara	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

TE RANGI ANIWANIWA

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Te Rangi Aniwaniwa

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Trudy Brown
Full Name of Presiding Member

Te Iri Rangi Tawhara
Full Name of Principal

Signed by:

6107FEB29F9857AD
Signature of Presiding Member

Signed by:

2F24E3326B7C56F3
Signature of Principal

07/04/2025
Date:

07/04/2025
Date:

Te Rangi Aniwaniwa**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,886,104	1,259,087	3,638,673
Locally Raised Funds	3	99,279	136,567	90,557
Interest income		442	360	1,429
Gain on Sale of Property, Plant and Equipment		142	-	-
Other Revenue		2,748	-	-
		3,988,715	1,396,014	3,730,659
Expenses				
Locally Raised Funds	3	12,071	2,500	19,214
Learning Resources	4	2,129,956	529,351	2,011,353
Administration	5	391,212	310,074	348,517
Finance		9,540	300	10,293
Property	6	1,022,893	407,937	1,121,753
Depreciation	9	188,396	144,562	171,736
Loss on Disposal of Property, Plant and Equipment		-	-	8,952
Loss on Uncollectable Accounts Receivable		237	-	10,127
Transport		133,935	152,000	109,651
		3,888,240	1,546,724	3,811,596
Net Surplus / (Deficit) for the year		100,475	(150,710)	(80,937)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		100,475	(150,710)	(80,937)

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 Rangi Aniwaniwa

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January		<u>1,962,346</u>	<u>2,043,283</u>	<u>2,043,283</u>
Total comprehensive revenue and expense for the year		100,475	(150,710)	(80,937)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		39,821	-	-
MoE Sale of Building		-	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December		<u>2,102,642</u>	<u>1,892,573</u>	<u>1,962,346</u>
Retained Earnings		2,102,642	1,892,573	1,962,346
Equity at 31 December		<u>2,102,642</u>	<u>1,892,573</u>	<u>1,962,346</u>

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 Rangi Aniwaniwa
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	507,221	482,981	351,430
Accounts Receivable	8	174,072	139,953	183,642
Prepayments		13,207	-	-
Funds owed for Capital Works Projects	15	36,118	10,707	3,580
		<u>730,618</u>	<u>633,641</u>	<u>538,652</u>
Current Liabilities				
GST Payable		55,170	7,451	9,114
Accounts Payable	10	283,972	220,891	313,821
Borrowings - Due in one year	11	18,000	18,000	18,000
Revenue Received in Advance	12	28,280	10,894	15,748
Provision for Cyclical Maintenance	13	60,512	-	60,178
Finance Lease Liability - Current Portion	14	47,561	34,591	29,269
Funds held for Capital Works Projects	15	-	-	-
		<u>493,495</u>	<u>291,827</u>	<u>446,130</u>
Working Capital Surplus/(Deficit)		237,123	341,814	92,522
Non-current Assets				
Property, Plant and Equipment	9	1,938,017	1,649,695	1,948,033
		<u>1,938,017</u>	<u>1,649,695</u>	<u>1,948,033</u>
Non-current Liabilities				
Borrowings - Due beyond one year		22,500	40,500	40,500
Provision for Cyclical Maintenance	13	8,033	-	4,017
Finance Lease Liability	14	41,965	58,436	33,692
		<u>72,498</u>	<u>98,936</u>	<u>78,209</u>
Net Assets		<u>2,102,642</u>	<u>1,892,573</u>	<u>1,962,346</u>
Equity		<u>2,102,642</u>	<u>1,892,573</u>	<u>1,962,346</u>

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

Te Rangi Aniwaniwa
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,500,466	1,259,087	1,258,717
Locally Raised Funds		98,904	136,567	142,675
Goods and Services Tax (net)		45,401	-	1,663
Payments to Employees		(640,815)	(665,907)	(539,748)
Payments to Suppliers		(735,507)	(816,378)	(678,711)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(9,540)	(300)	(10,293)
Interest Received		442	360	1,429
Net cash from/(to) Operating Activities		259,351	(86,571)	175,732
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,435
Purchase of Property Plant & Equipment (and Intangibles)		(105,237)	(133,481)	(464,336)
Net cash from/(to) Investing Activities		(105,237)	(133,481)	(461,901)
Cash flows from Financing Activities				
Furniture and Equipment Grant		39,821	-	-
Owners Contributions		-	-	-
Finance Lease Payments		(38,976)	-	(41,221)
Loans Received/ Repayment of Loans		18,000	-	(18,000)
Funds Held for Capital Works Projects		(17,168)	-	(6,213)
Net cash from/(to) Financing Activities		1,677	-	(65,434)
Net increase/(decrease) in cash and cash equivalents		155,791	(220,052)	(351,603)
Cash and cash equivalents at the beginning of the year	8	351,430	703,033	703,033
Cash and cash equivalents at the end of the year	8	507,221	482,981	351,430

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 Rangi Aniwaniwa

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Te Rangi Aniwaniwa (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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education 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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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.

i) Inventories

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

j) Investments

Bank term deposits 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.

k) Property, Plant and Equipment

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

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

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

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:

Buildings	40 years
Furniture and Equipment	3-18 years
Information and Communication	4 years
Motor Vehicles	5 years
Leased Assets	2-5 Years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

l) Intangible Assets

Software costs

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due 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.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial 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.

u) Borrowings

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	1,029,505	941,049	899,222
Teachers' Salaries Grants	1,633,722	-	1,628,909
Use of Land and Buildings Grants	616,670	-	708,421
Other MoE Grants	274,461	-	74,532
Transport grants	295,100	283,772	284,798
Other Government Grants	36,646	34,266	42,791
	3,886,104	1,259,087	3,638,673

The school has opted in to the donations scheme for this year. Total amount received was \$27,600.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	22,360	3,000	6,294
Fees for Extra Curricular Activities	49,733	71,600	38,511
Trading	676	-	3,299
Fundraising & Community Grants	26,510	61,967	42,453
	99,279	136,567	90,557
Expenses			
Extra Curricular Activities Costs	973	-	1,523
Trading	10,110	2,500	17,417
Fundraising & Community Grant Costs	988	-	274
	12,071	2,500	19,214
<i>Surplus for the year Locally raised funds</i>	87,208	134,067	71,343

4. Learning Resources

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	189,817	243,346	148,684
Library Resources	-	-	643
Employee Benefits - Salaries	1,899,085	269,505	1,838,850
Staff Development	16,920	16,500	19,746
Information Communication & Technology	22,053	-	-
Minor Curriculum	2,081	-	3,430
	2,129,956	529,351	2,011,353

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,356	-	6,907
Board of Trustees Fees	2,285	4,860	3,075
Board of Trustees Expenses	-	-	1,201
Communication	7,005	6,100	6,985
Consumables	11,695	8,896	13,044
Operating Lease	(2,191)	50,000	3,194
Other	47,142	44,420	114,498
Employee Benefits - Salaries	170,433	162,821	160,443
Insurance	11,307	17,977	30,170
Service Providers, Contractors and Consultancy	10,000	15,000	9,000
Healthy School Lunch Programme	127,180	-	-
	<u>391,212</u>	<u>310,074</u>	<u>348,517</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,009	10,956	10,923
Cyclical Maintenance Expense	4,350	10,000	4,405
Grounds	34,900	27,000	40,970
Heat, Light and Water	77,429	100,000	86,004
Rates	8,064	4,400	3,630
Repairs and Maintenance	43,925	12,000	25,055
Use of Land and Buildings	616,670	-	708,421
Security	2,506	-	5,024
Employee Benefits - Salaries	221,324	233,581	218,309
Motor Vehicle Costs		10,000	19,012
Consultancy and Contract Services	716	-	-
	<u>1,022,893</u>	<u>407,937</u>	<u>1,121,753</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	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	507,221	369,363	236,842
Bank Call Account	-	113,618	114,588
Cash and cash equivalents for Statement of Cash Flows	<u>507,221</u>	<u>482,981</u>	<u>351,430</u>

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

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	35,365	47,399	27,858
Banking Staffing Underuse	-	-	7,563
Teacher Salaries Grant Receivable	138,704	92,554	148,221
	<u>174,069</u>	<u>139,953</u>	<u>183,642</u>
Receivables from Exchange Transactions	35,365	47,399	27,858
Receivables from Non-Exchange Transactions	138,704	92,554	155,784
	<u>174,069</u>	<u>139,953</u>	<u>183,642</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	1,158,450	-	-	-	(48,920)	1,109,530
Building Improvements	236,850	22,993	-	-	(6,966)	259,624
Furniture and Equipment	402,917	100,359	(48,117)	-	(39,285)	409,127
Information and Communication Tech	16,238	32,539	-	-	(13,085)	35,692
Motor Vehicles	19,239	-	-	-	(11,738)	7,501
Leased Assets	114,261	71,248	(857)	-	(68,360)	116,292
Library Resources	78	215	-	-	(42)	251
Balance at 31 December 2021	<u>1,948,033</u>	<u>227,354</u>	<u>(48,974)</u>	<u>-</u>	<u>(188,396)</u>	<u>1,938,017</u>

The net carrying value of equipment held under a finance lease is \$116,292 (2020: \$114,261)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2021	\$	\$	\$
Buildings	1,956,794	(847,264)	1,109,530
Building Improvements	287,377	(27,753)	259,624
Furniture and Equipment	848,235	(439,108)	409,127
Information and Communication	342,723	(307,031)	35,692
Motor Vehicles	171,748	(164,247)	7,501
Leased Assets	234,843	(118,551)	116,292
Library Resources	22,352	(22,101)	251
Balance at 31 December 2021	<u>3,864,072</u>	<u>(1,926,055)</u>	<u>1,938,017</u>

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$	\$	\$	\$
Buildings	1,956,794	(847,264)	1,109,530	1,956,794	(798,344)	1,158,450
Building Improvements	287,377	(27,753)	259,624	257,555	(20,705)	236,850
Furniture and Equipment	848,235	(439,108)	409,127	802,821	(399,904)	402,917
Information and Communication	342,723	(307,031)	35,692	310,185	(293,947)	16,238
Motor Vehicles	171,748	(164,247)	7,501	171,748	(152,509)	19,239
Leased Assets	234,843	(118,551)	116,292	323,268	(209,007)	114,261
Library Resources	22,352	(22,101)	251	22,137	(22,059)	78
Balance at 31 December 2020	<u>3,864,072</u>	<u>(1,926,055)</u>	<u>1,938,017</u>	<u>3,844,508</u>	<u>(1,896,475)</u>	<u>1,948,033</u>

10. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operating Creditors	68,290	90,017	108,045
Accruals	8,096	4,833	4,940
Employee Entitlements - Salaries	138,704	92,554	148,221
Employee Entitlements - Leave Accrual	68,882	33,487	52,615
	<u>283,972</u>	<u>220,891</u>	<u>313,821</u>
Payables for Exchange Transactions	283,972	220,891	313,821
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>283,972</u>	<u>220,891</u>	<u>313,821</u>

The carrying value of payables approximates their fair value.

11. Borrowings

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due in One Year	18,000	18,000	18,000
Due Beyond One Year	22,500	40,500	40,500
	<u>40,500</u>	<u>58,500</u>	<u>58,500</u>

The school has borrowings at 31 December 2021 of \$40,500 (31 December 2020: \$58,500). This loan is from EECA for the purchase of solar panels. This loan is unsecured and interest free.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	28,280	10,894	15,748
	<u>28,280</u>	<u>10,894</u>	<u>15,748</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	64,195	64,195	59,790
Increase to the Provision During the Year	8,505	-	8,839
Adjustment to the Provision	(4,155)	(64,195)	(4,434)
Use of the Provision During the Year			-
Provision at the End of the Year	<u>68,545</u>	<u>-</u>	<u>64,195</u>
Cyclical Maintenance - Current	60,512	-	60,178
Cyclical Maintenance - Term	8,033	-	4,017
	<u>68,545</u>	<u>-</u>	<u>64,195</u>

14. 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	54,811	58,312	34,994
Later than One Year and no Later than Five Years	45,422	45,422	36,388
Future finance charges	(10,707)	(10,707)	(8,421)
	<u>89,526</u>	<u>93,027</u>	<u>62,961</u>
Represented by			
Finance lease liability - Current	47,561	34,591	29,269
Finance lease liability - Term	41,965	58,436	33,692
	<u>89,526</u>	<u>93,027</u>	<u>62,961</u>

15. Funds Owed (Held) for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
211637 Gym Roof	211637	(1,980)	-	-	-	(1,980)
SIPS Shade Sail	222593	(1,600)	1,600	-	-	-
SIP Solar System	233990	-	69,473	(69,473)	-	-
1: Security Cameras	233366	-	-	(14,374)	-	(14,374)
AMS: 1: Kura Teina: Autex	235346	-	-	(4,394)	-	(4,394)
1,5: Window Tinting	233368	-	-	(15,370)	-	(15,370)
Totals		<u>(3,580)</u>	<u>71,073</u>	<u>(103,611)</u>	<u>-</u>	<u>(36,118)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(36,118)
Funds Due from the Ministry of Education	-
	<u>(36,118)</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Heat Pumps	212606	(2,800)	2,800	-	-	-
Gym Roof	211637	5,433	-	(7,413)	-	(1,980)
SIPS Shade Sail	222593	-	40,500	(42,100)	-	(1,600)
Totals		<u>2,633</u>	<u>43,300</u>	<u>(49,513)</u>	<u>-</u>	<u>(3,580)</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,285	3,075
<i>Leadership Team</i>		
Remuneration	800,479	776,845
Full-time equivalent members	8.00	8.85
Total key management personnel remuneration	<u>802,764</u>	<u>779,920</u>

There are 7 members of the Board excluding the Principal. The Board had held full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met and times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 1
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	3.00	4.00
110 - 120	1.00	1.00
	<u>4.00</u>	<u>5.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

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:

(a) \$49,800 contract for the Gym Roof as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,820 has been received (2020: \$44,820) of which \$46,800 has been spent (2020: \$46,800) on the project to balance date. This project has been approved by the Ministry; and

(b) contract for the Security Cameras as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,374 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) contract for the Teina Autex as agent for the Ministry of Education. This project is fully funded by the Ministry and \$4,394 has been spent on the project to balance date. This project has been approved by the Ministry.

(2020: (a) \$46,216 contract for the SIPS Shade Sail as agent for the Ministry of Education. This project is fully funded by the Ministry and \$40,500 has been received of which \$42,100 has been spent on the project to balance date. This project has been approved by the Ministry.)

(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	5,184	5,184
Later than One Year and No Later than Five Years	6,480	11,664
Later than Five Years	-	-
	<u>11,664</u>	<u>16,848</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	507,221	482,981	351,430
Receivables	174,072	139,953	183,642
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	681,293	622,934	535,072

Financial liabilities measured at amortised cost

Payables	283,972	220,891	313,821
Borrowings - Loans	40,500	58,500	58,500
Finance Leases	89,526	93,027	62,961
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	413,998	372,418	435,282

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. Breach of Law - Statutory Reporting

The Board did not submit its annual financial statements to the Auditor-General within 90 days after the end of the financial year, which is a breach of its obligations under Section 135 of the Education and Training Act 2020.

The Board of Trustees has failed to comply with section 137 of the Education and Training Act 2020, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2022.

Te Rangi Aniwaniwa

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,292 (excluding GST). The funding was spent on sporting endeavours.



NGĀ WHĀINGA 2021

Niwa Goals



TE RANGI ĀNIWANIWA

NGĀ WHĀINGA 2021

Kia ū ki te reo, kia tino rawe ngā kaimahi, kia tūtuki ngā whāinga mātauranga, kia mahitahi me te whānau

KAIMAHI	MARAU	NGĀ RAWA	TAUIRA ME TE WHĀNAU
KURA TEINA Kaimahi Tari Kairiwhi 2 x Raukura Tohu Kaiako	NGĀ TIROHANGA NUI / MAJOR FOCUS NGĀ MĀTAUTAU: EXTERNAL EXAMS Kia tutuki 85% o ngā tauira i ngā mātautau a waho	HE MAHI NUI MAJOR PROJECT KURA TEINA Papa Hiko—Solar Power Paatu hōu me ngā rawa (vertiface & furniture) Papa Poitukohu hōu	NGA TIKANGA O TE KURA SCHOOL CULTURE Atua Matua Te Reo Māori Te Aho Matua - Ngā hua o te ako Ko te kairangi he āhua o ia rā He kura Hauora He kura Wai Māori He kura Para Kore Ngā tikanga o Muriwhenua Tū rangatira ahakoa ki hea Hui whakauru whānau hōu Kua rāhuiitia te tarutaru me te waipiro
WHAREKURA Kaiako Jnr Science Tau 9-10 Kaiako Hākinakina Kaiako Ngā Toi Huarahi Ūmanga	NGĀ WHAINGA MĀTAURANGA Kura Teina Ka taea ngā ākonga tau 1-8 te pānui, te tuhi, te kōrero me te Pangarau, ki tōna taumata runga ake noa Kia eke ngā tauira ki ngā taumata marau tika e tika ana mō tōna reanga	WHAREKURA 56 Rīhi Rorohiko Ngā wāhanga rūmaki reo Te Whakahōungia o te Wharekura	WĀNANGA Reo Rangatiratanga Huarahi umanga
KAI AKO TOHUNGA SPECIALIST / TUTORS WHAREKURA SENCO Huarahi Ūmanga Kapa Haka	Wharekura Ngā mātautau a te mutunga o ia wāhanga Tau 9 10 ngā whiwhinga ia wāhanga Tau 10 10 ngā whiwhinga ia wāhanga Tau 11 10 ngā whiwhinga ia wāhanga Tau 12 10 ngā whiwhinga ia wāhanga Tau 13 kia mutu ngā whiwhinga mō te urunga ki ngā whare wānanga UE	TE PUNA WAIORA Rawa hōu mo te Pakari Tinana Ngā whakaahua hōu (Murals)	
WHAKANGŪNGŪ PROFESSIONAL DEVELOPMENT Mahi tahi me ngā kōhanga reo, Mauri, Te Rito Mahi tahi me ngā KKM o Te Tai Tokerau Tautoko kaiako hōu Te Marau ā Kura—Te Toitūtanga Professional Growth Cycle (PGC) Te Reo Māori Kaimahi ora—NIWAFIT NZQA - moderation/aromatawai Digital technology Snr Management Specialised subjects/areas	NGA TIROHANGA ITI / MINOR FOCUS Rā Hākinakina ā kura Pō Matariki NGĀ HUIHUINGA: EVENTS Tai Tokerau Kapa Haka Nationals - Ngā Māhuri Wharekura Kapa Haka Regionals Manu Aute Wāhanga 2 Ngā Manu Kōrero Regionals & Nationals Pū Kōrero—Wāhine Toko i te Ora Wiki Hākinakina	NGĀ WAKA / TRANSPORT Hoko wēne hōu x 2	WHĀNAU Kia tae mai ngā tauira ia rā Kia kākahu pai ngā tauira Kainga kōrero Kia mahi kainga E 2 ngā hui Aho Matua ia tau Kohi pūtea E 2 ngā hui ā whānau ia tau
KIA Ū/TO MAINTAIN Te Reo i ngā wāhi katoa Kaimahi ora—Niwaft (hei tauira mo ngā ākonga)	NGĀ MAHI KURA: PROMOTIONS Kura Pānui mā runga Puka Mata me te ipurangi KIA HĀNGAI / TO DEVELOP He Māhere Rautaki mō te Hākinakina	NGĀ TURE / COMPLIANCE Te Hauora Te Haumarutanga (Fire/Lockdown/Tsunami) Kaupapa here mō ngā Kaimahi	HĀKINAKINA Kauhoe Poitukohu Nētiporo Triathlon Waka ama Hahau pōro Paa NASA Ngā taakaro ā kura, ā rohe, ā motu



NGĀ WHĀINGA 2021 *Kaimahi*



NGĀ WHĀINGA 2021

Kaimahi

<i>Kura Teina</i>		HE KŌRERO ANŌ	BOT
• Kaimahi Tari	<input checked="" type="checkbox"/>	Edwina rāua ko Atareta - He wāhine puku mahi, whakapau kaha ki ngā tini kaupapa o te Kura.	★★★★★
• Kairīwhi	<input checked="" type="checkbox"/>	Ko Rima, ko Edwina, Ko Atareta, Ko Maria, ko Ani - Ko te nuinga he Raukura o Niwa	★★★★★
• 2x Raukura Tohu Kaiako	<input checked="" type="checkbox"/>	Ko tēnei te tau mutunga o Edwina rāua ko Maria ki raro i Te Wānanga o Raukawa - Tohu Kaiako	★★★★★

<i>Wharekura</i>		HE KŌRERO ANŌ	BOT
• Kaiako Jnr Science Tau 9-10	<input checked="" type="checkbox"/>	Tia Waitai-Henare i noho ki raro i ngā parirau o Nazra (Kaiako Pūtaiao)	★★★★★
• Kaiako Hākinakina	<input checked="" type="checkbox"/>	Dena-Maree Hemara te kaiwhakahaere o Niwa Tupua / Te Oranganui mō ngā Tau 9-13	★★★★★
• Kaiako Ngā Toi	<input checked="" type="checkbox"/>	Rawiri Bhana	★★★★★
• Huarahi Ūmanga	<input checked="" type="checkbox"/>	Keringawai Evans-Larkins	★★★★★

<i>Kaiako Tohunga</i>		HE KŌRERO ANŌ	BOT
• SENCO	<input checked="" type="checkbox"/>	Pou Tiaki Kura Teina Tau 1-8 - Maryanne. Pou Tiaki Wharekura Tau 9-13 - Keringawai	★★★
• Huarahi Ūmanga	<input checked="" type="checkbox"/>	Hira / Keringawai - Gateway / Wānanga	★★★★★
• Kapa Haka	<input checked="" type="checkbox"/>	Te Whānau Waitai-Henare (Chris, Sandra, Rawiri, Tia, Raninikura)	★★★

NGĀ WHĀINGA 2021

Kaimahi

Whakangungū		HE KŌRERO ANŌ	BOT
• Mahi tahi me ngā Kōhanga Reo, Mauri, Te Rito, Rangaunu	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	★
• Mahi tahi me ngā KKM o Te Tai Tokerau	<input checked="" type="checkbox"/>	Ia wāhanga ka hui me ngā Tumuaki o Te Kōtiū mō ngā Kaupapa o te Wā. Ko te Mate Urutā he kaupapa nui i ngā marama kua taha ake nei. Me mihi kia Hira mō tōna ārahitanga i ngā KKM	★★★★★
• Tautoko kaiako hōu - Whatukura	<input checked="" type="checkbox"/>	Merita - Te Rūnanga Kaiako Hōu - Deb, Ngāiōtanga, Kia Ātamai - Rangaranga i te Te Aho	★★★★★
• Te Marau ā Kura - Te Toitūtanga	<input checked="" type="checkbox"/>	Tapu Mahi by Mahi - Reading recovery Māhina Selby. Pangarau - Ana Pīpī Future	★★★★★
• Professional Growth Cycle (PGC)	<input checked="" type="checkbox"/>	Learning Solutions (Kanohi ki te kanohi)	★★★★★
• Te Reo Māori	<input checked="" type="checkbox"/>	Wāhanga 1 - 4 i ngana tonu ki ngā Atua Māori me ngā Taiao	★★★★★
• Kaimahi Ora - NIWAFIT	<input checked="" type="checkbox"/>	Ia Rātū & Rāpare 3pm - Amy Wāhanga 1-4 (Wiki 2 -8) ki Te Puna Ora	★★★★★
• NZQA - moderation /aromatawai	<input checked="" type="checkbox"/>	Ia rua wiki o te Rāapa ka hui te Wharekura me Nazra	★
• Digital Technology	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	★★★★★
• Snr Management	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	★★★
• Specialised subject/areas	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	★

Kia Ū		HE KŌRERO ANŌ	BOT
• Te Reo i ngā wāhi katoa	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga, e ngana tonu ana.	★★★
• Kaimahi ora - Niwafit (hei tauira mo ngā akonga)	<input checked="" type="checkbox"/>	Ia Rātū & Rāpare 3pm - Amy Wāhanga 1-4 (Wiki 2 -8) ki Te Puna Ora	★★★★★

NGĀ WHĀINGA 2021

Kaimahi

2022 - Hei anga whakamua

- Ngā Whakangungu (PLD) - me aro ki te taha Hangarau, te tohu o te Kaiarahitanga, me ngā wāhanga o ngā marau.
- Ngā Wāhanga Reo - Ka hanga he wāhi rūmaki reo mō te Wharekura. E tatari ana mō te taenga mai o ngā ruma hōu.
- Kura Teina Tari Matua



NGĀ WHĀINGA 2021 *Marau*

NGĀ WHĀINGA 2021

Marau

<i>Nga Matautau</i>		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> Kia tutuki 85% o ngā tauira i ngā whakamātautau a waho 	<input checked="" type="checkbox"/>	E tatari tonu ana mō ngā hua. Ka puta ēnei kōrero hei te Wāhanga 1 o 2022. Tāria te wā!	★★★★★

<i>Whāinga Matauranga Kura Teina</i>		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> Ka piki kōtahi te reanga ake, ngā ākonga Tau 1-8 mō te pānui, te tuhi, te kōrero, me te Pāngarau. 	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā Ahakoa kāore ngā tamariki i eke, i whanake tonu rātou.	★★★

L2 ENG	14	14	14		14
L3 BIO/SCI	13				12
L3 TAH	15	15	15		5
L3 HAUORA	14	4	4		
L3 TRM	28	28	12		24
L3 DANCE	14	14	14		10
L3 TRR	8	13	10		4
L3 MAT	3	3			

NGĀ WHĀINGA 2021

Marau

Wharekura		HE KŌRERO ANŌ	BOT
• Ngā mātautau a te mutunga o ia wāhanga	<input checked="" type="checkbox"/>	Tau 9 67% with 10 or more credits at NCEA L1 100% have 25 + credits at Level 1 This year we offered only 30 whiwhinga to tau 9 compared to 40 in the past because we did not do TAI subject and MPA. MPA has become TAH and is being offered as a pilot this year and next year in tau 11,12 and 13. TAI will also be offered as a pilot next year in Tau 9. Meeting the target of 30 whiwhinga was harder to achieve this year because hospitality was struggling to get any work done due to Covid. There was not enough time to assess the students. Same with the TRM standards, students did not complete much work online so there was not enough evidence to award them any grades.	★★★★★
• Tau 9 - 10 ngā whiwhinga ia wāhanga	<input checked="" type="checkbox"/>		★★★★★
• Tau 10 - 10 ngā whiwhinga ia wāhanga	<input checked="" type="checkbox"/>		★★★★★
• Tau 11 - 10 ngā whiwhinga ia wāhanga	<input checked="" type="checkbox"/>	Tau 10 77% have 50+ credits in total at Level 1 100% have 10+ credits Level 2 86% @ 80+ credits at level 1 Same as Tau 9, they did not do TAI and MPA Level 2 this year. The level 2 credit count now depends upon level 2 TRM exam results. Our focus mainly was to get the seniors through the assessments this year.	★★★★★
• Tau 12 - 10 ngā whiwhinga ia wāhanga	<input checked="" type="checkbox"/>	Tau 11 71% @ 30+credits at Level 2 86% @ 4 credits at Level 3 *86% have NCEA level 1 Majority target met. 2 taura are behind as they joined us this year with very few credits attained from their previous Kura	★★★★★
• Tau 13 - kia mutu ngā whiwhinga mō te urunga ki ngā whare wānanga	<input checked="" type="checkbox"/>	Tau 12 *100% have NCEA level 2 credit *100% have 20+ NCEA level 3 credits 1 taura has not attended Kura since term 2 Target met except for 1 taura. Taura has not been attending the Kura since term 2	★★★★★
		Tau 13 100% met the target with 40+ credits at Level 2-3 100% NCEA Level 3 Close to meeting target of 100% UE provided 1 taura completes and submits her Dance credits	

Nga Tirohanga iti		HE KŌRERO ANŌ	BOT
• Rā Hākinakina ā Kura	<input checked="" type="checkbox"/>	Tātai Kura - Tātai Whetu Ngā KKM e toru, ngā kaupapa hākinakina, tākaro, kaitahi, haka.	★★★★★
• Pō Matariki	<input checked="" type="checkbox"/>	Āe - \$8500 te rahi o te pūtea i kohia mō ngā kaupapa-ā-Kura. He pō kii pai i te kai, ngā toi, te kapa haka me ngā mahi puoro.	★★★★★

NGĀ WHĀINGA 2021

Marau

<i>Nga Huihuinga</i>		HE KŌRERO ANŌ	BOT
• Wharekura Kapa Haka Regionals	<input checked="" type="checkbox"/>	Āe - I tae tuarua kia Kaikohe.	★★★★★
• Te Hiku Manu Kōrero Wāhanga 3	<input checked="" type="checkbox"/>	Āe - Te Hiku Manu Kōrero Speeches (Wāhanga Te Reo Māori 1st Te Pua Tawhiwhi. Tau 5, 1st Haylo Tau 6, 1st Shelby Tau 7, 2nd Hineteaio Tau 8, English section 3rd Chelsea Tau 8)	★★★★★
• Ngā Manu Kōrero Regionals & Nationals	<input checked="" type="checkbox"/>	Āe - I tae tuatahi a Elite mō Te Reo mō ngā Tuakana Tāne, I tae tuatahi a Pounamu mō Te Reo mō ngā Teina Tāne.	★★★★★
• Pū Kōrero Wāhine Toko i te Ora	<input checked="" type="checkbox"/>	Āe - I tae atu a Elite, Haylo, Te Pua Tawhiwhi ki te whakatatae.	★★★★★
• Wiki Hākinakina	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	☆☆☆☆☆

<i>Nga Mahi Kura</i>		HE KŌRERO ANŌ	BOT
• Kura Pānui mā runga Pukamata me te ipurangi	<input checked="" type="checkbox"/>	Kōunga katoa ngā Kura Pānui me ngā kōrero ki runga i a Pukamata	★★★★★

NGĀ WHĀINGA 2021

Marau

Kia hangai		HE KŌRERO ANŌ	BOT
• He Māhere Rautaki Reo mō te Kura	<input checked="" type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	☆☆☆☆☆

2022 - Hei anga whakamua

- Return of Tikanga ā Iwi into Wharekura program
- To look for a Kaiako to deliver Physical Education / Hauora
- Offer alternative TRM program (inclusive of US)
- Review curriculum learning program
- Review teaching strategies/differentiate
- Review assessment mode
- Assessment schedule exemplar
- Engage additional learning support networks (RTLb, extra reo lessons, reo ki te kāinga)
- Feedback/feedforward (google docs/self/peer/teacher feedback/forward in comments, open ended pātai)
- Āhuatanga Ako IEP - focus on subjects for their chosen career path (TRM, Dance, Gateway courses, Goal)
- PBL - Project-Based Learning Tau 9-11
- Kia haere tonu te Hōtaka mō Māui
- Whakaari



NGĀ WHĀINGA 2021

Ngā Rawa



NGĀ WHĀINGA 2021

Ngā Rawa

<i>Kura Teina</i>		HE KŌRERO ANŌ	BOT
• Papa Hiko Solar Power	<input checked="" type="checkbox"/>	Kua oti tēnei kaupapa mō te Puna Wai me te Wharekura	★★★★★
• Paatu Hou me ngā rawa	<input type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	☆☆☆☆☆
• Papa Poitukohu	<input type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	☆☆☆☆☆

<i>Wharekura</i>		HE KŌRERO ANŌ	BOT
• 56 Rīhi Rorohiko	<input checked="" type="checkbox"/>	I rīhi he rorohiko mō ia tauira o te Wharekura	★★★★★
• Ngā Wāhanga Rūmaki Reo	<input type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	☆☆☆☆☆
• Te whaka- houtanga o te Wharekura	<input checked="" type="checkbox"/>	I oti mārika tēnei kaupapa mō te Wharekura. He ataahua ngā rawa	★★★★★

<i>Te Puna Waiora</i>		HE KŌRERO ANŌ	BOT
• Rawa hōu mō te Pakari Tinana	<input checked="" type="checkbox"/>	E whakamīharo ana ngā tamariki, ngā whānau, ngā Kaimahi me te hāpori	★★★★★
• Ngā whakaahua hōu (Murals)	<input type="checkbox"/>	Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā	☆☆☆☆☆

NGĀ WHĀINGA 2021

Ngā Rawa

Ngā Waka		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> Hoko wēne hōu x 2 	<input checked="" type="checkbox"/>	Nō - rawa mātou i whai wā te hoko wēne hōu	☆☆☆☆☆

Tiaki ngā rawa		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> Tiaki ngā rawa (Fire/Lockdown/Tsunami) 	<input checked="" type="checkbox"/>	Āe kua tutuki ngā hiahia ki ēnei wāhanga	★★★★☆
<ul style="list-style-type: none"> Kaupapa Here mō ngā Kaimahi 	<input checked="" type="checkbox"/>	Kua whakatikahia ngā kōpaki, ā, ka whakarite mō te tau hōu 2022	★★★★★

Ngā Ture		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> Te Hauora 	<input checked="" type="checkbox"/>	Health & Safety	★★★★★
<ul style="list-style-type: none"> Te Haumarutanga 	<input checked="" type="checkbox"/>	Kua tutuki ēnei taha ki tēnei wāhanga	★★★★★
<ul style="list-style-type: none"> Kaupapa here mō ngā kaimahi 	<input checked="" type="checkbox"/>	Āe kua tutuki ngā hiahia ki ēnei wāhanga	★★★★★

2022 - Hei anga whakamua

- 5YA / 10YPP kua oti te rarangi mahi mō te Kura. Ka hāngai he rarangi wā hei otinga mō te tau 2022, Kura Teina Toilets / Admin Area
- Kura Teina - Te Tuanui, ngā Paatu, ngā mea whakarākei / Toi i ngā rawa, ngā māra kai / whenua, Akomanga x 1 (Transition Room)
- Wharekura - 2 Akomanga Hōu mō Ingarihi / Pangarau kia hanga he wāhi mō te Reo Pākeha, Hangarau / Rorohiko
- Te Punawai-Ora - Me oti i ngā whakaahua (murals), me whai pūtea mō ētahi atu rawa pakari tinana
- Ngā Waka - Me whakahou i ngā waka
- Covid signage displayed in and around the Kura (Entry / Exit, Drop in / off points, Akomanga, TPWO)



NGĀ WHĀINGA 2021

Tauira me te Whānau



NGĀ WHĀINGA 2021

Tauira me te Whānau

Ngā Waka		HE KŌRERO ANŌ	BOT
• Atua Matua	<input checked="" type="checkbox"/>	E haere tonu ana ko ngā mahi	★★★★★★
• Te Reo Māori	<input checked="" type="checkbox"/>	He kaha Te Reo Pākehā, me kaha ake tātou! Me hanga he wāhi reo Pākehā	☆☆☆☆☆
• Te Aho Matua - Ngā hua o te ako	<input checked="" type="checkbox"/>	He ataahua ngā tohu hōu o TAM. Mihi ki ngā tauira me Whāea Te Awatea	★★★★★★
• Ko te kairangi he āhua o ia rā	<input checked="" type="checkbox"/>	He kairangi te mahi o ia te rā ā Mātauranga, Hākinakina me te Kapa Haka	★★★★★★
• He kura Hauora	<input checked="" type="checkbox"/>	Niwa Tupua - kua tutuki pai tēnei kaupapa o te Kura	★★★★★★
• He kura Wai Māori	<input checked="" type="checkbox"/>	Kua whakahōungia ngā puna wai me ngā tepe, he ataahua	★★★★★★
• He kura Para kore	<input checked="" type="checkbox"/>	Āe, e haere tonu ana tēnei kaupapa rangatira	★★★★★★
• Tū Ahiahi Hākinakina / Kapa Haka	<input checked="" type="checkbox"/>	Horekau he Tū Ahiahi i tēnei tau, hoinō i haere tonu me te Kapa Haka	★★★★★★
• Ngā Tikanga o Muriwhenua	<input checked="" type="checkbox"/>	Āe kua tutuki ngā hiahia ki ēnei wāhanga	★★★★★★
• Tū rangatira ahakoa ki hea	<input checked="" type="checkbox"/>	Āe kua tutuki ngā hiahia ki ēnei wāhanga	★★★★★★
• Hui whakauru whanau hōu	<input checked="" type="checkbox"/>	Āe ka hui me ngā whānau e rua wā o ia te tau	★★★★★★
• Kua rāhuitia te tarutaru me te waipiro	<input checked="" type="checkbox"/>	I te timatanga o tēnei tau he nui ngā tamariki kai i te haurehu. I hui ngātahi te whānau me ngā Kaiako, ā i hanga he tukanga hei hakakorengia i tēnei pūahi	★★★★★★

NGĀ WHĀINGA 2021

Tauira me te Whānau

Wānanga		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> • Reo • Rangatiratanga • Huarahi Umanga 	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<p>Āe kua tutuki ngā hiahia ki ēnei wāhanga 3 / 4 Kura Reo i tutuki</p> <p>Āe kua tutuki ngā hiahia ki ēnei wāhanga</p> <p>Āe kua tutuki ngā hiahia ki ēnei wāhanga</p>	<p>★★★★★</p> <p>★★★★★</p> <p>★★★★★</p>

Whānau		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> • Kia tae mai ngā tauira iā rā • Kia kākahu pai ngā tauira • Kainga Kōrero • Kia mahi kainga • Hui Aho Matua x 2 • Kohi putea • E 2 ngā hui whanau ia tau 	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<p>Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā</p> <p>Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā</p>	<p>☆☆☆☆☆</p> <p>★★★★★</p> <p>★★★★★</p> <p>★★★★★</p> <p>☆☆☆☆☆</p> <p>★★★★★</p> <p>★★★★★</p>

Hākinakina		HE KŌRERO ANŌ	BOT
<ul style="list-style-type: none"> • Kauhoe • Poitukohu • Nētupaoro • Triathlon • Waka ama • Hahau pōro • Paa • NASA • Nga tākaro a kura, a rohe, a motu 	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<p>Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā</p> <p>Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā</p> <p>Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā</p> <p>Nō - kāhore mātou i tutuki i tēnei whāinga nā te Mate Urutā</p>	<p>★★★★★</p> <p>★★★★★</p> <p>★★★★★</p> <p>☆☆☆☆☆</p> <p>★★★★★</p> <p>☆☆☆☆☆</p> <p>☆☆☆☆☆</p> <p>☆☆☆☆☆</p> <p>★★★★★</p>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE RANGI ANIWANIWA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Rangi Aniwaniwa (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, 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 Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 7 April 2025.
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.

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities

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 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 School's approved budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material

uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Statement of Responsibility, Members of the Board, Kiwisport and Analysis of Variance, 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 (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 School.



Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand

TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

KI TE HUNGA PĀNUI I NGĀ TAUĀKĪ PŪTEA A TE RANGI ĀNIWANIWA MŌ TE TAU I MUTU I TE 31 HAKIHEA 2021

Ko te Kaitātari Matua te kaiarotake i Te Rangi Āniwaniwa (te Kura). Nāna ahau, a Angela Edwards i āta tohu kia arotake i ngā tauākī pūtea a te Kura i raro i tōna mana, me te whakamahi anō i ngā kaimahi me ngā rawa a BDO Northland.

Te whakataurua

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi 2 ki te 20, arā, ko te *tauākī tūnga pūtea* i te 31 Hakihea 2021, ko te *tauākī o ngā whiwhinga me ngā whakapaunga whānui*, te *tauākī o ngā panoni ki ngā rawa more/tūtanga me te tauākī kapewhiti* mō te tau i eke i taua rangi, me ngā *whakamārama mō ngā tauākī pūtea kei reira ngā kaupapahere kaute me ētahi atu whakamārama e hāngai ana*.

Ki tō mātou whakaaro iho, ko ngā tauākī pūtea a te Kura:

- e whakaatu tika ana, i ngā āhuatanga kikokiko katoa:
 - i tōna tūnga pūtea i te 31 Hakihea 2021; tae atu ki
 - āna mahi whakahaere pūteame ngā kapewhiti mō te tau i mutu i taua rā; ā
- e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa, ā, kua whakatakotoria i runga anō i ngā whakahau a te Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

I oti tā mātou arotakenga i te 7 Paengawhāwhā 2025 .
Koia nei hoki te rā i whakaputaina ai tēnei whakataurua.

Kei raro nei ngā whakamārama mō te pūtakenga mai o te whakataurua nei. Kei te whakaaturia anō ngā kawenga kei runga i te Poari Kaitiaki me ngā kawenga kei runga i a mātou, ka whakamāramatia hoki tā mātou tū motuhake.

Te pūtake o tā mātou whakataurua

He mea whakahaere te arotakenga i runga anō i ngā Paerewa Tātari Kaute a te Kaiarotakei Matua, kei roto nei e mau mai ana ngā Paerewa Tātari Kaute o te Ao (ki Aotearoa) i tukuna e Te Kāwai Ārahi Pūrongo Mōwaho. He whānui ake te whakamārama o ā mātou kawenga i raro i aua paerewa i te wāhanga Ngā kawenga kei runga i te kaitātari o tā mātou pūrongo.

Kua tutuki i a mātou ā mātou kawenga i raro i Ngā Paerewa Tātari Kaute a te Kaiarotake Matua.

E whakapono ana mātou kua riro mai ngā taunakitanga tātari kaute e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakataurua tātari kaute.

Ngā kawenga kei runga i te Poari

Kei te Poari te kawenga mō te taha ki te Kura mō te whakarite i ngā tauākī pūtea kia tika te whakaatu, ā, kia ū hoki ki ngā tikanga mahi kaute whānui i Aotearoa..

Kei te noho haepapa anō te Poari mō te wāhi ki ngā whakataki tara ā-whare e whakaaro ana ia me mātua whakarite e takoto ai ngā tauākī pūtea, kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei.

Ina whakaritea ana ngā tauākī pūtea, kei te Poari te kawenga mō te taha ki te Kura ki te tātari i te kaha o te Kura kia haere tonu hei pakihi. Kei te Poari anō hoki te kawenga mō te whāki, ina hāngai, i ngā take e pā ana ki te taruna ka noho tuwhera haere tonu te kura me te whakamahi i te kaupapa kaute o taua taruna, engari rawa arā he takune ki te kati, te hanumi rānei i te Kura, kāore he kōwhiringa rānei i tua atu i te kati, te hanumi rānei.

Ka hua ake ngā kawenga kei te Poari i te wāhanga 134 o Te Ture Mātauranga me te Whakangungu 2020.

Ngā kawenga kei runga i te kaitātari kaute mō te tātari i ngā tauākī pūtea

E whai ana mātou ki te whiwhi i te whakatūturu whaitake mō te āhua whānui o ngā tauākī pūtea, arā kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei, ā, ki te tuku pūrongo kaitātari kei roto ko tā mātou whakatau.

Ko tēnei mea te whakatūturu whaitake he whakatūturu taumata teitei, engari ehara i te kī taurangi mā te whakahaere i te tātari e ai ki Ngā Paerewa Tātari Kaute a te Kaiarotake Matua ka kitea i ngā wā katoa he hapa whaikiko mēnā kei reira tētahi. Ko te hapa whaikiko, he rahinga, he whākinga rānei e rerekē ana, e ngaro ana rānei, ā, ka hua mai pea i te mahi māminga, i te hapa pokerehū rānei. E whakaarohia ana te hapa whaikiko hei mea whaikiko mēnā, ahakoa takitahi, ahakoa tōpū, ko te tūmanako whaitake tērā tonu pea ka awea ngā whakatau a ngā kaupānui i muri i te pānui i aua tauākī pūtea.

Mō ngā mōhiohio tohatoha pūtea i pūrongotia i ngā tauākī pūtea, i herea ā mātou manatūnga ki te whakarite i whakaae ngā mōhiohio ki te mahere tohatoha pūtea a te Kura kua whakamanatia.

Kīhai mātou i aromātai i te haumarutanga me ngā mana i runga i te whakaputanga tāhiko o ngā tauākī pūtea

Hei wāhanga o te tātari e ai ki Ngā Paerewa Tātari Kaute a te Kaiarotake Matua, ka whakamahi mātou i te whakawā ngaio me te mau tonu ki te hokirua ngaio puta noa i te tātari. I tua atu:

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga tātari e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau tātari kaute. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea te mahi kūpapa, te hara poahere, ngā hapa māriri, ngā whakaporari, me te takahi i te whakataki tara ā-whare, ki te mahi māminga.
- Ka whai mōhiohio mātou ki ngā whakataki tara ā-whare e hāngai ana ki te tātari hei hoahoa tukanga tātari e hāngai ana ki ngā āhuatanga. Heoi anō, kāore e hoahoa aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakataki tara ā-whare a te Kura.
- Ka aromātai mātou i te hāngai o ngā kaupapa here kaute e whakamahia ana me te whaitake o ngā whakatau tata me ngā whāinga whai pānga, taha kaute nei, a te Poari.
- Ka hanga whakataunga mātou mō te hāngai o tā te Poari whakamahi i te kaupapa o te taruna ka noho tuwhera haere tonu te Kura, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā takahanga me ngā āhuatanga ka whakaatu kāore pea e taea e te Kura te noho tuwhera tonu mō muri atu. Mēnā ka whakatau mātou kei reira he kumukumu whaikiko, me miramira i ngā whāinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whāinga, me whakarerekē i tā mātou whakatau. E ahu mai ana ā mātou whakatau i ngā taunakitanga kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te Kura.
- Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whāinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.
- Ka whakawāngia e mātou te kaha tūpono puta ake o te hapa whaikiko i te pūnaha utu kaimahi te kura e mau tonu nei pea he hapa i roto. Nā konā, ka whāia ētahi tukanga hei whakaiti i te tūpono ara ake o te hapa whaikiko i taua pūnaha, he hapa tērā e whakatītaha, ki tā mātou titiro, i te māramatanga whānui o te hunga pānui ki ngā tauākī pūtea.

Kei te whakawhitiwhiti mātou ki te Poari mō te hōkai me te wā kua whakamaheretia mō te tātari kaute me ngā otinga hira o te tātari, tae atu ki ētahi hapa nui i te whakataki tara-ā-whare i kitea i te wā o te tātari.

E hua ake ana tēnei kawenga i te Ture Tātari Kaute Tūmatanui 2001.

Ētahi atu mōhiohio

Kei te Poari te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā whārangi 21 ki te 38, engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

Kāore i kapi i tā mātou whakatau mō ngā tauākī pūtea ērā atu mōhiohio, ā, kāore mātou e whakapuaki i te whakatau tātari, te whakatau whakatūturu rānei mō aua mōhiohio.

Mō te taha e pā ana ki tā mātou tātari i ngā tauākī pūtea, kei a mātou te kawenga ki te pānui i ērā atu mōhiohio. Mā te pēnei, e whai whakaaro ana mātou mēnā he ōrite kore aua atu mōhiohio ki ngā tauākī pūtea, ki ngā mōhiotanga rānei i riro i a mātou i te wā o te tātari, ko te āhua nei rānei he hapa whaikiko i roto. Mēnā, whai mai ana i ā mātou mahi, ko te whakatau he hapa whaikiko i roto i ērā atu mōhiohio, me pūrongo tēnā e mātou. Kāore i a mātou he mea hei pūrongo atu e pā ana ki tēnei.

Te tū motuhake

E noho motuhake ana mātou i te Kura e ai ki ngā whakaritenga tū motuhake a Ngā Paerewa Tātari Kaute a te KaiarotakeMatua, kei roto ko te Paerewa Ngaio me te Matatika 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* he mea tuku e Te Kāwai Ārahi Pūrongo Mōwaho.

I tua atu i te tātari kaute, karekau ō mātou hononga, ō mātou pānga ki te Kura.



Angela Edwards
BDO Northland
Mō te Kaitātari Matua
Kerikeri, Aotearoa