

# TE KOPUKU HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 872  
**Principal:** Cath Rau  
**School Address:** 70 Foreman Road, Hamilton 3200  
**School Postal Address:** P O Box 10-238, Te Rapa 3200  
**School Phone:** 07 282 0137  
**School Email:** enquiries@tekopukuhigh.school.nz

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Hemi Rau	Co Presiding Member	Appointed	
Robyn Hata-Gage	Co Presiding Member	Appointed	
Cath Rau	Principal	ex Officio	No known expiry date as it depends on when a new constitution is approved
Pura Waters	Secretary/Treasurer	Appointed	
Sharyn Harawira	Member	Appointed	
Milton Ngaruhe	Member	Appointed	
Neil Couch	Member	Co-opted	

**Accountant / Service Provider:** SRN Partners Chartered Accountants Ltd

# TE KOPUKU HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Te Kopuku High School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

*Rheta Gage*  
Full Name of Presiding Member

*Catherine Rawina Rau*  
Full Name of Principal

*Rheta*  
Signature of Presiding Member

*C Rau*  
Signature of Principal

*18 July 2023*  
Date:

*18 July 2023*  
Date:

# Te Kopuku High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants				
Locally Raised Funds	2	5,810,032	5,255,150	4,928,163
Interest Income	3	26,502	17,500	37,154
Gain on Sale of Property, Plant and Equipment		4,984	1,116	393
		39,673	-	-
<b>Total Revenue</b>		<b>5,881,191</b>	<b>5,273,766</b>	<b>4,965,710</b>
<b>Expenses</b>				
Locally Raised Funds				
Learning Resources	3	48,192	33,000	35,583
Administration	4	3,563,016	3,277,550	3,186,840
Finance	5	601,093	536,996	464,328
Property		2,108	-	1,116
Other Expenses	6	1,182,236	1,182,840	1,177,445
Loss on Disposal of Property, Plant and Equipment	7	192,552	237,400	145,909
	11	10,880	-	23,602
		<b>5,600,077</b>	<b>5,267,786</b>	<b>5,034,823</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>281,114</b>	<b>5,980</b>	<b>(69,113)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>281,114</b>	<b>5,980</b>	<b>(69,113)</b>

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

# Te Kopuku High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,478,201	1,478,201	1,547,314
Total comprehensive revenue and expense for the year		281,114	5,980	(69,113)
<b>Equity at 31 December</b>		1,759,315	1,484,181	1,478,201
Accumulated comprehensive revenue and expense		1,759,315	1,484,181	1,478,201
<b>Equity at 31 December</b>		1,759,315	1,484,181	1,478,201

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Te Kopuku High School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	723,829	462,531	419,394
Accounts Receivable	9	250,923	250,900	302,915
GST Receivable		48,568	48,500	27,816
Prepayments		13,679	13,600	15,266
Inventories	10	4,359	4,300	-
		<u>1,041,358</u>	<u>779,831</u>	<u>765,391</u>
<b>Current Liabilities</b>				
Accounts Payable	12	365,467	365,420	473,261
Finance Lease Liability	13	16,589	16,600	10,137
		<u>382,056</u>	<u>382,020</u>	<u>483,398</u>
<b>Working Capital Surplus/(Deficit)</b>		659,302	397,811	281,993
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,127,704	1,114,070	1,214,558
		<u>1,127,704</u>	<u>1,114,070</u>	<u>1,214,558</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	27,691	27,700	18,350
		<u>27,691</u>	<u>27,700</u>	<u>18,350</u>
<b>Net Assets</b>		<u>1,759,315</u>	<u>1,484,181</u>	<u>1,478,201</u>
<b>Equity</b>		<u>1,759,315</u>	<u>1,484,181</u>	<u>1,478,201</u>

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

# Te Kopuku High School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,245,759	1,676,607	1,553,703
Locally Raised Funds		14,538	27,757	63,945
Goods and Services Tax (net)		(32,703)	(20,684)	6,045
Payments to Employees		(641,700)	(551,233)	(652,616)
Payments to Suppliers		(1,088,996)	(1,005,127)	(705,747)
Interest Paid		(2,108)	-	(1,116)
Interest Received		4,984	1,116	393
Net cash from/(to) Operating Activities		499,774	128,436	264,607
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	4,091	10,435
Purchase of Property Plant & Equipment (and Intangibles)		(208,187)	(106,134)	(233,784)
Net cash from/(to) Investing Activities		(208,187)	(102,043)	(223,349)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		12,848	16,744	(21,854)
Net cash from/(to) Financing Activities		12,848	16,744	(21,854)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>304,435</b>	<b>43,137</b>	<b>19,404</b>
Cash and cash equivalents at the beginning of the year	8	419,394	419,394	399,990
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>723,829</b>	<b>462,531</b>	<b>419,394</b>

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

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

# Te Kopuku High School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Kopuku High 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 is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Useful lives of property, plant and equipment*

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



### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 13.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

#### **Use of Land and Buildings Grant**

*The Ministry pays the rent of the property to a third party. The school recognises a non-cash grant for that amount and a corresponding expense.*

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

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

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **h) 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.

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

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

Improvements (funded by the Board) to buildings owned by the Crown 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:

Building improvements

Furniture and equipment

Information and communication technology

Motor vehicles

Uniforms

Leased assets held under a Finance Lease

Terms of Lease

10-15 years

4-5 years

5 years

2 years

Term of Lease

#### **j) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **k) 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.

#### **l) Employee Entitlements**

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

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

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

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

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

#### **m) Financial Instruments**

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

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

#### **n) 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.

#### **o) Budget Figures**

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

#### **p) 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,210,632	1,688,750	1,625,548
Teachers' Salaries Grants	2,656,140	2,646,400	2,334,910
Use of Land and Buildings Grants	920,000	920,000	943,000
Other Government Grants	23,260	-	24,705
	<u>5,810,032</u>	<u>5,255,150</u>	<u>4,928,163</u>

The school has opted in to the donations scheme for this year. Total amount received was \$45,600.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Fees for Extra Curricular Activities	9,700	17,500	23,223
Other Revenue	16,802	-	13,931
	<u>26,502</u>	<u>17,500</u>	<u>37,154</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	48,192	33,000	35,583
	<u>48,192</u>	<u>33,000</u>	<u>35,583</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(21,690)</u>	<u>(15,500)</u>	<u>1,571</u>

#### 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	49,099	22,000	32,232
Information and Communication Technology	22,546	37,500	19,897
Employee Benefits - Salaries	3,148,116	3,016,450	2,827,010
Staff Development	3,626	-	6,308
Depreciation	339,629	201,600	301,393
	<u>3,563,016</u>	<u>3,277,550</u>	<u>3,186,840</u>

#### 5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	9,336	16,000	9,064
Communication	804	1,200	1,358
Consumables	20,096	7,700	19,334
Operating Lease	8,667	14,716	1,308
Other	93,639	64,380	57,350
Employee Benefits - Salaries	135,060	144,000	134,224
Insurance	14,694	18,000	16,047
Service Providers, Contractors and Consultancy	3,015	-	3,395
Healthy School Lunches	315,782	271,000	222,248
	<u>601,093</u>	<u>536,996</u>	<u>464,328</u>

#### 6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,837	20,000	4,924
Grounds	3,037	2,000	2,880
Heat, Light and Water	35,223	36,000	41,957
Repairs and Maintenance	172,354	141,000	127,815
Use of Land and Buildings	920,000	920,000	943,000
Security	7,155	2,640	6,357
Employee Benefits - Salaries	38,630	61,200	50,512
	<u>1,182,236</u>	<u>1,182,840</u>	<u>1,177,445</u>

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

#### 7. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Transport	192,552	237,400	145,909
	<u>192,552</u>	<u>237,400</u>	<u>145,909</u>

## 8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Bank Accounts	\$ 723,829	\$ 462,531	\$ 419,394
Cash and cash equivalents for Statement of Cash Flows	<u>723,829</u>	<u>462,531</u>	<u>419,394</u>

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

## 9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Receivables	\$ 2,415	\$ 2,400	\$ 12,657
Receivables from the Ministry of Education	24,000	24,000	11,857
Banking Staffing Underuse	-	-	35,162
Teacher Salaries Grant Receivable	224,508	224,500	243,239
	<u>250,923</u>	<u>250,900</u>	<u>302,915</u>
Receivables from Exchange Transactions	2,415	2,400	12,657
Receivables from Non-Exchange Transactions	248,508	248,500	290,258
	<u>250,923</u>	<u>250,900</u>	<u>302,915</u>

## 10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
School Uniforms	\$ 4,359	\$ 4,300	\$ -
	<u>4,359</u>	<u>4,300</u>	<u>-</u>

## 11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	267,179	19,714	-	-	(36,368)	250,525
Furniture and Equipment	449,113	141,979	-	-	(63,842)	527,250
Information and Communication Technology	231,560	51,415	(4,500)	-	(142,822)	135,653
Motor Vehicles	229,628	58,326	(36,454)	-	(80,606)	170,894
Uniforms	5,453	-	-	-	(2,907)	2,546
Leased Assets	31,625	33,176	-	(10,881)	(13,084)	40,836
<b>Balance at 31 December 2022</b>	<b>1,214,558</b>	<b>304,610</b>	<b>(40,954)</b>	<b>(10,881)</b>	<b>(339,629)</b>	<b>1,127,704</b>

The net carrying value of equipment held under a finance lease is **\$40,836 (2021: \$31,625)**

### Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	366,860	(116,335)	250,525	347,144	(79,965)	267,179
Furniture and Equipment	741,660	(214,410)	527,250	599,679	(150,566)	449,113
Information and Communication T	587,448	(451,795)	135,653	540,535	(308,975)	231,560
Motor Vehicles	339,071	(168,177)	170,894	360,280	(130,652)	229,628
Uniforms	13,598	(11,053)	2,545	13,597	(8,144)	5,453
Leased Assets	57,110	(16,273)	40,837	54,165	(22,540)	31,625
<b>Balance at 31 December</b>	<b>2,105,747</b>	<b>(978,043)</b>	<b>1,127,704</b>	<b>1,915,400</b>	<b>(700,842)</b>	<b>1,214,558</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	26,474	26,420	86,768
Accruals	12,736	12,700	30,309
Employee Entitlements - Salaries	278,786	224,500	297,775
Employee Entitlements - Leave Accrual	47,471	101,800	58,409
	<u>365,467</u>	<u>365,420</u>	<u>473,261</u>
 Payables for Exchange Transactions	 365,467	 365,420	 473,261
	<u>365,467</u>	<u>365,420</u>	<u>473,261</u>

The carrying value of payables approximates their fair value.

## 13. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	18,437	18,500	10,288
Later than One Year and no Later than Five Years	28,651	28,600	18,356
Future Finance Charges	(2,808)	(2,800)	(157)
	<u>44,280</u>	<u>44,300</u>	<u>28,487</u>
 <b>Represented by</b>			
Finance lease liability - Current	16,589	16,600	10,137
Finance lease liability - Non current	27,691	27,700	18,350
	<u>44,280</u>	<u>44,300</u>	<u>28,487</u>



#### 14. 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 Chairperson, Hemi Rau, is married to the Principal, Cath Rau. Checks have been put in place at operational level. Erana Rau and Wikamaua Hiakita were employed by Te Kopuku high School eBOT as teachers in December 2020. Erana Rau is a daughter of Cath Rau (Principal) and Hemi Rau (Trustee). Wikamaua Hiakita is the partner of Erana Rau.

Alex Rau, the son of Catherine Rau (Principal) and Hemi Rau (BOT Co-chair), Hinemaia Mataira is the niece of Cath Rau (Principal), and Junior Papanoa is the partner of Hinemaia Mataira. Carlo Gage is the husband of Robyn Hata-Gage (BOT Co-chair). James Maru is the nephew of a BOT member. They are all employed by Te Kopuku High School eBOT.

During the year, the School was granted free usage of vehicle assets from Te Nikau Charitable Trust, previously leased to the school. The following individuals are trustees of both the school and Te Nikau Charitable Trust: Hemi Rau, Robyn Hata-Gage, Pura Waters and Sharyn Harawira.

Te Nikau Trust provides staffing resources for the KOKA Healthy Lunches Programme. Three Te Nikau Trust staff members work 5 days per week in the kura kitchen and provide lunches to all mokopuna. Te Kopuku High pays Te Nikau each term for the staffing service.

In October 2021, Te Kopuku High School purchased a Toyota van from Te Nikau Charitable Trust for \$12,000 plus GST. Its intended use is a runabout for Kitchen staff. The vehicle was not previously leased to the school. This Vehicle has been written off.

## 15. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	-	-
Leadership Team Remuneration Full-time equivalent members	488,807 4	589,226 5
Total key management personnel remuneration	<u>488,807</u>	<u>589,226</u>

There are **6** members of the Board excluding the Principal. The Board had held **4** full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	3.00
110 - 120	1.00	1.00
130 - 140	0.00	1.00
	<u>5.00</u>	<u>5.00</u>

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

## 16. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

## 18. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has no capital commitments.

(Capital commitments at 31 December 2021: \$nil)

### (b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments.

(Operating commitments at 31 December 2021: \$Nil)

## 19. 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	723,829	462,531	419,394
Receivables	250,923	250,900	302,915
Total Financial assets measured at amortised cost	<u>974,752</u>	<u>713,431</u>	<u>722,309</u>

### Financial liabilities measured at amortised cost

Payables	365,467	365,420	473,261
Finance Leases	44,280	44,300	28,487
Total Financial Liabilities Measured at Amortised Cost	<u>409,747</u>	<u>409,720</u>	<u>501,748</u>

## 20. Events After Balance Date

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

## 21. Comparatives

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

## 22. Breach of Law Failure to comply with section 135 of the Education and Training Act 2020

While the school provided all financial information to the accountant in sufficient time for the annual financial statements to be submitted for audit by the 31st March, the accountant was unable to meet the reporting deadline due to a combination of understaffing and staff illness. Accordingly the accountant accepts the responsibility for this legislative breach.

## 23. Breach of Legislation

The school breached section 137 of the Education and Training Act 2020 in that it did not submit its audited financial statements to the Ministry by 31 May 2023. The accountant accepts the responsibility for this legislative breach.

## **Te Kopuku High School**

### **Kiwisport Statement**

#### **For the Year Ended 31 December 2022**

In 2022 the school received Kiwisport funding of \$7,490 (2021: \$6,455)

The funding was put towards a range of sports uniforms and equipment to resource the school to support and initiate student participation in a variety of sports.

# 2022 Annual School Improvement Plan

## Including Analysis of Variance

### EXECUTIVE FUNCTIONS

#### 1. Ngā Hua: Mokopuna achievement

Mokopuna will develop the self-management skills (executive functions) to be able to access their learning at any time and in any place

#### What does the picture look like now?

Mokopuna were surveyed about their level of engagement with the distance learning programme during the lockdown in term 4. Of the 102 responses received from year 7 – 10 mokopuna, 45% identified that they either didn't get started at all (7%) or made a start then gave up (38%). The reasons mokopuna provided related to their executive functioning, in particular cognitive flexibility, organisation, time management, planning/ prioritising, task initiation

What would improvement look like?	What will we do to achieve this improvement?	How will we measure improvement?	What does it look like mid-year?	What does it look like at the end of the year?
Mokopuna and pouako are reporting improved executive	Purchase multiple copies of Executive Functions Toolkit for Classroom Teachers by Janet Stowell	Feedback from mokopuna  Feedback from whānau	Executive functions are being 'explicitly taught' and included in reports to whānau.	<b>Whare teina</b> (see below)  Explicit teaching and monitoring of Executive functions occurring

<p>functioning especially for the most disengaged</p>	<p>Organise for translations into Māori of the student worksheets in the text</p> <p>Utilise pouako with previous experience using the toolkit to strengthen capability across all whare</p> <p>Ensure executive functions are 'explicitly' taught and reported on to whānau</p>	<p>Feedback from the poutaahu (with overall responsibility for the mokopuna)</p> <p>Feedback from other pouako</p>	<p>Executive functions are also being reported and monitored for individuals in mokopuna inquiries as part of our professional growth cycle.</p> <p>Whare waenga schedule in hybrid days where mokopuna learn from home once every three weeks so they can 'practice' their developing executive functions under authentic conditions</p>	<p><b>Whare waenga</b> (see below)</p> <p>Built executive functions including daily language into our everyday learning, rather than a series of lessons.</p> <p>Mokopuna are equipped with work ready skills within the youth employability programme. Using organisation, time management and cognitive flexibility, they are now prepared to seek some kind of holiday employment.</p> <p><b>Whare tuakana</b> (see below)</p> <p>Analysis of mokopuna capability used to determine the nature of hybrid learning which is a reflection of their executive functioning</p>
<p><b>VARIANCE</b> <b>Next steps:</b></p>	<p>Nil to report.</p> <p>Replace Strategic Aim with a focus on Attendance. Continue to monitor and report Executive Functions to Poumarumarū and use as the basis for determining eligibility of mokopuna for hybrid choices (waenga and tuakana)</p>			

**Whare teina:** Task Initiation: Ability to start a task and generate ideas independently in a timely fashion

Highly developed and developed		Underdeveloped	
80	89%	13	11%

**Whare teina:** Time Management: Ability to estimate the time needed for a task and how to allocate time to complete

Highly developed and developed		Underdeveloped	
70	75%	23	25%

**Whare waenga:** Overall teacher judgement for multiple executive functions Turangawaewae

Highly developed		Developed		Underdeveloped		Absent too often to rate	
22	18%	82	65%	17	14%	2	2%

**Whare tuakana:** Overall teacher judgement for multiple executive functions

Sophisticated		Highly developed		Developing		Under-developed	
42	40%	18	17%	37	35%	8	8%



**NEURODIVERSE**

**2. Ngā hua: Mokopuna engagement**

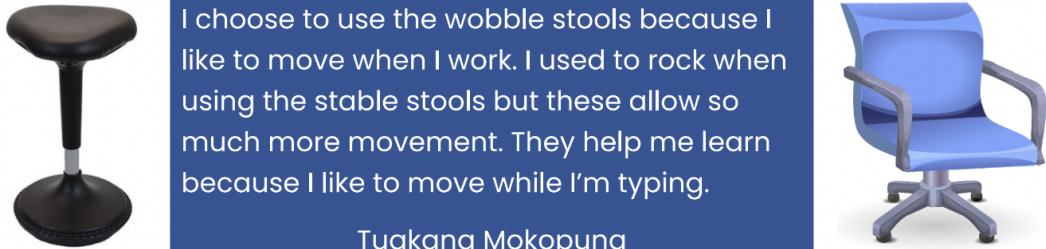

Mokopuna whose brains work differently (i.e. the neurodiverse) will experience accelerated learning

**What does the picture look like now?**

We have 4 year 7 and 8 mokopuna diagnosed as neurodiverse. We suspect at least a further 15 mokopuna in years 9 - 13 might also be neurodiverse. Personalised approaches are required to maximise their engagement, achievement and confidence levels.

What would improvement look like?	What will we do to achieve this improvement?	How will we measure improvement?	What does it look like mid-year?	What does it look like at the end of the year?
<p>Neuro-diverse mokopuna report and/or are observed to be engaging more readily in their learning programme</p> <p>Neuro-diverse mokopuna are achieving their learning goals with greater speed and ease</p>	<p>Recruit a neurodiverse specialist onto the staff using staff banking</p> <p>Build staff capability in strategies for engaging neuro-diverse mokopuna</p>	<p>Feedback from mokopuna</p> <p>Feedback from whānau</p> <p>Feedback from the poutaahu (with overall responsibility for the mokopuna)</p> <p>Feedback from other pouako</p>	<p>The Brain Coach has been working with 27 mokopuna and 30 pouako across the kura in term 1.</p> <p>Visual dyslexia is the most common 'superpower' to emerge among mokopuna whose brains work differently.' (can see 2D Pictures in 3D)</p> <p>Dyscalculia (Calculate using numbers) &amp; dysnomia (recall words or facts) are the next 'superpowers'.</p> <p><b>Mokopuna voice:</b>  <i>"I can see 2D pictures in books in 3D"</i></p>	<p>The Brain Coach has worked across the kura with all pouako to improve engagement, and accelerate learning and achievement for Out-of-the-box Thinkers. This mainly built on specialist knowledge with neurodiverse, Tawhirimātea / Maths, Engineering and Trades.</p> <p><b>Individuals:</b></p> <ul style="list-style-type: none"> <li>• 14 Mokopuna detailed reports (+1 from whānau request to do in 2023),</li> <li>• 7 pouako lesson observations</li> </ul>

			<p><i>"I am excited about my future with these solutions and more confident with my chosen pathway"</i></p> <p><b>Pouako voice:</b> <i>Using Brain Boosts regularly increases mokopuna engagement, focus and work output.</i></p> <p><i>Improved confidence and promptly starting tasks for two mokopuna</i></p>	<ul style="list-style-type: none"> <li>• 1 – page CV re: MTE engineering apprenticeship</li> </ul> <p><b>Mokopuna Superpowers Survey:</b> We have trialled a universal approach to empower mokopuna to discover (self-assess) their own Superpowers. In effect, <b>normalising neurodiversity.</b></p> <p>We surveyed 3 classes: 66 Mokopuna from Taikura (Teina), Torokiri (Waenga) &amp; Taitea (Waenga).</p> <p><b>Pouako</b> will refer Mokopuna to the Brain Coach, or they self-refer.</p> <p><b>Whānau</b> also are now referring and requesting support from the Brain Coach for their mokopuna transitioning to TKH.</p> <p><b>Mokopuna voice:</b> See below</p>
--	--	--	--	---

		 <p>I choose to use the wobble stools because I like to move when I work. I used to rock when using the stable stools but these allow so much more movement. They help me learn because I like to move while I'm typing.</p> <p>Tuakana Mokopuna</p> <p>I can't explain it - but I'm moving my legs and bottom half and the mahi seems easier.</p> <p>Waenga Mokopuna</p>  <p>It helps me move, I hate sitting for ages but this makes it fun.</p> <p>Teina Mokopuna</p>
<p><b>VARIANCE</b></p> <p><b>Next steps:</b></p>	<p>Nil to report.</p> <p>Update the 2023 annual plan to keep the focus on this strategic aim</p>	

**NCEA CO-REQUISITES**

**3. Te Kāhiwi: Mokopuna achievement**

Mokopuna from year 9 upwards will have the opportunity to achieve the revised co-requisite literacy and numeracy credits

**What does the picture look like now?**

2023 is the baseline year

Whare tuakana and whare waenga staff participated in the NCEA Accord days in 2020 comprising online PLD to prepare the workforce for the changes to NCEA				
What would improvement look like?	What will we do to achieve this improvement?	How will we measure improvement?	What does it look like mid-year?	What does it look like at the end of the year?
Effective systems and processes are in place to enable mokopuna from years 9 onwards to gain their 10 literacy and 10 numeracy credits taking into account their readiness levels	<p>Place staff with NCEA expertise/experience in whare waenga (years 9 and 10) where mokopuna can begin achieving the literacy/numeracy requirements</p> <p>Recruit senior school specialists in English/Literacy and mathematics</p> <p>Make provision for staff to participate in any ongoing PLD opportunities provided by NZQA</p> <p>Develop readiness indicators and consult with the mokopuna to ensure eligible mokopuna are going to</p>	<p>Establish baseline data and compare with later time intervals</p> <p>Finalise readiness indicators</p> <p>Track mokopuna achieving Literacy/numeracy requirements</p>	<p>We have been given 70 PLD hours and have just engaged a facilitator. Support will begin in term 3</p> <p>One pouako from whare tuakana who is now in whare waenga participated in the Accord NCEA days in 2021</p> <p>Days are scheduled for Tāwhaki (literacy/reo matatini) and Tāwhirimātea (maths/pāngarau) pouako to meet and work on a cohesive approach to teaching and learning</p> <p>The new co-requisite requirements have now been pushed out to 2024. We will be actively seeking</p>	PLD support is underway

	achieve a successful outcome		opportunities to become a trial school this/next year	
<b>VARIANCE</b>	Nil to report.			
<b>Next steps:</b>	Update the 2023 annual plan to keep the focus on this strategic aim			

<b>NZC TE REO MĀORI</b> <b>4 Te Kāhiwi:</b> <b>Mokopuna achievement : Mokopuna learning te reo Māori through NZC (New Zealand Curriculum) will see value in learning te reo and experience increased levels of proficiency</b>																																																	
<b>2020 levels (most recent data)</b>  Numbers and percentages of mokopuna working at NZC reo māori levels: L1-2 n= 43 31% L2 n= 27 20% L2-3 n = 30 21% L3-4 n= 38 28%	<b>2021 (Data from Whare waenga)</b>  <table border="1"> <thead> <tr> <th colspan="3">I enjoy learning te reo māori</th> <th colspan="3">I am determined to learn te reo Māori</th> <th colspan="3">Learning te reo Māori is important for my future</th> </tr> </thead> <tbody> <tr> <td colspan="3">All mokopuna</td> <td colspan="3">All mokopuna</td> <td colspan="3">All mokopuna</td> </tr> <tr> <td>Agree</td> <td>32</td> <td>48.50%</td> <td>Determined</td> <td>33</td> <td>50%</td> <td>Agree</td> <td>42</td> <td>63.60%</td> </tr> <tr> <td>Neutral</td> <td>17</td> <td>25.80%</td> <td>Neutral</td> <td>20</td> <td>30%</td> <td>Neutral</td> <td>18</td> <td>27.30%</td> </tr> <tr> <td>Disagree</td> <td>17</td> <td>25.80%</td> <td>Couldn't care less</td> <td>13</td> <td>20%</td> <td>Disagree</td> <td>6</td> <td>9.10%</td> </tr> </tbody> </table>				I enjoy learning te reo māori			I am determined to learn te reo Māori			Learning te reo Māori is important for my future			All mokopuna			All mokopuna			All mokopuna			Agree	32	48.50%	Determined	33	50%	Agree	42	63.60%	Neutral	17	25.80%	Neutral	20	30%	Neutral	18	27.30%	Disagree	17	25.80%	Couldn't care less	13	20%	Disagree	6	9.10%
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Increasing numbers and proportions of mokopuna are receiving instruction at higher levels of NZC: Te Reo Māori learning area Mokopuna are reporting high satisfaction levels	Induct new reo māori staff into our localised reo māori curriculum plan  Pair pouako learning te reo Māori with speakers	Mokopuna feedback  Pouako feedback	One staff member has enrolled in Te Ahu i Te Reo  One of the staff is offering Te Ataarangi classes for pouako after school for 2	One staff member has been awarded a study award for Te Tohu Paetahi in 2023 (University of Waikato reo māori course)																																													

with their reo Māori learning	of te reo to lift their proficiency levels  Encourage pouako to enrol in Te Ahu i Te Reo professional development courses	Pouako enrolments in Te Ahu i Te Reo professional development courses	pouako and 2 volunteer staff members																																					
<b>2022 data from where waenga</b>	<table border="1"> <thead> <tr> <th>I enjoy learning te reo Māori</th> <th>Numbers</th> <th>Percentage</th> <th>I am determined to learn te reo Māori</th> <th>Numbers</th> <th>Percentage</th> <th>Learning te reo Māori is important for my future</th> <th>Numbers</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Agree</td> <td>30</td> <td>41%</td> <td>Agree</td> <td>38</td> <td>52%</td> <td>Agree</td> <td>49</td> <td>67%</td> </tr> <tr> <td>Neutral</td> <td>33</td> <td>45%</td> <td>Neutral</td> <td>26</td> <td>36%</td> <td>Neutral</td> <td>19</td> <td>26%</td> </tr> <tr> <td>Disagree</td> <td>10</td> <td>14%</td> <td>Disagree</td> <td>9</td> <td>12%</td> <td>Disagree</td> <td>5</td> <td>7%</td> </tr> </tbody> </table> <p>Numbers and percentages of mokopuna working at NZC reo māori levels:</p> <p>L1-2 n= 8 11%</p> <p>L2 n= 3 4%</p> <p>L2-3 n=1 1%</p> <p>L3 n=32 43%</p> <p>L3-4 n= 18 24%</p> <p>L4 n=12 16%</p>				I enjoy learning te reo Māori	Numbers	Percentage	I am determined to learn te reo Māori	Numbers	Percentage	Learning te reo Māori is important for my future	Numbers	Percentage	Agree	30	41%	Agree	38	52%	Agree	49	67%	Neutral	33	45%	Neutral	26	36%	Neutral	19	26%	Disagree	10	14%	Disagree	9	12%	Disagree	5	7%
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## TE POROTAKA O NGAATI MAAHANGA

### 5. Te Kāhiwi: Mokopuna achievement

Mokopuna will build on their knowledge of Te Porotaka o Ngaati Maahanga

#### What does the picture look like now?

New mokopuna in particular have varying degrees of prior knowledge about Ngaati Maahanga - most have very little

What would improvement look like?	What will we do to achieve this improvement?	How will we measure improvement?	What does it look like mid-year?	What does it look like at the end of the year?
<p>New mokopuna are able to relate information about manawa whenua including pepehā and historical contexts</p>	<p>Include Ngaati Maahangatanga into the teaching and learning programme drawing on Ngā Takanga o te wā for content and structure</p>	<p>Mokopuna demonstrate their increasing knowledge of Ngaati Maahangatanga through a variety of mediums (oral, visual, written)</p>	<p><b>Whare teina</b> A group from TKH and Crawshaw are designing pou for the shared entry to Waiwhakareke based on Te Ara o Karoro which will be used by commercial artists to create the entrance-way.</p> <p><b>Whare waenga</b> Noho puni are usually scheduled twice a year at a Ngaati Mahanga marae. Every new year mokopuna learn hītori of manawa whenua. Takahi whenua also takes place in the surrounding areas of Ngaati Mahanga. Tikanga and kawa on a Marae of Ngaati Maahanga are also practiced and taught, especially for preparation of Poukai at Te Papa-o-roto.</p> <p><b>Whare tuakana</b> First term whakawhanaunga is</p>	<p><b>Whare teina</b> We have received back drafts of the art pieces that will be etched into brass plaques and placed on pou</p> <p><b>Whare waenga</b> Maara kaari, whai hononga ki Marae kē pērā ia Te Kotahitanga, me te tūhono i ngā kōrero tuku iho o Ngāti Maahanga ki ngā marae o roto o Waikato. Rōpu challenges according to whakapapa of Ngāti Māhanga i.e; The requirement of mokopuna to create a skit using the hītori/whakapapa and kōrero tuku iho of Ngāti Maahanga. Ako i ngā pūha mō te manawa whenua.</p>

			<p>always held at a Ngaati Maahanga maare. This year it was Te Papa Tapu marae.</p>	<p><b>Whare tuakana</b></p> <p>Mokopuna have a good understanding of our Kaupapa Nga Takahanga o Ngaati Mahanga.</p> <p>Our Pouako Tuakana had waananga about Te Porotaka o Ngati Mahanga where we chose 4 locations to visit &amp; learn koorero;</p> <ol style="list-style-type: none"> <li>1. Pirongia</li> <li>2. Puke-i-ahua</li> <li>3. Te Papatapu</li> <li>4. Pukerimu</li> </ol> <p>By looking at the Map we located 4 boundary points for us to visit. Unfortunately due to time restraints &amp; lack of Pouako knowledge we were unable to complete our journey in Pukerimu. We will try in the new year.</p> <p>Waananga pouako we learnt about;</p>
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				<p>3 Ngaati Mahanga Marae &amp; Puha for each.</p> <ul style="list-style-type: none"> <li>- Te Papa o Rotu</li> <li>- Aramiro</li> <li>- Oomaeroa</li> </ul> <p>Karakia</p> <p>Oriori composed by pouako about Maahanga, te whakapapa o Maahanga.</p>
<p><b>VARIANCE</b></p> <p><b>Next steps:</b></p>	<p>Nil to report.</p> <p>Update the 2023 annual plan to keep the focus on this strategic aim</p>			

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE KOPUKU HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Kopuku High School (the School). The Auditor-General has appointed me, Bernard Lamusse, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 18 July 2023. 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 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.



Chartered Accountants  
& Business Advisers

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

## **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1,19 to 31, but does not include the financial statements, and our auditor's report thereon.

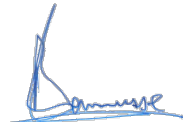
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Bernard Lamusse  
Director  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand