

TKKM O TUIA TE MATANGI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



School Address:	32 D'Arcy Street, Richmond
School Postal Address:	P O Box 8026, Nelson, 7046
School Phone:	03-928-0031
School Email:	tari@tuiatematangi.ac.nz
Ministry Number:	628
Accountant/Service Provider:	Accounting for Schools Limited

TKKM O TUIA TE MATANGI SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page 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 - 11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements

Other Information

22	Members of the Board of Trustees
23	Kiwisport Funding
	Analysis of Variance

TKKM O TUIA TE MATANGI SCHOOL

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.

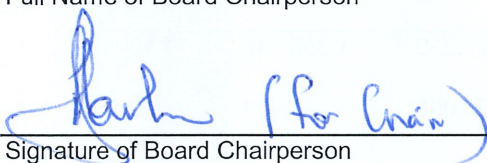
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

DAMVEEN STEPHENS

Full Name of Board Chairperson

 (for Chair)

Signature of Board Chairperson

31/05/2021

Date:

Anthony Carl de Thierry

Full Name of Principal



Signature of Principal

31/05/2021

Date:

TKKM O TUIA TE MATANGI SCHOOL

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	1,322,373	1,293,150	1,248,767
Locally Raised Funds	3	57,787	61,000	79,081
Interest income		155	-	167
		<u>1,380,315</u>	<u>1,354,150</u>	<u>1,328,015</u>
Expenses				
Locally Raised Funds	3	13,337	7,000	13,556
Learning Resources	4	595,221	697,000	608,169
Administration	5	150,482	102,650	56,434
Property	6	396,791	460,819	441,025
Depreciation	7	36,948	45,000	42,794
Transport		34,440	38,250	28,390
		<u>1,227,219</u>	<u>1,350,719</u>	<u>1,190,368</u>
Net Surplus / (Deficit)		153,096	3,431	137,647
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>153,096</u></u>	<u><u>3,431</u></u>	<u><u>137,647</u></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.

TKKM o Tuia Te Matangi School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January	285,089	285,089	147,442
Total comprehensive revenue and expense for the year	153,096	3,431	137,647
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	438,185	288,520	285,089
Retained Earnings	438,185	288,520	285,089
Reserves	-	-	-
Equity at 31 December	438,185	288,520	285,089

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

TKKM O TUIA TE MATANGI SCHOOL

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	313,704	160,273	163,594
Accounts Receivable	9	87,479	73,500	73,325
GST Receivable		2,781	12,500	12,591
Prepayments		1,494	500	331
Inventories	10	4,000	3,000	3,000
		<u>409,458</u>	<u>249,773</u>	<u>252,841</u>
Current Liabilities				
Accounts Payable	12	73,893	58,500	58,518
Revenue Received in Advance	13	996	1,000	996
Finance Lease Liability - Current Portion	15	11,570	12,500	12,472
Funds held for Capital Works Projects	16	29,400	-	51,650
		<u>115,859</u>	<u>72,000</u>	<u>123,636</u>
Working Capital Surplus/(Deficit)		293,599	177,773	129,205
Non-current Assets				
Property, Plant and Equipment	11	162,179	127,247	172,247
		<u>162,179</u>	<u>127,247</u>	<u>172,247</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	12,221	-	-
Finance Lease Liability	15	5,372	16,500	16,363
		<u>17,593</u>	<u>16,500</u>	<u>16,363</u>
Net Assets		<u>438,185</u>	<u>288,520</u>	<u>285,089</u>
Equity		<u>438,185</u>	<u>288,520</u>	<u>285,089</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.

TKKM O TUIA TE MATANGI SCHOOL

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		457,306	352,070	332,195
Locally Raised Funds		57,787	61,000	80,431
Goods and Services Tax (net)		9,810	91	(20,776)
Payments to Employees		(151,489)	(161,373)	(111,083)
Payments to Suppliers		(162,436)	(203,625)	(139,623)
Interest Received		155	-	167
Net cash from / (to) the Operating Activities		211,133	48,163	141,311
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(26,880)	-	(75,976)
Net cash from / (to) the Investing Activities		(26,880)	-	(75,976)
Cash flows from Financing Activities				
Finance Lease Payments		(11,893)	165	(11,151)
Funds Held for Capital Works Projects		(22,250)	(51,650)	51,650
Net cash from Financing Activities		(34,143)	(51,485)	40,499
Net increase/(decrease) in cash and cash equivalents		150,110	(3,322)	105,833
Cash and cash equivalents at the beginning of the year	8	163,594	163,594	57,761
Cash and cash equivalents at the end of the year	8	313,704	160,273	163,594

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

TKKM O Tuia Te Matangi School (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.

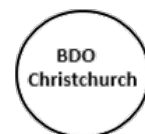
Specific Accounting Policies

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.



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

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

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.

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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives; Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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.

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

k) 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.

l) 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.

m) 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.

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) 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).

p) 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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

s) 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.



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	290,261	275,000	286,640
Teachers' Salaries Grants	597,639	626,000	579,158
Use of Land and Buildings Grants	306,344	315,000	299,494
Other MoE Grants	76,174	26,150	26,931
Transport grants	51,955	51,000	56,544
	1,322,373	1,293,150	1,248,767

The school has opted in to the donations scheme for this year. Total amount received was \$9,000.

Other MOE Grants total includes additional COVID-19 funding totalling \$25,552 for the year ended 31 December 2020. \$6,819 is related to devices provided direct to students during the lockdowns.

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	395	-	500
Bequests & Grants	36,500	5,000	39,190
Activities	16,304	9,000	14,495
Trading	3,280	2,000	666
Fundraising	612	45,000	19,149
Other Revenue	696	-	5,081
	57,787	61,000	79,081
Expenses			
Trading	9,545	-	2,110
Fundraising (Costs of Raising Funds)	3,792	7,000	11,446
	13,337	7,000	13,556
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	44,450	54,000	65,525

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	24,859	47,000	26,190
Equipment Repairs	3,884	4,700	1,084
Employee Benefits - Salaries	563,326	640,000	574,669
Staff Development	3,152	5,300	6,226
	595,221	697,000	608,169

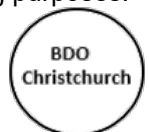
5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,846	4,000	4,113
Board of Trustees Expenses	22,845	2,000	747
Communication	1,611	1,800	1,618
Consumables	1,214	3,100	1,071
Operating Lease	-	5,000	293
Other	15,844	23,950	13,010
Employee Benefits - Salaries	100,521	56,800	31,212
Insurance	461	1,500	-
Service Providers, Contractors and Consultancy	4,140	4,500	4,370
	150,482	102,650	56,434

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	3,598	8,000	2,217
Consultancy and Contract Services	10,468	21,000	22,104
Cyclical Maintenance Provision	12,221	-	-
Grounds	9,518	5,000	4,349
Heat, Light and Water	7,339	8,800	7,860
Rates	1,830	2,300	905
Repairs and Maintenance	6,852	8,400	4,998
Use of Land and Buildings	306,344	315,000	299,494
Security	2,183	2,000	8,984
Employee Benefits - Salaries	36,438	90,319	90,114
	396,791	460,819	441,025

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.



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	16,319	30,000	28,868
Information and Communication Technology	2,078	2,000	1,587
Motor Vehicles	14,356	9,000	8,499
Leased Assets	4,195	4,000	3,840
	<u>36,948</u>	<u>45,000</u>	<u>42,794</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	196	200	196
Bank Current Account	300,681	154,073	157,787
Bank Call Account	12,827	6,000	5,611
Cash and cash equivalents for Cash Flow Statement	<u>313,704</u>	<u>160,273</u>	<u>163,594</u>

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

Of the \$313,704 Cash and Cash Equivalents, \$29,400 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Banking Staffing Underuse	45,463	39,000	38,916
Teacher Salaries Grant Receivable	42,016	34,500	34,409
	<u>87,479</u>	<u>73,500</u>	<u>73,325</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	87,479	73,500	73,325
	<u>87,479</u>	<u>73,500</u>	<u>73,325</u>



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	4,000	3,000	3,000
	<u>4,000</u>	<u>3,000</u>	<u>3,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Furniture and Equipment	65,000	10,492	-	-	(16,319)	59,174
Information and Communication Technology	1,083	16,386	-	-	(2,078)	15,391
Motor Vehicles	98,430		-	-	(14,356)	84,074
Leased Assets	7,734		-	-	(4,195)	3,540
Balance at 31 December 2020	<u>172,247</u>	<u>26,878</u>	<u>-</u>	<u>-</u>	<u>(36,948)</u>	<u>162,179</u>

The net carrying value of equipment held under a finance lease is \$3,540 (2019: \$7,734).

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Furniture and Equipment	212,710	(153,536)	59,174
Information and Communication Technology	86,198	(70,807)	15,391
Motor Vehicles	194,503	(110,429)	84,074
Leased Assets	12,584	(9,044)	3,540
Balance at 31 December 2020	<u>505,995</u>	<u>(343,816)</u>	<u>162,179</u>

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

11. Property, Plant and Equipment Cont.

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	89,282	4,586	-	-	(28,868)	65,000
Information and Communication Technology	1,570	1,100	-	-	(1,587)	1,083
Motor Vehicles	36,638	70,290	-	-	(8,499)	98,430
Leased Assets	4,460	7,115	-	-	(3,840)	7,734
Balance at 31 December 2019	131,950	83,091	-	-	(42,794)	172,247

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Furniture and Equipment	202,218	(137,218)	65,000
Information and Communication Technology	69,812	(68,729)	1,083
Motor Vehicles	194,503	(96,073)	98,430
Leased Assets	12,584	(4,850)	7,734
Balance at 31 December 2019	479,117	(306,870)	172,247

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	28,047	15,000	15,243
Accruals	2,803	3,500	3,113
Employee Entitlements - Salaries	42,015	34,500	34,408
Employee Entitlements - Leave Accrual	1,028	5,500	5,754
	73,893	58,500	58,518
Payables for Exchange Transactions	73,893	58,500	58,518
	73,893	58,500	58,518



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	996	1,000	996
	996	1,000	996
	996	1,000	996

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	-	-	-
Increase/ (decrease) to the Provision During the Year	12,221	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	12,221	-	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	12,221	-	-
	12,221	-	-
	12,221	-	-

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	11,570	12,500	12,472
Later than One Year and no Later than Five Years	5,372	16,500	16,363
	16,942	29,000	28,835
	16,942	29,000	28,835

TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

16. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Block F Upgrade	<i>in progress</i>	21,650	8,750	(31,000)	-	(600)
Driveway Landscaping	<i>in progress</i>	30,000	-	-	-	30,000
Totals		51,650	8,750	(31,000)	-	29,400

Represented by:

Funds Held on Behalf of the Ministry of Education	30,000
Funds Due from the Ministry of Education	(600)
	29,400

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Block F Upgrade	<i>in progress</i>	-	96,520	(74,870)	-	21,650
Driveway Landscaping	<i>in progress</i>	-	30,000	-	-	30,000
Totals		-	126,520	(74,870)	-	51,650

17. Related Party Transactions

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

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

The spouse and daughter of the Principal are employed as permanent members of staff, on normal terms and conditions.

During the year the Principal's sons undertook cleaning contract services at a total cost of \$700.



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

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	-	-
Full-time equivalent members	0.09	0.26
<i>Leadership Team</i>		
Remuneration	317,559	211,597
Full-time equivalent members	3	2
Total key management personnel remuneration	<u>317,559</u>	<u>211,597</u>
Total full-time equivalent personnel	<u>3.09</u>	<u>2.26</u>

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	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

There were no other employees with remuneration greater than \$100,000 (2019: nil).

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



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

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	\$17,000	-
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) \$96,520 contract for Block F Upgrade (Building Defects Project) to be completed in 2021, which will be fully funded by the Ministry of Education. \$105,270 has been received of which \$105,870 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$96,520).

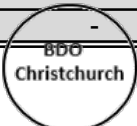
(b) Operating Commitments

As at 31 December 2020 the Board has not entered into operating contracts:

(a) operating lease of Computer Equipment;

No later than One Year

	2020 Actual \$	2019 Actual \$
No later than One Year	-	-
	-	-



TKKM O TUIA TE MATANGI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	313,704	160,273	163,594
Receivables	87,479	73,500	73,325
Total Financial assets measured at amortised cost	<u>401,183</u>	<u>233,773</u>	<u>236,919</u>

Financial liabilities measured at amortised cost

Payables	73,893	58,500	58,518
Finance Leases	16,942	29,000	28,835
Total Financial Liabilities Measured at Amortised Cost	<u>90,835</u>	<u>87,500</u>	<u>87,353</u>

24. Events After Balance Date

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

TKKM O TUIA TE MATANGI SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Dayveen Stephens	Chair Person (Acting)	Elected	Jun 2022
Anthony de Thierry	Principal ex officio	Principal	
Vahlondra Galiki	Student Rep	Elected	Jun 2022
Jason Sam	Parent Rep	Elected	Jun 2022
Paul Marlow	Parent Rep	Co-opted	Jun 2022
Matariki Takao	Parent Rep	Elected	Jun 2022
Treena Shee	Staff Rep	Elected	Jun 2022

TKKM O TUIA TE MATANGI SCHOOL

Kiwisport Funding

For the year ended 31 December 2020

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2020 the School received funding of \$815 (2019: \$940).

This putea was used to transport our students to a Ki o Rahi tournament in Golden Bay. IT also assisted with student fees for after school sports for our school teams, teams where parents were involved with their tamariki. This also included older students year 11-13 assisting with the coaching of these teams during kura time.

The putea also allowed us to purchase some sports equipment to support the various games students were engaged in after kura.

The sports were softball, Rippa Rugby.

Analysis of Variance of TKKM o Tuia te Matangi Tūtohinga 2020

Kōre ro	<p>COVID-19 strikes which put a lot of things on the back burner, student development for the year was about making connections to vocations that were to be founded with opportunities to visit parent workplaces, local iwi and Māori organisations and Local businesses and then National and International businesses.</p> <p>The reason for this focus was that ākonga had minimal knowledge of vocations and job opportunities. A lot of the ākonga daily and weekly routines were travelling to kura on the bus and returning home on the bus, and if they were fortunate they would attend sports events during the week.</p>
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Strategic Goal 1: Excellent teaching (T.A.M 6.2, 6.6) Develop & implement whakaako and ako programmes:

- To provide all ākonga in years 1–10 with opportunities to progress and achieve success in all areas of various Marautanga;
- Priority to student progress and achievement in literacy & numeracy and Te Reo Matatini and Pāngarau, especially years 1–8;
- give priority to regular quality physical activity that develops movement skills for all ākonga, especially in years 1–6.

1	<p>Years 1-7 were provided with good Literacy and Numeracy opportunities along with balanced Hakinakina, Hauora and STEAM opportunities.</p> <p>Because of COVID we were not able to commence one of our Two PLD major focuses which was Te Reo Matatini, which was something that was much needed because of the make of our pouako, who were either a PRT or LAT or experienced where PLD in this area had been a long time ago.</p> <p>All ākonga progressed forward further than where they were in the beginning of the year, which was academic success.</p> <p>5 senior ākonga from year 11 – 13 had the opportunity to sit tertiary papers and passed these papers, two of these ākonga passed their 1st Year Heke Mātauranga Māori (Taumata 5).</p>
2	<p>September 2020</p> <p>Te Reo Matatini</p> <p>33 ākonga from tau 1- 7 were walking towards their expected levels</p> <p>6 ākonga from tau 6-8 were walking at their expected levels</p>

	<p>3 year 4 ākonga were working above their expected levels</p> <p>Te Reo Pangarau</p> <p>39 ākonga from tau 1 – 12 were working below their expected levels</p> <p>11 ākonga from tau 1 – 10 were working at their expect levels</p> <p>2 ākonga from tau 8 - 9 were working above their expected levels.</p>
3	<p>Te Putahitanga funding created an avenue for ākonga of tau 1 – 4 to receive regular fitness and sports opportunities and kura and reinforced in the home.</p> <p>Tau 5 -7 had a physically active pouako who was currently playing sports out of kura time, and who enjoyed taking hakinakina with their ākomanga.</p> <p>It was identified in 2019 that ākonga were not as skilled in sports as some ākonga from other schools.</p>

Strategic Goal 2: Ākonga experience ako success (T.A.M 1.3, 6.1) Through analysis of quality assessment info*, evaluate the progress and achievement of ākonga, giving priority first to:

- Student progress and achievement in literacy and numeracy and/or te reo Matatini and Pāngarau, especially in YRs 1–8.
- Developing key competencies in all ākonga and identify and support ākonga to lift achievement.

At TKKM o Tuia Te Matangi we seek to ensure all ākonga develop all the key competencies (including knowledge, attitudes, values, skills and actions) – so that they are enthusiastic, confident and competent learners and community participants, and ready for success beyond TKKM o Tuia Te Matangi.

1	<p>Ākonga experienced success regardless of where they working at both in Te Reo Matatini me Te Reo Pangarau this was due to organised planning from tau 1-7.</p> <p>Ākonga increased in knowledge and skills in akomanga because ākonga were engaged with their learning and with their pouako.</p> <p>Ākonga would have achieved more if their attendance rate was up, it was a very low year for attendance.</p>
2	<p>This Key Competency is a NZC focus which still highlighted that our ākonga still need a lot of work in, this is still a working progress.</p>

Strategic Goal 3: Quality Staff and Poari Matua

- The success of our ako community relies very much on the leadership provided by our staff, management team and trustees.
- The TKKM o Tuia Te Matangi leadership team has undergone significant change, as well as professional development in the past few years. It is important to consolidate this, demonstrating strong unified leadership practices to the staff and community.

- Our Poari Matua will provide effective governance by ensuring effective policies and procedures guide quality decision-making, are inclusive and consultative, and are based on robust self-review around the key issues of student achievement, kura practice and policy delivery. (NAG 2 & 6)

	Poari Matua are learning their roles and responsibilities to be fully effective in their position
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Strategic Goal 4: A total kura marautanga that is relevant, engaging and future focused

Through the analysis of good quality assessment information*, identify ākongā and groups of ākongā:

- who are not progressing and/or achieving; who are at risk of not progressing and/or achieving;
- who have special needs (including gifted and talented ākongā); and aspects of the marautanga which require particular attention;
- Develop and implement whakaako and ako strategies to address ākongā needs, and aspects of marautanga identified in (c) above.

1	Solid assessment in Te Reo Matatini was meant to begin with the 2020 PLD unfortunately COVID presented this from the beginning in a timely manner. Ākongā from all ages were already identified to have low competency due to the lack of Te Reo Māori in the home. Ākongā from tau 1 – 3, would cope well the years after the use of the language orally was at a basic level.
2	4 Ākongā were identified with special needs due to either hearing, visual or spectrum. All of these ākongā were on IEP and had regular contact with whānau to ensure that their learning pathway was understood and being met.
3	Still developing in the Te Reo Matatini areas.

Strategic Goal 5: A strong Ako community built on equity and our cultural strengths

- Community is central to the ako of young people. One key aim of education is to equip them to contribute to the communities in which we live, and a strong community facilitates their ako. We believe however that we need to continue to develop strong partnerships within our kura community, particularly between parents, whānau and pouako. We need to draw more creatively on the diverse cultural and professional strengths and resources of our community.

1	Because of the geographics of our kura's hapori we endeavour to our best to engage with our whanau by holding Ana te Hā, kura after kura activities, Pō Kani Ōkawa, tutaki mai i te pouako hui and regular Hui Whānau at least 8 times a year.
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TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

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

Ko te Kaitātari Matua te kaiarotake i Te Kura Kauapapa o Tuia te Matangi (te Kura). Nāna ahau, a Michael Rondel 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 Christchurch.

Te whakataua

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi rua ki te rua tekau mā tahi, arā, ko te statement of financial position i te 31 Hakihea 2020, ko te 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.

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 as applicable to entities that qualify as tier 2.

I oti tā mātou arotakenga i te 31 May 2021. Koia nei hoki te rā i whakaputaina ai tēnei whakataua.

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

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 whakataua arotake.

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 1989.

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 kaipānui i muri i te pānui i aua tauākī pūtea.

Mō ngā mōhiohio tohatoha pūtea i pūrongoatia 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 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 mōhiohio 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 hoahoainga 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 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 pūtaka 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 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 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 te board of trustees listing, analysis of variance and kiwisport report, 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.



Michael Rondel
BDO Christchurch

Mō te Kaitātari Matua
Christchurch, New Zealand