

AROWHENUA MĀORI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3280
Principal:	Bronwyn Te Koeti-James
School Address:	33 Huirapa Street, Temuka 7920
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AROWHENUA MĀORI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Arowhenua Māori School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Tori McNoe	Presiding member		
Bronwyn Te Koeti-James	Principal		
Andrew Murray	Commissioner		
Lisa Cormie	Staff Representative		
Nicholas Williams	Parent Representative		
Maania Tealei	Parent Representative		
Pounamu Aikman	Co-opted		

Arowhenua Māori School

Statement of Responsibility

For the year ended 31 December 2023

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

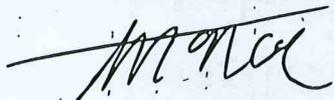
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Tori McNoe

Full Name of Presiding Member



Signature of Presiding Member

31/5/24

Date:

Bronwyn Ann Te Koeti-James

Full Name of Principal



Signature of Principal

31-05-2024

Date:

Arowhenua Māori School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	969,800	892,919	781,469
Locally Raised Funds	3	66,875	(5,525)	91,247
Interest Received		9,627	2,300	4,647
Total Revenue		1,046,302	889,694	877,363
Expense				
Locally Raised Funds	3	39,964	-	78,033
Learning Resources	4	490,200	438,824	365,982
Administration	5	89,770	55,741	90,963
Interest Paid		315	12,464	224
Property	6	401,577	360,619	333,925
Loss on Disposal of Property, Plant and Equipment		6,425	-	-
Total Expense		1,028,251	867,648	869,127
Net Surplus / (Deficit) for the year		18,051	22,046	8,236
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		18,051	22,046	8,236



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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		374,290	374,290	363,940
Total comprehensive revenue and expense for the year		18,051	22,046	8,236
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		1,021	1,021	2,114
Equity at 31 December		393,362	397,357	374,290
Accumulated comprehensive revenue and expense		393,362	397,357	374,290
Reserves		-	-	-
Equity at 31 December		393,362	397,357	374,290



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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	99,424	86,844	14,114
Accounts Receivable	8	40,476	40,476	58,810
Prepayments		5,694	5,694	5,582
Investments	9	160,000	160,000	160,000
		<u>305,594</u>	<u>293,014</u>	<u>238,506</u>
Current Liabilities				
GST Payable		19,007	19,007	11,260
Accounts Payable	11	59,026	59,026	33,357
Revenue Received in Advance	12	4,594	4,594	-
Finance Lease Liability	13	6,711	6,711	6,569
		<u>89,338</u>	<u>89,338</u>	<u>51,186</u>
Working Capital Surplus/(Deficit)		216,256	203,676	187,320
Non-current Assets				
Property, Plant and Equipment	10	188,366	204,941	204,941
		<u>188,366</u>	<u>204,941</u>	<u>204,941</u>
Non-current Liabilities				
Finance Lease Liability	13	11,260	11,260	17,971
		<u>11,260</u>	<u>11,260</u>	<u>17,971</u>
Net Assets		<u>393,362</u>	<u>397,357</u>	<u>374,290</u>
Equity		<u>393,362</u>	<u>397,357</u>	<u>374,290</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 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		293,820	221,648	243,012
Locally Raised Funds		69,615	(2,785)	88,509
Goods and Services Tax (net)		7,747	7,747	3,543
Payments to Employees		(177,129)	(13,146)	(159,874)
Payments to Suppliers		(94,705)	(124,825)	(161,669)
Interest Paid		(315)	(12,464)	(224)
Interest Received		9,430	2,103	3,282
Net cash from/(to) Operating Activities		108,463	78,278	16,579
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(17,604)	-	(141,008)
Purchase of Investments		-	-	(10,000)
Net cash from/(to) Investing Activities		(17,604)	-	(151,008)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,021	1,021	2,114
Finance Lease Payments		(6,570)	(6,569)	(6,112)
Funds Administered on Behalf of Other Parties		-	-	26,606
Net cash from/(to) Financing Activities		(5,549)	(5,548)	22,608
Net increase/(decrease) in cash and cash equivalents		85,310	72,730	(111,821)
Cash and cash equivalents at the beginning of the year	7	14,114	14,114	125,935
Cash and cash equivalents at the end of the year	7	99,424	86,844	14,114

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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 2023 to 31 December 2023 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.

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 13. Future operating lease commitments are disclosed in note 18.

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 material.

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
Motor vehicles	5 years
Textbooks	3 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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 and annual leave earned, by non teaching staff, 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) Revenue Received in Advance

Revenue received in advance relates to fees received from grants received 2024 Non-Teach Support and Principals Wellbeing where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

l) Funds Held in Trust

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

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



m) 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 Comprehensive Revenue and Expense.

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

n) 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 School 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.

o) 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.

p) 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.

q) Budget Figures

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

r) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	275,417	198,536	257,676
Teachers' Salaries Grants	342,764	342,764	244,680
Use of Land and Buildings Grants	351,619	351,619	278,866
Other Government Grants	-	-	247
	<u>969,800</u>	<u>892,919</u>	<u>781,469</u>

The school has opted in to the donations scheme for this year. Total amount received was \$5,702.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	295	975	1,975
Fees for Extra Curricular Activities	56,026	(1,000)	84,398
Trading	1,726	(3,500)	474
Fundraising & Community Grants	8,828	(2,000)	4,400
	<u>66,875</u>	<u>(5,525)</u>	<u>91,247</u>
Expense			
Extra Curricular Activities Costs	4,443	-	56,437
Trading	27,795	-	19,663
Other Locally Raised Funds Expenditure	2,361	-	1,933
	<u>39,964</u>	<u>-</u>	<u>78,033</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>26,911</u>	<u>(5,525)</u>	<u>13,214</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	10,591	73,860	11,821
Equipment Repairs	1,497	14,000	90
Employee Benefits - Salaries	445,922	350,964	326,374
Staff Development	2,436	-	139
Depreciation	29,754	(0)	27,558
	<u>490,200</u>	<u>438,824</u>	<u>365,982</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,918	-	5,777
Board Fees	2,073	1,000	1,570
Intervention Costs & Expenses	4,709	100	14,911
Communication	3,287	2,200	2,751
Consumables	2,732	7,700	2,227
Other	20,426	38,800	12,527
Employee Benefits - Salaries	46,485	3,941	48,572
Insurance	5,139	2,000	2,628
	89,769	55,741	90,963

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	1,414	3,000	1,694
Grounds	5,343	-	3,948
Heat, Light and Water	9,946	-	11,268
Rates	2,429	-	2,428
Repairs and Maintenance	4,345	-	5,386
Use of Land and Buildings	351,619	357,619	278,866
Employee Benefits - Salaries	26,481	-	30,335
	401,577	360,619	333,925

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	99,424	86,844	14,114
Cash and cash equivalents for Statement of Cash Flows	99,424	86,844	14,114



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	10,141	10,141	12,881
Interest Receivable	2,017	2,017	1,820
Banking Staffing Underuse	2,225	2,225	20,743
Teacher Salaries Grant Receivable	26,093	26,093	23,366
	40,476	40,476	58,810
Receivables from Exchange Transactions	12,158	12,158	14,701
Receivables from Non-Exchange Transactions	28,318	28,318	44,109
	40,476	40,476	58,810

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	160,000	160,000	160,000
	160,000	160,000	160,000

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	37,335	-	(1,914)	-	(1,625)	33,796
Furniture and Equipment	100,747	4,936	(1,893)	-	(12,190)	91,600
Information and Communication Technology	40,589	-	(2,618)	-	(9,000)	28,971
Leased Assets	23,900	-	-	-	(6,643)	17,257
Library Resources	2,370	-	-	-	(296)	2,074
Balance at 31 December 2023	204,941	4,936	(6,425)	-	(29,754)	173,698



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	62,000	(28,204)	33,796	65,489	(28,154)	37,335
Furniture and Equipment	143,324	(37,056)	106,268	188,291	(87,544)	100,747
Information and Communication Technology	52,310	(23,340)	28,970	98,121	(57,532)	40,589
Leased Assets	29,841	(12,583)	17,258	63,583	(39,683)	23,900
Library Resources	32,424	(30,350)	2,074	32,424	(30,054)	2,370
Balance at 31 December	319,899	(131,533)	188,366	447,908	(242,967)	204,941

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	22,580	22,580	4,307
Accruals	9,974	9,974	4,300
Employee Entitlements - Salaries	26,093	26,093	23,366
Employee Entitlements - Leave Accrual	379	379	1,384
	59,026	59,026	33,357
Payables for Exchange Transactions	59,026	59,026	33,357
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	59,026	59,026	33,357

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	4,594	4,594	-
	4,594	4,594	-



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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	6,885	6,885	6,884
Later than One Year and no Later than Five Years	11,289	11,289	18,175
Later than Five Years	(204)	(204)	(519)
	17,971	17,971	24,540
Represented by			
Finance lease liability - Current	6,711	6,711	6,569
Finance lease liability - Non current	11,260	11,260	17,971
	17,971	17,971	24,540

13. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	-
	-	-	-

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

14. Funds Held for Capital Works Projects

There was no capital works projects in 2023.

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

15. 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.



16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,073	1,570
<i>Leadership Team</i> Remuneration Full-time equivalent members	132,370 1	118,369 1
Total key management personnel remuneration	134,443	119,939

There are 5 members of the Board excluding the Principal. The Board had held 8 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	110-120
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	2023 FTE Number	2022 FTE Number
110-120	1.00	0.00
	1.00	0.00

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



17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

In 2023 The Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments of the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements

18. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had no capital commitment. (2022:nil)

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts. (2022: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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	99,424	86,844	14,114
Receivables	40,476	40,476	58,810
Investments - Term Deposits	160,000	160,000	160,000
Total financial assets measured at amortised cost	<u>299,900</u>	<u>287,320</u>	<u>232,924</u>

Financial liabilities measured at amortised cost

Payables	59,026	59,026	33,357
Finance Leases	17,971	17,971	24,540
Total financial liabilities measured at amortised cost	<u>76,997</u>	<u>76,997</u>	<u>57,897</u>

20. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF AROWHENUA MĀORI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Arowhenua Māori 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 the statement of financial position as at 31 December 2023, 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 2023; 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 31 May 2024. 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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Statement of Variance Reporting, Good Employer Statement, Te Tiriti o Waitangi Statement, and Kiwisport 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Sam Naylor

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

Statement of Variance Reporting for 2023



School Name:	AROWHENUA MĀORI SCHOOL 2022	School Number: 3280
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Strategic Aim:	MANA	
Annual Aim:	<p style="text-align: center;">Arowhenua Māori School will be a hub for cultural revitalisation</p> <ul style="list-style-type: none"> Continue with existing (business as usual) actions (whānau hui X1 term, regular newsletters, uiui-ā-whānau X3 year) to positively promote our awesome kura. Regular communication with Kaumatua (Newsletters, morning tea invites) Promote positive outcomes as they arise. Consult our hāpori ā-kura about their beliefs and aspirations for their tamariki at AMS (in prep for strategic refresh) Identify and invite prospective whānau to attend BoT hui. 	
Target:	<p>A kura that is valued</p> <ul style="list-style-type: none"> Transition links between ECE's and secondary schools will be strong and fluid. The kura will be a school of choice and our ākonga 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 and/or publications. Whānau will be supportive and involved because of our kaupapa which can be measured through well attended hui and other kura events 	

Statement of Variance Reporting for 2023



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>
<ul style="list-style-type: none"> Continue with existing (business as usual) actions (whānau hui X1 term, regular newsletters, uiui-ā-whānau X3 year) Regular communication with Kaumatua (Newsletters, morning tea invites) Promote positive outcomes as they arise. Consult our hāpori ā-kura about their beliefs and aspirations for their tāmariki at AMS (in prep for strategic refresh) 	<p>We held regular whānau hui and undertook 2 X uiui a whānau. These events were successful and well attended. Due to staff illness and lack of relievers, it became challenging to keep up with regular newsletters and there were less published.</p> <p>We were involved with special events, such as travelling to Aoraki and performed kapa haka for our kaumatua.</p> <p>We were privileged to be invited to be part of the Tourism NZ promotional video for the FIFA Women's World Soccer Tournament (02/06/23). This had a huge effect within our hāpori ā-kura and positive outcome for the students involved.</p> <p>We also had a group of kōtiro participated in an inter-school Jump-Jam event (22/06/23), which was the first time in several years. Due to sickness, we were unable to participate in FLAVA. We did however perform brilliantly for Rhona Day Kindergarten (15/09/23) and participated in the Pasifika Day run through Ara (20/10/23).</p> <p>We held well-attended whānau hui 18/03/23 and 15/11/23 where we were able to listen and record our whānau hopes and aspirations. We would like to reach a wider group of our whānau.</p>	<p>-staff illness including flu.</p> <p>Not available to be part of kaumatua hui due to other commitments.</p> <p>Student illness</p> <p>Some whānau were unable to attend hui.</p>	<p>Look at staffing and release schedule, with a permanent reliever. Seek other ways of communication.</p> <p>Seek timetable of hui and meet with Coordinator.</p> <p>Continue to seek opportunities as they arise. Maintain positive relationships with potential providers.</p> <p>Reaching out to our school community in ways that they can engage with us in constructive ways, maybe through using</p>

<p>Identify and invite prospective whānau to attend BoT hui.</p> <p>Create a governance team</p> <p>Formal election process undertaken June (Matariki).</p>	<p>We were pleased to announce to our hāpori ā-kura that we were able to create a board of trustees in time for the tri-annual election process and we are no longer under intervention.</p>	<p>Kura is no longer under intervention.</p>	<p>grants for special projects that they can be part of.</p> <p>Continue to look for potential succession.</p>
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Planning for next year:

Maintain the positive: Continue to be an active participating kura in Kahui Ako. Seek positive events that our kura can be involved in. Continue to find ways to actively promote our kura far and wide, looking at re-imaging and promotional material.

Reflect on improvement: Utilize Kahui Ako to engage in other kura across the sector. Continue to support annual cultural events as they arise.

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

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:

- Whole team ongoing review of Curriculum Refresh.
- Review of outside support agencies. (What works for us and what doesn't?)
- Communicate our concern regarding inequity within Learning Support to relevant parties both within MoE and government
- Trial an individual Learning Plan
- Continue to develop assessment/progressions in-line with Tirewa Matai (MoE)
- Whānau review of reporting student achievement

Target:

Ākonga are learning and thriving within Te Ao Māori

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

Statement of Variance Reporting for 2023

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>
<ul style="list-style-type: none"> Whole team ongoing review of Curriculum Refresh. Review of outside support agencies. (What works for us and what doesn't?) Communicate our concern regarding inequity within Learning Support to relevant parties both within MoE and government 	<p>Development around teaching through a marau ā-kura has continued, we focused on our neighboring environment this year. Te Maka Awarua (local stream), Te Urupa o Arowhenua and Te Marae (Te Hapa o Nui Tireni).</p> <p>Throughout 2023, we have been involved with RTLB (Resource Teacher of Learning & Behavior) service, ICAMs (Infant, Child, Adolescent Mental Health Service) , Arowhenua Whānau Service, WAVE, YMCA, and the Principal Panel. Whilst no review was undertaken, we have voiced our concern about consistency of practice, efficiency and relevance within our cultural setting. Some of these concerns are part of the following action.</p> <p>We spoke with the RTLB service (and Learning Support Manager). We were able to get 1X ākonga awarded in-class support. We continue to have a high proportion of ākonga that are considered to have specific learning needs.</p> <p>BoT have agreed to support further enquiry with this. This is in relation to:</p>	<p>Lack of funds and resources for travel. Staff changes .</p> <p>No formal plan.</p> <p>Lack of time.</p> <p>Political/Inequity</p> <p>There is currently no formal learning support for Māori Medium.</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 hitori in order to understand the contexts these have within our marau.</p> <p>Actively search for grants and opportunities to enable our ākonga to explore more of our takiwā.</p> <p>Create a formal plan of experiences and contexts (Poutama Ako)</p> <p>Include some of these concerns as part of Principal's sabbatical next year.</p> <p>Tumuaki to make this part of their sabbatical inquiry.</p> <p>Board contributes towards T/A funding.</p>

<p><i>We are currently being disadvantaged due to poor advice through support agencies and a political decision. In 2021 we were advised not to refer our most at-risk students as their attendance would not meet the criteria for intervention, (this was during COVID). We applied for 3-4 ākonga (next tier) for in-class support and despite them being high priority (Māori and high on the Equity Index), we were unsuccessful, therefore we were not eligible for support in 2023 due to a decision made during 2022. Our equity index number is 537 (within top 10%). We are frustrated at this inequity.</i></p>	<p>Te Mokihi (IEP) has been created and trialled as a culturally responsive whānau inclusive model. It now needs to be utilized for a targeted group.</p>	<p>Kaiako needing more time to understand and implement the model.</p>	<p>Run a number of in-school PLD sessions and include Te Mokihi on SENCO discussions.</p>
<ul style="list-style-type: none"> • Trial an individual Learning Plan 	<p>There have been <i>some</i> small but steady improvements in all areas since mid 2023.</p> <p>Reo ā-Waha 23% (9/38)</p> <p>Pānui 31% (12/38)</p> <p>Tuhituhi 13% (5/38)</p> <p>Pāngarau 26% (10/38)</p> <p>However once again the achievement levels are reflective of second language learning delay. Something Reo-a-waha (language acquisition). Teacher capability due to lack of supply, has also factored into this. In particular for teachers without the skillset to teach in Māori medium. Transience/transitions over the past twelve months has also been a significant factor with 18/38 (47%) ākonga transitioning into the kura as late entries and new entrants. 6/38 have left (includes two Year 8). A</p>	<p>Transitions and transience.</p> <p>Reprioritizing PLD needs.</p> <p>Student attendance</p>	<p>Reapply RAPLD with a focus on Matatini Reo (Literacy). Continue to work with teaching and learning progressions for core subjects. Supply attendance expectations as part of enrolment/induction process.</p>
<ul style="list-style-type: none"> • Continue to develop assessment/progressions in-line with Tirewa Matai (MoE) 			

<p>significant factor of the ākonga that have transitioned into kura has been levels of school readiness and family histories. 14/18 new ākonga have either transitioned with formal neuro-diverse diagnosis, informal diagnosis, significant learning and speech delays, significant OT and other agencies involvement and support.</p> <p>All ākonga that show possible learning challenges have been identified and have or are the process of being monitored. Unfortunately, we were unsuccessful in obtaining any in-class support 2023.</p> <p>Attendance has been of concern as this has impacted on ākonga progress and improvement. There has been a steady decline over the year. The comparison between T4 (2022) and T4 (2023) shows an average decline of 8.8%.</p> <p>Term 4 (2022) 87.2%</p> <p>Term 1 (2023) 86.1%</p> <p>Term 2 (2023) 79.1%</p> <p>Term 3 (2023) 77.7%</p> <p>Term 4 (2023) 78.4%</p> <p>We reviewed our policy for attendance and created an information booklet that is intended to be part of ALL new enrolments, we trialed this through whānau hui 15/11/2023 (and a catch-up hui in T1, 2024).</p> <p>On recognition that we were still in a post-Covid recuperation period, and that wellbeing had become a priority, the board of trustees supported the kura by providing a board funded Kaiako (12 months, fixed term). This enabled a growth in relational trust and readiness for learning.</p>	<p>Post-Covid</p>	<p>Include a survey during ului ā-whānau (parent conferences) in 2024.</p>
<ul style="list-style-type: none"> Whānau review of reporting student achievement 	<p>Due to whānau involvement with strategic refresh and attendance review, we decided to postpone this until 2024.</p>	

Planning for next year:

Maintain the positive: Continue with a robust induction programme where all new staff (team) can connect and explore local landscapes, whakapapa and hitori in order to understand the contexts these have within our marau. Continue to work with teaching and learning progressions for core subjects.

Reflect on improvement: Actively search for grants and opportunities to enable our ākonga and whānau to explore more of our takiwā. Create a formal plan of experiences and contexts (Poutama Ako). Research regarding inequity around catering for specific learning needs as part of Principal's sabbatical next year. Board contributes towards T/A funding. Run a number of in-school PLD sessions and include Te Mokihi on SENCO discussions. Reapply RAPLD with a focus on Matatini Reo (Literacy). Include a survey during uiui ā-whānau (parent conferences) in 2024.

Strategize for the uncontrollable: Supply attendance expectations as part of enrolment/induction process.

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:

- Consult and update with all hāpori-ā-kura (stakeholders) at pre-determined times through regular newsletter/website updates and permanent display in kura and staff and BoT meetings.
- Stocktake, tidy and review of current resources within the kura. Review current asset register and digitise library
- Undertake all building compliance and inform MoE of any faults.

Target:

A place to belong

- Our hāpori-a-kura will feel included.
- Ākonga will see themselves reflected within their learning environment.
- Ākonga 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>
<ul style="list-style-type: none"> Consult and update with all hāpori-ā-kura (stakeholders) at pre-determined times through regular newsletter/website updates and permanent display in kura and staff and BoT meetings. Stocktake, tidy and review of current resources within the kura. Review current asset register and digitise library. Undertake all building compliance and inform MoE of any faults. 	<p>Our new kura continued to be high-lighted at various events.</p> <p>Worked with CES regarding updating Assets Register, this took longer than expected due to the retirement of our Finance Manager.</p> <p>We purchased equipment and subscriptions ready to digitize library, however personnel had commitments elsewhere.</p> <p>There were quite a few building issues and compliances to address. This took quite some time and learning; however, we are now compliant and have all recommended service contracts underway.</p>	<p>Retirement and lack of human resource</p> <p>Not enough support around "end of development" compliances.</p>	<p>Continue to work with CES to ensure Assets Register is maintained.</p> <p>Prioritize digitizing the library.</p> <p>Move on to next kura development project.</p>

Planning for next year:
Maintain the positive: Begin the intended restoration project.

Reflect on Improvement: Prioritize digitizing the library. Continue to work with CES to ensure Assets' Register is maintained.

Strategize for the uncontrollable: Adhere to the recommended maintenance schedule and Health & Safety policy.

Arowhenua Māori School



Established 1895

27/02/2024

KIWISPORT STATEMENT 2020

Arowhenua Māori School 3280

Kiwisport is a government funding initiative to support student's participation in organised sport.

In 2023 the school received kiwisport funding of \$652.32 excluding GST in the operating grants.

The funding was spent towards Temuka Sports Group interschool sports events, transport to and from events and part contribution towards swimming pool operating costs.

Kind regards,

A handwritten signature in black ink, appearing to be 'Bronwyn Te Koeti', written in a cursive style with a long horizontal flourish extending to the right.

Bronwyn Te Koeti (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 2023,

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 Self-Review and Board Assurances.</p> <hr/>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>As above</i>
<p>How are you recognising,</p> <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?	✓	



TE KURA MĀORI
O AROWHENUA
TE TIRITI

Kei roto i te taumaru o Te Hapa o Nui Tireni i Te Kura Māori o Arowhenua.

Kā hapa o nehera,
te taurangi nuka. (misleading promise)
te taurangi pakaru, (broken promise)
te taurangi hēhē, (unfulfilled promise)

Nō te taumaru, i tipu ake mātou,
Te Kura Māori o Arowhenua
te taurangi takune (intended promise)
te taurangi kokihi, (new promise)
te taurangi maiea! (fulfilled promise)

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Arowhenua Māori School recognises Māori as tangata whenua and acknowledges the right of other cultures to partnership under te Tiriti o Waitangi. This holds more significance due to the long and shared history Arowhenua Māori School holds with Kāti Huirapa ki Arowhenua, as an original native school built in 1895, transitioning into a bilingual kura in 2017, and developing a new school redevelopment that totally encompasses our rich and significant cultural narrative in 2022.

Under the Education and Training Act 2020, a primary objective of the board of Arowhenua Māori School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.
- as a bilingual school, taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori.
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Arowhenua Māori School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Arowhenua Māori School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Arowhenua Māori School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia and He Tamaiti Hei Raukura.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Arowhenua Māori School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life. Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).