

TE KURA KAUPAPA MAORI O PUKEMIRO

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	3114
Principal:	Fiona McGrath
School Address:	14 Norman Senn Ave
School Postal Address:	P O Box 63, Kaitaia, 0441
School Phone:	09 408 4858
School Email:	lancia@pukemirokura.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Lisa McNab	Chairperson	Elected	Sep 2022
Fiona McGrath	Principal	ex Officio	
Sera Murray	Parent Rep	Co-opted	Sep 2022
Vanya Snowden	Parent Rep	Elected	Feb 2021
Rob Herewini	Parent Rep	Elected	Sep 2022
Raniera McGrath	Parent Rep	Elected	Feb 2020
Moana Mitchell	Parent Rep	Elected	Feb 2020
Iritana Smith	Staff Rep	Elected	Oct 2020
Raukura McNab-Hirawani	Student Rep	Elected	Sep 2022
Mereraina Piripi	Other	Co-opted	Sep 2022

Accountant / Service Provider: Education Services Ltd

TE KURA KAUPAPA MAORI O PUKEMIRO

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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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 - 25	Notes to the Financial Statements

Other Information

Kiwisport

Analysis of Variance

Te Kura Kaupapa Maori o Pukemiro

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Lisa McNab

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

Date: 22nd February 2022

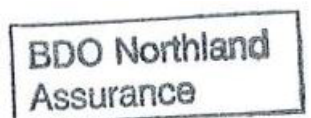
Fiona McGrath

Full Name of Principal

[Signature]

Signature of Principal

Date: 22nd February 2022



Te Kura Kaupapa Maori o Pukemiro
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,900,849	793,036	2,889,584
Locally Raised Funds	3	31,758	-	58,860
Interest income		9,299	-	15,251
Gain on Sale of Property, Plant and Equipment		2,500	-	-
		<u>2,944,406</u>	<u>793,036</u>	<u>2,963,695</u>
Expenses				
Locally Raised Funds	3	19,869	-	5,572
Learning Resources	4	1,712,520	329,482	1,702,575
Administration	5	273,369	-	341,098
Finance		3,527	-	2,188
Property	6	892,879	-	830,674
Depreciation	7	87,802	-	74,232
Transport		83,286	-	70,791
		<u>3,073,252</u>	<u>329,482</u>	<u>3,027,130</u>
Net Surplus / (Deficit) for the year		(128,846)	463,554	(63,435)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(128,846)</u>	<u>463,554</u>	<u>(63,435)</u>

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

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Te Kura Kaupapa Maori o Pukemiro Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		797,810	861,245	861,245
Total comprehensive revenue and expense for the year		(128,846)	463,554	(63,435)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		29,250	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	698,214	1,324,799	797,810
Retained Earnings		698,214	1,324,799	797,810
Equity at 31 December		698,214	1,324,799	797,810

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.

**BDO Northland
Assurance**

Te Kura Kaupapa Maori o Pukemiro Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	110,216	854,886	370,068
Accounts Receivable	9	223,474	107,190	93,578
GST Receivable		25,883	15,787	11,703
Inventories	10	-	9,321	12,629
Investments	11	334,498	315,841	326,432
Funds due from the Ministry of Education	16	38,791	-	-
		<u>732,862</u>	<u>1,303,025</u>	<u>814,410</u>
Current Liabilities				
Accounts Payable	13	262,155	191,424	175,215
Provision for Cyclical Maintenance	14	47,277	-	33,250
Finance Lease Liability - Current Portion	15	26,839	7,461	7,772
		<u>336,271</u>	<u>198,885</u>	<u>216,237</u>
Working Capital Surplus/(Deficit)		396,591	1,104,140	598,173
Non-current Assets				
Property, Plant and Equipment	12	359,063	291,203	263,865
		<u>359,063</u>	<u>291,203</u>	<u>263,865</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	26,836	48,900	23,800
Finance Lease Liability	15	30,604	21,644	40,428
		<u>57,440</u>	<u>70,544</u>	<u>64,228</u>
Net Assets		<u>698,214</u>	<u>1,324,799</u>	<u>797,810</u>
Equity		<u>698,214</u>	<u>1,324,799</u>	<u>797,810</u>

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

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Te Kura Kaupapa Maori o Pukemiro
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		939,789	793,036	776,031
Locally Raised Funds		17,246	-	98,808
Goods and Services Tax (net)		(14,180)	-	4,084
Payments to Employees		(564,040)	-	(392,475)
Payments to Suppliers		(489,798)	(336,943)	(544,688)
Interest Paid		(3,527)	-	(2,188)
Interest Received		8,793	-	15,251
Net cash from/(to) Operating Activities		(105,717)	456,093	(45,177)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,500	-	17,538
Purchase of Property Plant & Equipment (and Intangibles)		(122,052)	-	(46,894)
Purchase of Investments		(8,066)	-	(10,591)
Net cash from/(to) Investing Activities		(127,618)	-	(39,947)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,250	-	-
Finance Lease Payments		(19,224)	-	56,399
Funds Held for Capital Works Projects		(36,543)	-	-
Net cash from/(to) Financing Activities		(26,517)	-	56,399
Net increase/(decrease) in cash and cash equivalents		(259,852)	456,093	(28,725)
Cash and cash equivalents at the beginning of the year	8	370,068	398,793	398,793
Cash and cash equivalents at the end of the year	8	110,216	854,886	370,068

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.

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Te Kura Kaupapa Maori o Pukemiro

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura Kaupapa Maori o Pukemiro (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 2020 to 31 December 2020 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

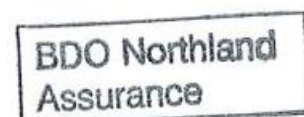
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

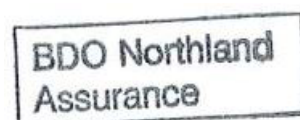
Government Grants

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 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:

Buildings	7-40 Years
Building Improvements	7-40 Years
Furniture and Equipment	1-25 Years
Information and Communication	2-5 Years
Motor Vehicles	3-5 Years
Leased Assets	1-3 Years
Library Resources	12.5% DV
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. Its 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 beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

p) Revenue Received in Advance

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

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.

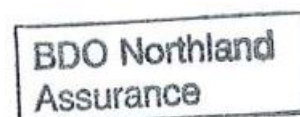
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	794,195	760,751	671,821
Teachers' Salaries Grants	1,302,619	-	1,401,460
Use of Land and Buildings Grants	637,806	-	648,838
Resource Teachers Learning and Behaviour Grants	1,008	-	1,006
Other MoE Grants	162,249	32,285	134,532
Other Government Grants	2,972	-	31,927
	<u>2,900,849</u>	<u>793,036</u>	<u>2,889,584</u>

The school has opted in to the donations scheme for this year. Total amount received was \$20,850.

Other MOE Grants total includes additional COVID-19 funding totalling \$2,976 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	15,001	-	3,022
Bequests & Grants	-	-	9,500
Activities	11,375	-	22,295
Trading	419	-	(1,665)
Fundraising	4,963	-	25,708
	<u>31,758</u>	<u>-</u>	<u>58,860</u>
Expenses			
Activities	-	-	21
Trading	19,869	-	5,551
	<u>19,869</u>	<u>-</u>	<u>5,572</u>
<i>Surplus for the year Locally raised funds</i>	<u>11,889</u>	<u>-</u>	<u>53,288</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	155,153	329,482	87,220
Library Resources	46	-	882
Employee Benefits - Salaries	1,526,652	-	1,585,250
Staff Development	5,789	-	9,514
Equipment Repairs	24,514	-	19,709
Wharekura (10-15)	366	-	-
	<u>1,712,520</u>	<u>329,482</u>	<u>1,702,575</u>

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5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,470	-	6,513
Board of Trustees Fees	2,485	-	2,100
Board of Trustees Expenses	40,007	-	127,501
Communication	2,182	-	2,089
Consumables	11,216	-	13,359
Operating Lease	(2,626)	-	-
Other	15,211	-	35,899
Employee Benefits - Salaries	178,311	-	140,754
Insurance	5,138	-	5,289
Service Providers, Contractors and Consultancy	15,975	-	7,594
	<u>273,369</u>	<u>-</u>	<u>341,098</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	21,477	-	10,925
Cyclical Maintenance Expense	17,063	-	8,150
Grounds	6,582	-	3,885
Heat, Light and Water	36,880	-	34,988
Rates	(5,889)	-	13,353
Repairs and Maintenance	13,638	-	5,767
Use of Land and Buildings	637,806	-	648,838
Security	6,288	-	8,636
Employee Benefits - Salaries	154,035	-	93,433
School Vehicles	4,999	-	2,699
	<u>892,879</u>	<u>-</u>	<u>830,674</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings	35	-	35
Building Improvements	2,030	-	2,030
Furniture and Equipment	36,789	-	36,067
Information and Communication Technology	11,556	-	5,320
Motor Vehicles	11,167	-	14,281
Leased Assets	25,720	-	15,967
Library Resources	505	-	532
	<u>87,802</u>	<u>-</u>	<u>74,232</u>

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8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	200	-	37
Bank Current Account	22,274	854,886	203,430
Bank Call Account	87,742	-	166,601
Cash and cash equivalents for Statement of Cash Flows	<u>110,216</u>	<u>854,886</u>	<u>370,068</u>

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

Of the \$110,216 Cash and Cash Equivalents \$5,816 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	14,512	12,140	17,728
Banking Staffing Underuse	82,699	-	-
Interest Receivable	506	-	-
Teacher Salaries Grant Receivable	125,757	95,050	75,850
	<u>223,474</u>	<u>107,190</u>	<u>93,578</u>
Receivables from Exchange Transactions	15,018	12,140	17,728
Receivables from Non-Exchange Transactions	208,456	95,050	75,850
	<u>223,474</u>	<u>107,190</u>	<u>93,578</u>

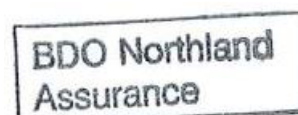
10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Uniforms	-	9,321	12,629
	<u>-</u>	<u>9,321</u>	<u>12,629</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	334,498	315,841	326,432
Total Investments	<u>334,498</u>	<u>315,841</u>	<u>326,432</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	123	-	-	-	(35)	88
Building Improvements	14,564	-	-	-	(2,030)	12,534
Furniture and Equipment	184,415	60,856	-	-	(36,789)	208,482
Information and Communication Tech	21,130	35,342	-	-	(11,556)	44,916
Motor Vehicles	14,269	40,604	-	-	(11,167)	43,706
Leased Assets	25,638	45,882	-	-	(25,720)	45,800
Library Resources	3,726	316	-	-	(505)	3,537
Balance at 31 December 2020	263,865	183,000	-	-	(87,802)	359,063

The net carrying value of equipment held under a finance lease is \$45,800 (2019: \$25,638)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	260	(172)	88
Building Improvements	36,246	(23,712)	12,534
Furniture and Equipment	489,327	(280,845)	208,482
Information and Communication	184,654	(139,738)	44,916
Motor Vehicles	88,209	(44,503)	43,706
Leased Assets	75,147	(29,347)	45,800
Library Resources	7,725	(4,188)	3,537
Balance at 31 December 2020	881,568	(522,505)	359,063

BDO Northland
Assurance

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	158	-	-	-	(35)	123
Building Improvements	16,594	-	-	-	(2,030)	14,564
Furniture and Equipment	208,506	11,976	-	-	(36,067)	184,415
Information and Communication Tech	20,796	5,654	-	-	(5,320)	21,130
Motor Vehicles	28,550	-	-	-	(14,281)	14,269
Leased Assets	12,341	29,264	-	-	(15,967)	25,638
Library Resources	4,258	-	-	-	(532)	3,726
Balance at 31 December 2019	291,203	46,894	-	-	(74,232)	263,865

The net carrying value of equipment held under a finance lease is \$25,638 (2018: \$12,341)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	260	(137)	123
Building Improvements	36,246	(21,682)	14,564
Furniture and Equipment	428,472	(244,057)	184,415
Information and Communication	150,643	(129,513)	21,130
Motor Vehicles	72,847	(58,578)	14,269
Leased Assets	78,114	(52,476)	25,638
Library Resources	7,409	(3,683)	3,726
Balance at 31 December 2019	773,991	(510,126)	263,865

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	53,609	18,988	19,365
Accruals	8,230	-	5,260
Banking Staffing Overuse	-	5,198	1,422
Employee Entitlements - Salaries	125,757	95,050	75,850
Employee Entitlements - Leave Accrual	74,559	72,188	73,318
	262,155	191,424	175,215
Payables for Exchange Transactions	262,155	191,424	175,215
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	262,155	191,424	175,215

The carrying value of payables approximates their fair value.

**BDO Northland
Assurance**

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	57,050	48,900	48,900
Increase to the Provision During the Year	12,078	-	8,150
Adjustment to the Provision	4,985	-	-
Provision at the End of the Year	<u>74,113</u>	<u>48,900</u>	<u>57,050</u>
Cyclical Maintenance - Current	47,277	-	33,250
Cyclical Maintenance - Term	26,836	48,900	23,800
	<u>74,113</u>	<u>48,900</u>	<u>57,050</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	29,904	7,461	7,772
Later than One Year and no Later than Five Years	32,091	21,644	40,428
	<u>61,995</u>	<u>29,105</u>	<u>48,200</u>

16. Funds Owed (Held) for Capital Works Projects

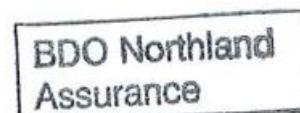
During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Water Tank	<i>in progress</i>	-	42,082	(36,266)	-	5,816
Roadway and Access	<i>in progress</i>	-	-	(19,237)	-	(19,237)
Security Upgrade	<i>in progress</i>	-	-	(25,370)	-	(25,370)
Totals		<u>-</u>	<u>42,082</u>	<u>(80,873)</u>	<u>-</u>	<u>(38,791)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	5,816
Funds Due from the Ministry of Education	(44,607)
	<u>(38,791)</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Totals		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,485	2,100
Full-time equivalent members	0.08	0.54
<i>Leadership Team</i>		
Remuneration	601,491	599,593
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	603,976	601,693
Total full-time equivalent personnel	6.08	6.54

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

Principal

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

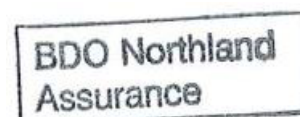
	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	120 - 130
Benefits and Other Emoluments	4 - 5	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	3.00
	1.00	3.00

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



19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	\$38,043
Number of People	-	1

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) Contract for the Water Tank as agent for the Ministry of Education. This project is fully funded by the Ministry and \$42,082 has been received (2019: \$0) of which \$36,266 has been spent (2019: \$0) on the project to balance date. This project has been approved by the Ministry; and

(b) Contract for the Roadway and Access as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$19,237 has been spent (2019: \$0) on the project to balance date. This project has been approved by the Ministry; and

(c) Contract for the Security upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$25,370 has been spent (2019: \$0) on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: Nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	7,490	8,691
Later than One Year and No Later than Five Years	29,334	15,209
Later than Five Years	-	-
	<u>36,824</u>	<u>23,900</u>

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	110,216	854,886	370,068
Receivables	223,474	107,190	93,578
Investments - Term Deposits	334,498	315,841	326,432

Total Financial assets measured at amortised cost	668,188	1,277,917	790,078
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Financial liabilities measured at amortised cost

Payables	262,155	191,424	175,215
Borrowings - Loans	-	-	-
Finance Leases	57,443	29,105	48,200
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost	319,598	220,529	223,415
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24. Events After Balance Date

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

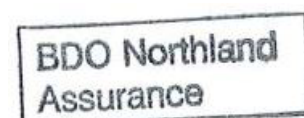
25. Comparatives

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

26. 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 draft financial statements were provided to the school's auditor on the 4th of May, 2021.

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 2021.



Te Kura Kaupapa Maori o Pukemiro

Kiwisport

2020 was a year of disruption with the outbreak of COVID and the lockdowns. Regardless, the tamariki at the kura engaged in a new sport – Table Tennis. Our wharekura tamariki entered the regional table tennis tournament in Whangarei. As a result, our wharekura table tennis team did very well in the competition.

As many sports events were cancelled in 2020 the kura invested in fixing the tennis courts and purchased chains, and shackles, and focused on playing volleyball, and general play and sporting activities. Our tamariki engaged in outdoor sports and attended touch, athletics and swimming activities. The Kiwi Sport funding contributed toward the purchase of a range of sporting equipment for the kura in 2020.

Once again, we have been privileged to have this support which allowed our tamariki to enjoy play, and sports in a year where COVID-19 restricted some of our freedoms.

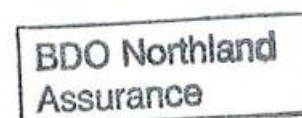
Income:

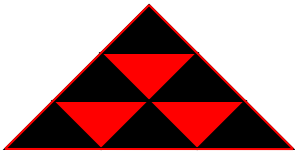
Year 1 – 8	1,450.80	
Year 9 – 13	967.74	
Total		2,418.54

Expenditure:

Hart Sport – Hart Olympic bar 500kg x 2	443.48	
Hart Sport – Hart easy lock collars x 2	78.26	
Table Tennis Bats and Balls	88.70	
Tennis Chain & Shackle	45.63	
Rodney's Table Tennis Tables	1,793.13	
Avaro hypo indoor Volleyball	139.30	
NZSSA Track & Field	91.30	
Touch	30.00	
Rubber gutter board balls	14.40	
Foam gator ball	29.98	
Recess kit	169.00	
Rugby balls	67.83	
Hula hoop	17.00	
Indoor/outdoor deluxe roto	79.99	
Sportmax balls	19.00	
Playground ball	19.00	
Gutter balls	70.00	
Zoggs Ripper Swim Equipment	199.75	
Total		3,395.75

Please accept this report for the spend of the Kiwi Sport Funding allocation. If you have any queries please do not hesitate to contact me at the kura fionam@pukemirokura.school.nz





TE KURA KAUPAPA MĀORI O PUKEMIRO
Kura Targets 2020
Variance of Analysis Report

WHAREKURA
2020 NCEA RESULTS

Tau Kura	Educational Targets	A/N	%	Pass	Uplift Achievement 2021
Tau 10	100% will achieve NCEA Level 1 Te Reo Māori	N	73.4	6/7	All but one student achieved NCEA Level 1 Te Reo Maori in 2020. The one student who did not enrolled into the kura in Term 3.
Tau 11	100% will achieve NCEA Level 1 100% will achieve literacy 100% will achieve numeracy	A A	100 100	8/8 8/8	All 8 students achieved NCEA Level 1 7/8 students achieved NCEA Level 1 with Merit All students in Year 11 achieved Literacy
Tau 12	100% will achieve NCEA Level 2	N	75	3/4	Only 3/4 students achieved Level 2. One of the students was on catchup mode as she left the kura at the beginning of the year and came back in Term 3.
Tau 13	100% will achieve NCEA Level 3 71% will gain University Entrance	N N	71.4 28.6	5/7 2/7	Achieved NCEA L3 2/3 students who were sitting UE achieved 5/7 were only wanting to achieve NCEA L3. Three students in Year 13 were accepted onto QRC, one student intending to join the armed forces.

2020 baseline data shows targets are unachievable so 2021 will focus on identifying our target students who are most at risk of achieving NCEA L1, L2, L3, UE (if chosen), NCEA L1 Literacy.

2021 Targets	NCEA	Management Plan
Tau 10	3/10 students at risk of achieving standards towards NCEA L1 due to chronic attendance	*Phonetics reading in MM plan *whanau involvement *Ngati Kahu services involved to support *Distance learning packs provided
Tau 11	1/8 students is at risk of achieving NCEA L1 – achieving two levels below writing age	Writing is an issue for students in both reo Māori and English DALL programmes
Tau 13	1/3 students at risk of achieving NCEA L3 – chronic attendance	*Ngati Kahu services informed

Programmes to support improvement in reading, writing and numeracy for 2021 for Tau 10-13 are:
KORERO: Te Reo Māori – Kaiarahi i te Reo support (one on one); Part of a research project (TRLI) with Waikato University, Katarina Edmonds looking at te reo o te kainga and marautanga reo. Deliberate Acts of Language Learning implemented (DALL).



TE KURA KAUPAPA MĀORI O PUKEMIRO

Kura Targets 2020

Variance of Analysis Report

TUHITUHI: To support the improvement of tuhituhi at NCEA level, DALL programmes are implemented, confidence in writing essays are a focus in both Reo Māori and English. Rautaki in essay structures, formulating ideas, providing convincing arguments and critical responses.

PANGARAU: TLRI with Te Puna Wānanga (UoA) to improve pangarau / numeracy in Tau 9-10. Mauri Tu Mauri Ora is a focus also that includes Tau 9.

AREA Data: Attendance, Retention, Engagement and Achievement is now being collected and analysed in kura teina, Takawaenga and where kura. Strategies are being implemented at these levels to improve attendance. AREA data is now being reported on at the Board Level.

GATEWAY: We have now developed a vocational pathway to give our students a choice and an opportunity to work towards credits in their chosen pathways. This has never been an option for students at Te Kura Kaupapa Māori o Pukemiro prior to 2021. Previously University Entrance and NCEA Level 3 were the only options avail to students. Gateway opens up our marau and student opportunities to be successful in their achievement. In Gateway students have the opportunity to gain credits whilst in a range of vocational choices.

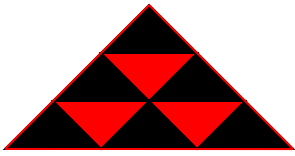
KURA TEINA DATA

2021 TARGETS

2021 targets for kura teina focus on improving tuhituhi and tau. Deliberate Acts of Language Learning are the focus to shift students writing abilities. OTJs are also a focus for improving and ensuring correct data. All taura are writing in their books everyday. **Te Kura Kaupapa Māori reiterates the understanding of ngā whanaketanga – and that our goal is to track, monitor and report progress towards.**

Baseline data

TKKM o Pukemiro 2020						
Tuhituhi	Taki	Aki	Ora	Toa	No Grade	Total
Tau 3	5	5	2	0	2	14
Tau 4	6	10	5	0	1	22
Tau 5		3	5	1		9
Tau 6		10	1			11
Tau 7	0	4	2			6
Tau 8		6	4	1		11
Tau 9		3	3	3		9
	11	41	22	5	3	82
	Taki/Aki	Ora/Toa	No grade	Total		
Teina	39	14	3	56		
Takawaenga	13	13		26		



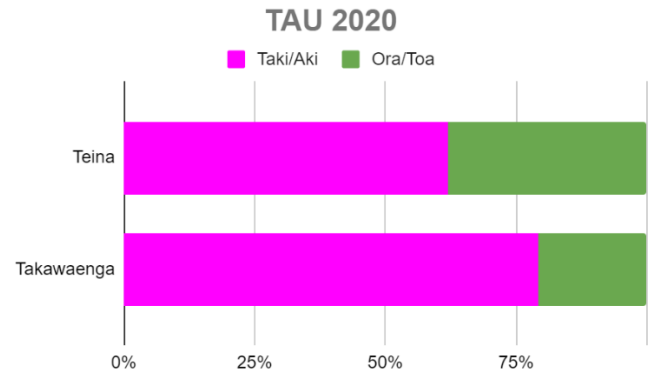
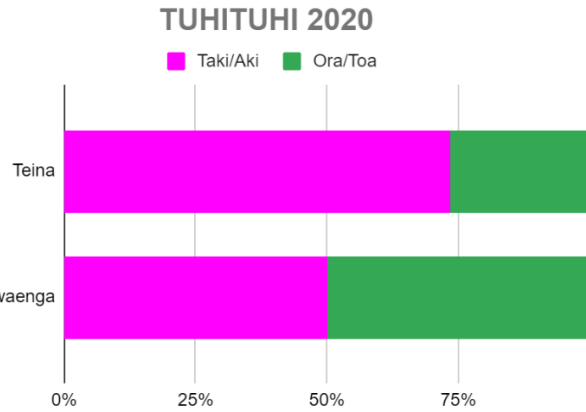
TE KURA KAUPAPA MĀORI O PUKEMIRO

Kura Targets 2020

Variance of Analysis Report

2021 TUHITUHI TARGETS

PLD with Kia Ata Mai (Makere) supports kura teina on deliberate language learning and writing strategies. 52/82 63% students in Tau 3-9 are at risk of not writing at their taumata.



TAU TARGETS FOR 2021

Our 2020 baseline data indicates that in kura teina and Takawaenga that 50/83 60% of students are not achieving at their expected taumata. Whilst this data is from Te Waharoa Ararau those students identified at manawa taki and āki are all on the Mauri Tu Mauri Ora programme where they get one on one pangarau support. Mauri Tu Mauri Ora indicate that these students are making small shifts which are not yet reflected in ngā whanaketanga. They are still progressing however, towards each taumata level.

Our 2021 target for Tau in Tau 9 is to monitor and track and report progress from the TLRI project with UoA. In 2021 Mauri Tu Mauri Ora will continue to be implemented on all manawa taki/āki students. Ropū (syndicates) will continue to support pangarau in internal PLD and syndicate hui will continue to monitor and track pangarau data. By the end of 2021 improvements in pangarau will see shifts towards their taumata. **Remembering that students at manawa Taki and Aki could take two years to reach manawa ora.*

Baseline Data

TKKM o Pukemiro 2020						
TAU	Taki	Aki	Ora	Toa	No Grade	Total
Tau 3	2	5	5	1	2	15
Tau 4	4	8	5	2	3	22
Tau 5	0	5	2	2		9
Tau 6	5	2	2	0	2	11
Tau 7	4	2				6
Tau 8	6	1		2	2	11
Tau 9	4	2	3			9
	25	25	17	7	9	83
	Taki/Aki	Ora/Toa	No grade	Total		
Teina	31	19	7	57		
Takawaenga	19	5	2	26		

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA KAUPAPA MAORI O PUKEMIRO'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Te Kura Kaupapa Maori o Pukemiro (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 21, that comprise the *statement of financial position* as at 31 December 2020, 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 2020; 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 22 February 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



Responsibilities of the Board for the financial statements

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

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

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

PARTNERS: Adelle Allbon Angela Edwards Scott Kennedy Robyn Terlesk Greg Atkins

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are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

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



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TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

KI TE HUNGA PĀNUI I NGĀ TAUĀKĪ PŪTEA A TE KURA KAUPAPA MAORI O PUKEMIRO MŌ TE TAU I MUTU I TE 31 HAKIHEA 2020

Ko te Kaitātari Matua te kaiarotake i Te Kura Kaupapa Maori o Pukemiro (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 whakatau

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi 2 ki te 21, arā, ko te tauaki tūnga pūtea i te 31 Hakihea 2020, ko te tauaki whiwhinga, whakapaunga whānui, te tauaki nekeneke hua more/tūtanga me te tauaki kapewhiti mō te tau i eke i taua rangi, me ngā whakamārama mō ngā tauaki pūtea kei reira ngā kaupapa-here 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 2020; 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.

I oti tā mātou arotakenga i te 22 Hui-tanguru 2022. Koia nei hoki te rā i whakaputaina ai tēnei whakatau.

Kei raro nei ngā whakamārama mō te pūtakenga mai o te whakatau 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.

Kei raro nei ngā whakamārama mō te pūtakenga mai o tā mātou whakatau

He mea whakahaere te arotakenga i runga anō i ngā Paerewa Arotake a te Kaitātari Matua, kei roto nei e mau mai ana ngā Paerewa Arotake 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 kaiarotake o tā mātou pūrongo.

Kua tutuki i a mātou ā mātou kawenga i raro i Ngā Paerewa Arotake a te Kaitātari Matua.

E whakapono ana mātou kua riro mai ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake.

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Ngā kawenga kei runga i te Poari Kaitiaki

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te noho haepapa anō te Poari Kaitiaki 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.

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te Poari Kaitiaki 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 Kaitiaki i te Ture Mātauranga 2020.

Ngā kawenga kei runga i te kaiarotake 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 kaiarotake 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 Arotake a te Kaitātari 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 mōhiohia tohatoha pūtea i pūrongoia i ngā tauākī pūtea, i herea ā mātou manatūnga ki te whakarite i whakaae ngā mōhiohia 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 Arotake a te Kaitātari 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 arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. 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 mārire, ngā whakaporari, me te takahi i te whakataki tara ā-whare, ki te mahi māminga.
- Ka whai mōhiohanga mātou ki ngā whakataki tara ā-whare e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhuatanga. Heoi anō, kāore e hoahoaia 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 Kaitiaki.

- Ka hanga whakataunga mātou mō te hāngai o tā te Poari Kaitiaki 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 whākinga 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 whākinga, 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 a Novopay e mau tonu nei pea he hapa i roto. Nā konā, ka whāia ētahi tukanganga 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 tauaki pūtea.

Kei te whakawhitiwhiti mātou ki te Poari Kaitiaki mō te hōkai me te wā kua whakamaheretia mō te tātari 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 Arotakenga Tūmatanui 2001.

Ētahi atu mōhiohio

Kei te Poari Kaitiaki te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā wāhrangi 22 ki te 25, 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 āra 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 Arotake a te Kaitātari Matua, kei roto ko te Paerewa Ngaio me te Matatika 1: *International Code of Ethics for Assurance Practitioners* he mea tuku e Te Kāwai Ārahi Pūrongo Mōwaho.

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



Angela Edwards
BDO Northland
Mō te Kaitātari Matua
Kerikeri, Aotearoa