

AROWHENUA MĀORI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3280

Principal: Bronwyn Te Koeti

School Address: 33 Huirapa Street, Temuka 7920

School Postal Address: 33 Huirapa Street, Temuka 7920

School Phone: 03 6157391

School Email: office@arowhenuamaori.school.nz

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444



AROWHENUA MĀORI SCHOOL

Annual Report - For the year ended 31 December 2022

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Arowhenua Māori School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Tori McNoe	Presiding member		
Bronwyn Te Koeti	Principal		
Nicholas Williams	Parent Representative		
Maria Parish	Parent Representative		
Lisa Cormie	Staff Representative		
Andrew Murray	Commissioner		

Arowhenua Māori 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.

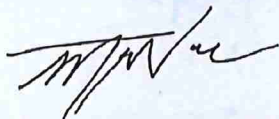
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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 were authorised for issue by the Board after 31 May 2023, therefore they did not meet the statutory deadline. The school also provided the financial statements on 9 April 2023, which is after the statutory deadline of 31 March 2023.

Tori McNoe

Full Name of Presiding Member



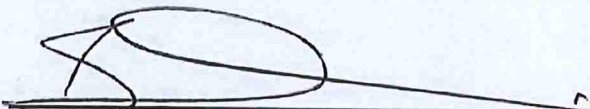
Signature of Presiding Member

3/8/23

Date:

Bronwyn Ann Te Koet-James

Full Name of Principal



Signature of Principal

03-08-2023

Date:

Arowhenua Māori School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	781,469	672,270	627,532
Locally Raised Funds	3	91,247	16,975	28,838
Interest Income		4,647	2,300	1,218
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		877,363	691,545	657,588
Expenses				
Locally Raised Funds	3	78,033	-	14,365
Learning Resources	4	365,982	310,614	421,232
Administration	5	90,963	70,673	129,121
Finance		224	500	235
Property	6	333,925	320,660	92,211
		869,127	702,447	657,164
Net Surplus / (Deficit) for the year		8,236	(10,902)	424
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		8,236	(10,902)	424



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

Arowhenua Māori School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		363,940	363,938	236,666
Total comprehensive revenue and expense for the year		8,236	(10,902)	424
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,114	-	126,850
Equity at 31 December		374,290	353,036	363,940



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.

Arowhenua Māori School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	14,114	156,885	125,935
Accounts Receivable	8	58,810	33,866	43,108
Prepayments		5,582	4,000	4,132
Investments	9	160,000	160,000	150,000
Funds Receivable for Capital Works Projects	13	-	-	26,606
		<u>238,506</u>	<u>354,751</u>	<u>349,781</u>
Current Liabilities				
GST Payable		11,260	8,000	7,717
Accounts Payable	11	33,357	30,366	38,963
Finance Lease Liability	12	6,569	1,000	812
		<u>51,186</u>	<u>39,366</u>	<u>47,492</u>
Working Capital Surplus/(Deficit)		187,320	315,385	302,289
Non-current Assets				
Property, Plant and Equipment	10	204,941	37,651	61,651
		<u>204,941</u>	<u>37,651</u>	<u>61,651</u>
Non-current Liabilities				
Finance Lease Liability	12	17,971	-	-
		<u>17,971</u>	<u>-</u>	<u>-</u>
Net Assets		<u>374,290</u>	<u>353,036</u>	<u>363,940</u>
Equity		<u>374,290</u>	<u>353,036</u>	<u>363,940</u>



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

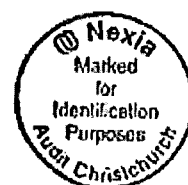
Arowhenua Māori School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		243,012	276,776	247,950
Locally Raised Funds		88,509	16,975	28,837
Goods and Services Tax (net)		3,543	(2,000)	(5,188)
Payments to Employees		(159,874)	(88,383)	(114,773)
Payments to Suppliers		(161,669)	(96,578)	(136,280)
Interest Paid		(224)	(500)	(235)
Interest Received		3,282	2,100	1,034
Net cash from/(to) Operating Activities		16,579	108,390	21,345
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(141,008)	(2,205)	(5,782)
Purchase of Investments		(10,000)	(50,000)	(40,000)
Net cash from/(to) Investing Activities		(151,008)	(52,205)	(45,782)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,114	-	131,950
Finance Lease Payments		(6,112)	188	(3,085)
Funds Administered on Behalf of Third Parties		26,606	-	(26,606)
Net cash from/(to) Financing Activities		22,608	188	102,259
Net increase/(decrease) in cash and cash equivalents		(111,821)	56,373	77,822
Cash and cash equivalents at the beginning of the year	7	125,935	100,512	48,113
Cash and cash equivalents at the end of the year	7	14,114	156,885	125,935

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.

Arowhenua Māori School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Arowhenua Māori 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 11.

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 10.

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 12. Future operating lease commitments are disclosed in note 17b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.



e) 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.

f) 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.

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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



i) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

j) 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.

k) 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.



l) Funds held for Capital works

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

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

m) Provision for Cyclical Maintenance

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

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

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

n) Financial Instruments

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

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

o) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

p) Budget Figures

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

q) Services received in-kind

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



2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	257,676	149,504	155,269
Teachers' Salaries Grants	244,680	243,900	339,786
Use of Land and Buildings Grants	278,866	278,866	41,329
Other Government Grants	247	-	91,148
	<u>781,469</u>	<u>672,270</u>	<u>627,532</u>

The school has opted in to the donations scheme for this year. Total amount received was \$5,994.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
<i>Revenue</i>	\$	\$	\$
Donations & Bequests	1,975	2,975	2,475
Fees for Extra Curricular Activities	84,398	14,000	21,000
Trading	474	-	2,457
Fundraising & Community Grants	4,400	-	322
Other Revenue	-	-	2,584
	<u>91,247</u>	<u>16,975</u>	<u>28,838</u>
<i>Expenses</i>			
Extra Curricular Activities Costs	56,437	-	9,300
Trading	19,663	-	2,662
Other Locally Raised Funds Expenditure	1,933	-	2,403
	<u>78,033</u>	<u>-</u>	<u>14,365</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>13,214</u>	<u>16,975</u>	<u>14,473</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	11,821	11,000	12,724
Equipment Repairs	90	-	460
Employee Benefits - Salaries	326,374	275,614	396,103
Staff Development	139	-	2,468
Depreciation	27,558	24,000	9,477
	<u>365,982</u>	<u>310,614</u>	<u>421,232</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,777	2,457	4,967
Board Fees	1,570	-	-
Intervention Costs & Expenses	14,911	25,000	16,749
Communication	2,751	2,200	2,419
Consumables	2,227	6,500	7,475
School Lunch Programme	-	-	44,021
Other	12,527	6,700	23,789
Employee Benefits - Salaries	48,572	24,875	26,234
Insurance	2,628	2,941	3,467
	<u>90,963</u>	<u>70,673</u>	<u>129,121</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,694	1,000	2,311
Grounds	3,948	3,500	2,926
Heat, Light and Water	11,268	10,000	9,270
Rates	2,428	3,500	2,788
Repairs and Maintenance	5,386	-	1,626
Use of Land and Buildings	278,866	278,866	41,329
Employee Benefits - Salaries	30,335	23,794	31,961
	<u>333,925</u>	<u>320,660</u>	<u>92,211</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. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	14,114	156,885	125,935
Cash and cash equivalents for Statement of Cash Flows	<u>14,114</u>	<u>156,885</u>	<u>125,935</u>



8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	12,881	10,000	10,143
Interest Receivable	1,820	500	455
Banking Staffing Underuse	20,743	-	3,775
Teacher Salaries Grant Receivable	23,366	23,366	28,735
	<u>58,810</u>	<u>33,866</u>	<u>43,108</u>
Receivables from Exchange Transactions	14,701	10,500	10,598
Receivables from Non-Exchange Transactions	44,109	23,366	32,510
	<u>58,810</u>	<u>33,866</u>	<u>43,108</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	160,000	160,000	150,000
Total Investments	<u>160,000</u>	<u>160,000</u>	<u>150,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	38,967				(1,632)	37,335
Furniture and Equipment	7,389	103,281			(9,922)	100,748
Information and Communication Technology	11,899	37,694			(9,004)	40,589
Leased Assets	726	29,840			(6,665)	23,901
Library Resources	2,670	35			(335)	2,370
Balance at 31 December 2022	<u>61,651</u>	<u>170,850</u>	<u>-</u>	<u>-</u>	<u>(27,558)</u>	<u>204,943</u>

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	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	65,489	(28,154)	37,335	65,489	(26,522)	38,967
Furniture and Equipment	188,291	(87,544)	100,747	85,011	(77,622)	7,389
Information and Communication T	98,121	(57,532)	40,589	60,427	(48,528)	11,899
Leased Assets	63,583	(39,683)	23,900	33,743	(33,017)	726
Library Resources	32,424	(30,054)	2,370	32,389	(29,719)	2,670
Balance at 31 December	447,908	(242,967)	204,941	277,059	(215,408)	61,651

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	4,307	1,000	859
Accruals	4,300	5,000	8,712
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	23,366	23,366	28,735
Employee Entitlements - Leave Accrual	1,384	1,000	657
	<u>33,357</u>	<u>30,366</u>	<u>38,963</u>
Payables for Exchange Transactions	33,357	30,366	38,963
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>33,357</u>	<u>30,366</u>	<u>38,963</u>

The carrying value of payables approximates their fair value.

12. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	6,884	1,000	812
Later than One Year and no Later than Five Years	18,175	-	-
Later than Five Years	(519)	-	-
	<u>24,540</u>	<u>1,000</u>	<u>812</u>
Represented by			
Finance lease liability - Current	6,569	1,000	812
Finance lease liability - Non current	17,971	-	-
	<u>24,540</u>	<u>1,000</u>	<u>812</u>



13. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Transfer to Fixed Assets \$	Closing Balances \$
Building Fitout		(26,606)			26,606	-
Totals		(26,606)	-	-	26,606	-

Represented by:

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Building Fitout				26,606		(26,606)
Totals		-	-	26,606	-	(26,606)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	26,606

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.



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 \$
<i>Board Members</i> Remuneration	1,570	-
<i>Leadership Team</i> Remuneration Full-time equivalent members	118,369 1	115,171 1
Total key management personnel remuneration	119,939	115,171

There are 5 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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	110-120	110-120
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

No other employees received remuneration greater than \$100,000.

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



16. Contingencies

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

The Ministry of Education provided additional funding for both the Support Staff in School's 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.

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.

17. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

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

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

18. 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	14,114	156,885	125,935
Receivables	58,810	33,866	43,108
Investments - Term Deposits	160,000	160,000	150,000
Total Financial assets measured at amortised cost	<u>232,924</u>	<u>350,751</u>	<u>319,043</u>

Financial liabilities measured at amortised cost

Payables	33,357	30,366	38,963
Finance Leases	24,540	1,000	812
Total Financial Liabilities Measured at Amortised Cost	<u>57,897</u>	<u>31,366</u>	<u>39,775</u>

19. Events After Balance Date

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

20. Comparatives

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



Analysis of Variance Reporting for 2022



School Name:

AROWHENUA MĀORI SCHOOL 2022

School Number: 3280

Strategic Aim:

MANA

Arowhenua Māori School will be a hub for cultural revitalisation

Annual Aim:

- Regular visits with ECC and kura Tuarua throughout the year
- Attend where possible all networking events
- Supply ECE's with school info packs/newsletters
- Update school website
- Create informal networks between identified kura
- Continue (BAU) whānau hui, regular newsletters, uui ā-whanau
- Team PLD (internal) reporting to parents, EOTC, Child Safety
- Regular communication with Kaumatua
- Community Projects (funded through Te Putahitanga initiative, Strengthening our cultural narrative)

Target:

- A kura that is valued
- Transition links between ECE's and secondary schools will be strong and fluid.
 - The kura will be a school of choice and our ākongā will continue to thrive within kura tuarua
 - Our wider community will know of our kura and its kaupapa either through positive promotion such as regional events or publications
 - Whānau will be supportive and involved because of our kaupapa which can be measured through well attended hui and other kura events

Analysis of Variance Reporting for 2022



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Regular visits with ECCs and Kura Tuarua and attend all networking events throughout the year.</p> <p>Networking continued (where possible) through involvement with our Kahui, (ToD's Management hui, ISC hui)</p> <p>Tumuaki continued role on SCPA Executive</p> <p>All schools invite to kura opening (29/09/2022) and the sharing/tour of our cultural narrative (27/01/2023).</p> <p>Supply ECCs with school information packs. Update School website.</p> <p>He Manu Hou recognised as our main contributory ECE. We supported and performed at their market day in Term 4. School website was updated.</p>	<p>1 X staff attended a ToD Professional development Kahui Ako in Term 2. This was attended by all sectors.</p> <p>Tumuaki attended where possible all management meetings throughout the year. These were either face to face or via Zoom.</p> <p>Both these events were extremely successful and well attended.</p> <p>Through joining the Kahui Ako, creating networks has been established. Through the Kahui Ako workplan, these actions are no longer as much of a priority.</p>	<p>-Covid19 restrictions and illness including flu.</p> <p>-Time restrictions, availability of relievers</p>	<p>We will endeavor to keep up with regular contact where possible.</p> <p>Look inviting, He Manu Hou to kura on a regular basis.</p> <p>Continue to be an active kura within Kahui Ako.</p> <p>Continue to support sporting and cultural events as they arise.</p>

<p>Create informal networks between identified kura</p> <p>We met with head teacher of bilingual unit Hinds School to talk about supporting each other.</p> <p>All ex-students were invited to attend our kura opening in term three.</p> <p>Continue (BAU) whānau hui, regular newsletters, uirū ā-whānau</p> <p>We were able to hold several whānau hui (Term Two and Term Three) and celebrated our end of year Po Miharō in Term 4.</p> <p>Uirū ā-Whānau were held face to face in Terms Two and Four.</p> <p>Newsletters were distributed fortnightly.</p> <p>Regular communication with Kaumatua</p> <p>Kaumatua were made welcome in the kura (informally) throughout the year, until Covid restrictions halted this.</p> <p>They were invited to all kura events; kura blessing, opening, Governor General visit and po Miharō.</p> <p>Community Projects (funded through Te Putahitanga initiative, Strengthening our cultural narrative, FLAVA Kapa Haka Festival)</p>	<p>Once again, we have been impacted by Covid19 restrictions and staffing (lack of relievers) in 2022. We also had concerns with a senior cohort and behaviour.</p> <p>We have had a steady growth in whānau support by a supportive group. They were instrumental in creating successful events.</p> <p>Kaumatua continue to be a supportive group within our kura.</p>	<p>-Covid and behavioural issues</p>	<p>Continue to look for formal and informal ways to maintain communication with other Māori Medium kura.</p> <p>Reaching out to our school community in ways that they can engage with us in constructive ways, maybe through using grants for special projects that they can be part of.</p> <p>Maybe have them more involved in the new redevelopment of the old hall restoration.</p>
<p>Community Projects (funded through Te Putahitanga initiative, Strengthening our cultural narrative, FLAVA Kapa Haka Festival)</p>	<p>With the funding granted through Te Putahitanga and MOE (one off Māori Medium Grant in response to COVID, we were able to focus on what our whānau had suggested would support ākongā well-being and build a positive/supportive whānau group. We created an implementation plan and followed through.</p> <p>FLAVA festival was once again via Youtube.</p>	<p>-extra (unplanned) funding</p>	<p>Continue to look for ways to engage our ākongā in culturally relevant, rich curriculum. Utilize the cultural narrative within our new kura.</p>

<p>Our ākongā participated in a yearlong (two days a week) curriculum enrichment programme; Ka Awa Kopikopiko where we were able to bring in local experts; Technology through Leggo, Doc Waterways and participating in a documentary, Kapa Haka, gardening, cooking and sports skills.</p> <p>A whole-kura cultural narrative visit to Tarahaoa.</p> <p>Participation in FLAVA Kapa Haka festival, kura opening, Governor General visit</p> <p>Article in Education Gazette regarding the redevelopment and the creation of our cultural narrative.</p> <p>Create a governance team</p> <p>Formal election process undertaken June (Matariki).</p>	<p>We fully and successfully participated in our opening and other events.</p> <p>Our ākongā now have a better understanding of our pūrākau Tarahaoa rāua ko Huatekerere (ancestral maunga).</p> <p>Growing confidence and self-esteem of our ākongā.</p> <p>As above.</p> <p>Fully functioning and talented governance team.</p>	<p>Kura is no longer under intervention.</p>	<p>Continue to seek succession members</p>
<p>Planning for next year: Maintain the positive: Continue to be an active participating kura in Kahui Ako. Continue to find ways to actively promote our kura far and wide, utilizing our new kura.</p> <p>Reflect on improvement: Utilize Kahui Ako to engage in other kura across the sector. Continue to support annual cultural events as they arise.</p> <p>Strategize for the uncontrollable: Look for ways to engage whanau directly with the kura and/or ākongā learning. Te Putahitanga, also look for other funding pools to support this. Positive/deliberate communication to promote the kura. Engage and utilize with outside support agencies where-ever possible</p>			

School Name:

AROWHENUA MĀORI SCHOOL

School Number: 3280

Strategic Aim:

AKO

By us - for us. Arowhenua Māori School will be a place where teaching and learning are centred within Te Ao Māori

Annual Aim:

- Curriculum development (Marau-a-Kura) that is based on Te Marau o Aotearoa and specific to our kura.
- Develop a culturally inclusive learning support programme.
- Design and implement learning programmes that lead to student centered inquiry.

Target:

- Ākongā are learning and thriving within Te Ao Māori
- A Marau-a-Kura (localized curriculum) that is specific and relevant Te Ao Ākongā.
 - Individual learning needs of targeted ākongā will be met within Māori medium learning support.
 - Whānau will be well informed of their child's progress and learning pathway.

Analysis of Variance Reporting for 2022



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Marau-ā-kura development</p> <p>Creation of a Cultural Narrative for our new kura.</p> <p>Learning and performing of waiata that are related to our marau ā-kura.</p> <p>Undertaking an enriched curriculum programme X2 days a week, Kā Awa Kōpikopiko.</p> <p>Putataio project around local waterways with DOC</p> <p>Culturally inclusive learning support</p> <p>SENCO role was distributed this year due to no extra funding (unit).</p> <p>Creation of a IEP that relates to our cultural narrative, Tōku Mokini.</p> <p>We were able to support hiring a second teacher aide and outside tuition due to Te Putahitanga funding.</p>	<p>Development around teaching through a marau ā-kura remains slow.</p> <p>This programme ran throughout the entire year. The ākongā enjoyed; gardening, Kapa Haka, cooking, Putataio, Leggo, Mahi Toi and sport.</p>	<p>Focus on early ākongā needs, COVID restrictions, consolidation of narrative in new environment needs time.</p> <p>-teacher capability</p> <p>-political</p> <p>-Covid19</p> <p>-attendance</p>	<p>Continue with a robust induction programme where all new staff (and team) have the opportunity to connect and explore local landscapes, whakapapa and hītori in order to understand the contexts these have within our marau.</p> <p>Change direction of our centrally funded PLD (CORE) to working on incorporating marau ā-kura into learning programme. This has now been formalized with CORE.</p> <p>Continue to support a SENCO role within the kura.</p>

<p>Design and implement learning programmes that lead to student centered inquiry learning</p> <p>Learning and teaching progressions for core subjects continued to be used for teaching and learning as well as reporting to whānau.</p> <p>We were awarded 90 hours of centrally funded PLD through CORE Education in 2021, 75 hours still unused.</p>	<p>Teacher Aide time -8 students (school funded X terms and bulk grant MoE 2 terms)</p> <p>RTLB -3 students (All have been signed off/observation support only)</p> <p>Counsellor -5 students</p> <p>Learning4U -9 students (1:1 2X week in T4 -school funded)</p> <p>Full diagnostic -1 student (Year 7, SLD dyslexic -school funded)</p> <p>ICAMS assessment -5 students</p> <p>Providing whānau support -4 students (frequent hui/daily reporting)</p> <p>Monitoring -3 students (all late enrolments in year)</p> <p>Princess Warrior Empowering Kotiro -all Kotiro Years 2-8) School funded</p>	<p>One off ability for kura to fund programmes</p>	<p>Review centrally funded PLD and possibly change direction.</p> <p>Review curriculum design considering impact from Covid19.</p> <p>Continue to work with teaching and learning progressions for core subjects.</p> <p>Continue to request a review of truancy contract.</p>
<p>Learning and teaching progressions are becoming embedded into programmes and reporting to whānau.</p> <p>Whilst improvement is continuing, the achievement levels showing <i>below</i> until an ākonga has been in bilingual education for at least four to six years is apparent. (this is recognized as second language learning delay) in pānui, tūhitihi and especially in reo-a-waha. This will continue to be the case for all second language learners.</p> <p>All ākonga that show possible learning challenges have been identified and have or are the process of being monitored for receiving support through outside agencies. The numbers have increased which is of concern.</p> <p>Absenteeism continued to be of major concern. However, this was largely due to COVID arriving as well as other major winter illnesses. We saw a slow improvement by terms 3 and 4.</p> <p>Covid19 has also had an impact on learning. Three years of interrupted learning has taken a toll, especially in the younger students that require a consistent approach. For the best part of each year, student health and well-being has been a focus.</p>	<p>Learning and teaching progressions are becoming embedded into programmes and reporting to whānau.</p> <p>Whilst improvement is continuing, the achievement levels showing <i>below</i> until an ākonga has been in bilingual education for at least four to six years is apparent. (this is recognized as second language learning delay) in pānui, tūhitihi and especially in reo-a-waha. This will continue to be the case for all second language learners.</p> <p>All ākonga that show possible learning challenges have been identified and have or are the process of being monitored for receiving support through outside agencies. The numbers have increased which is of concern.</p> <p>Absenteeism continued to be of major concern. However, this was largely due to COVID arriving as well as other major winter illnesses. We saw a slow improvement by terms 3 and 4.</p> <p>Covid19 has also had an impact on learning. Three years of interrupted learning has taken a toll, especially in the younger students that require a consistent approach. For the best part of each year, student health and well-being has been a focus.</p>	<p>-Covid19, -staff changes and capability -student well-being</p>	<p>-lack of effective PLD support</p>

	<p>We also have had a lot of transient students who all were new to a bilingual setting (late entry).</p> <p>The PLD provider continued to be an issue and was not provided. However, through discussion /review and intervention that included MoE, we are looking forward to this being rectified Terms 1 & 2 2023.</p>		
<p>Planning for next year:</p> <p>Maintain the positive: Continue with a robust induction programme where all new staff (and team) have the opportunity to connect and explore local landscapes, whakapapa and hitori in order to understand the contexts these have within our marau. Continue to support a SENCO role within the kura. Continue to work with teaching and learning progressions for core subjects.</p> <p>Reflect on improvement: Review centrally funded PLD support to ensure we are receiving effective support. Review curriculum design considering impact from Covid19, curriculum refresh and embedding our Marau ā-kura further.</p> <p>Strategize for the uncontrollable: Continue to consider ākongā/whānau health and well-being as a priority before learning while seeking a consistent approach at how we improve classroom delivery. Take our case for equity further.</p>			

School Name:

AROWHENUA MĀORI SCHOOL

School Number: 3280

Strategic Aim:

MAURI

Arowhenua Māori School will be a physical and spiritual learning environment that is the living embodiment of our beliefs and aspirations

Annual Aim:

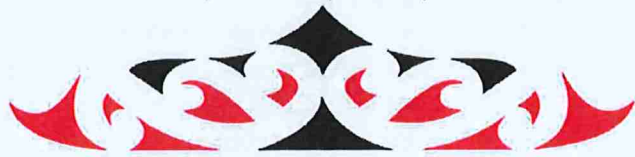
- Co-create a new learning environment through a whole school redevelopment.

Target:

- A place to belong
- Our hāpori-a-kura will feel included
 - Ākongā will see themselves reflected within their learning environment
 - Ākongā will show responsibility for their environment
 - Staff will feel comfortable and be well-equipped to explore relevant pedagogy.
 - The kura will be well resourced.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Co-create a new learning environment.</p> <p>Tumuaki attended all scheduled hui.</p> <p>Undertook kura blessing at start of year 02/02/2022 and official opening 29/09/2022.</p> <p>Continue to identify faults and sign off.</p> <p>Create a cultural narrative.</p>	<p>We enjoyed the positive outcomes that a new kura and community celebrations can bring.</p> <p>We have reflected on the effect of change, the restricted outdoor spaces, and construction noise had on our ākongā which were significant and have worked towards improving these.</p> <p>Our cultural narrative has been received well, being used as an example at other schools and was celebrated in the Education Gazette.</p>	<p>-Unscheduled issues</p> <p>Communication with community</p>	<p>Now that we have a beautiful physical environment, we will shift our sense of Mauri to the well-being of those within.</p>
<p>Planning for next year:</p> <p>Change our focus to whole kura well-being.</p>			

Arowhenua Māori School



Established 1895

KIWISPORT STATEMENT 2022

Arowhenua Māori School 3280

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022 the school received kiwisport funding of \$527,65 excluding GST in the operating grants. The funding was spent towards transport costs to/join interschool sports events and part contribution towards swimming pool operating costs.

Kind regards,

Bronwyn Te Koeli (Principal)

Arowhenua Māori School



*He anga onamata-he aronga anamata
Ancestrally driven-future focussed*

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>By following Ministry of Education guidelines and timely review of school policy and procedures.</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Equal Employment Opportunities</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is:</p> <ul style="list-style-type: none"> to maintain, and comply with their school's Equal Employment Opportunities policy, and to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> appoints a member to be the EEO officer – this role may be taken by the principal shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work,

	<p>etc.) and the employment requirements of diverse individuals/groups</p> <ul style="list-style-type: none"> • ensures that employment and personnel practices are fair and free of any bias. <hr/> <p>The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See <u>Self-Review and Board Assurances</u>.</p> <hr/>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>As above</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>As a kura Māori bilingual school, we have a specific skills set that recognises the aims and aspirations of Māori, employment requirements and promotes greater involvement of Māori in the Education sector.</i>
How have you enhanced the abilities of individual employees?	<i>Through PLD. Guidance and mentorship. PGC's</i>
How are you recognising the employment requirements of women?	<i>Suitable facilities, leadership support</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Suitable facilities</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AROWHENUA MĀORI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Geraldine Primary School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, 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 3 to 18, that comprise 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 3 August 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.

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 KiwiSport, Analysis of Variance and Good Employer Statement but does not include the financial statements, and our auditor's report thereon.

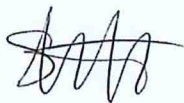
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

