TE RANGIHAKAHAKA CENTRE FOR SCIENCE AND TECHNOLOGY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	871
Principal:	Renee Gillies
School Address:	Turipuku Campus 7-11 Dinsdale Street
School Postal Address:	P O Box 12017, Rotorua South, Rotorua, 3045
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Accountant / Service Provider:	Education Services. Dedicated to your school

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TE RANGIHAKAHAKA CENTRE FOR SCIENCE AND TECHNOLOGY

Annual Financial Statements - For the year ended 31 December 2023

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Te Rangihakahaka Centre for Science and Technology

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.

Bryce Murray
Full Name of Presiding Member

Renée Gillies
Full Name of Principal

Signature of Presiding Member

Signature of Principal

01/07/2024
Date:

01/07/2024.
Date:

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Te Rangihakahaka Centre for Science and Technology

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	1,906,339	1,611,673	1,775,705
Locally Raised Funds	3	79,655	66,000	79,434
Interest		-	-	-
Other Revenue		-	-	20,588
Total Revenue		1,985,994	1,677,673	1,875,727
Expense				
Locally Raised Funds	3	16,250	14,900	17,065
Learning Resources	4	922,407	942,876	869,119
Administration	5	273,780	119,984	242,764
Interest		1,037	550	213
Property	6	628,315	598,707	615,001
Loss on Disposal of Property, Plant and Equipment		11,887	-	453
Total Expense		1,853,676	1,677,017	1,744,615
Net Surplus / (Deficit) for the year		132,318	656	131,112
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		132,318	656	131,112

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

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Te Rangihakahaka Centre for Science and Technology
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		770,237	630,569	639,125
Total comprehensive revenue and expense for the year		132,318	656	131,112
Contributions from / (Distributions to) the Ministry of Education		6,624	-	-
Equity at 31 December		909,179	631,225	770,237
Accumulated comprehensive revenue and expense		909,179	631,225	770,237
Equity at 31 December		909,179	631,225	770,237

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.

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Te Rangihakahaka Centre for Science and Technology

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	539,861	443,405	562,758
Accounts Receivable	8	84,056	55,926	93,829
GST Receivable		3,512	6,051	6,924
Prepayments		7,068	4,780	1,978
Inventories	9	325	440	680
		634,822	510,602	666,169
Current Liabilities				
Accounts Payable	11	87,140	86,192	95,389
Revenue Received in Advance	12	35,276	20,000	35,182
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	13	24,467	26,004	19,736
		146,883	132,196	150,307
Working Capital Surplus/(Deficit)		487,939	378,406	515,862
Non-current Assets				
Property, Plant and Equipment	10	465,076	279,979	261,799
		465,076	279,979	261,799
Non-current Liabilities				
Finance Lease Liability	13	43,836	27,160	7,424
		43,836	27,160	7,424
Net Assets		909,179	631,225	770,237
Equity		909,179	631,225	770,237

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

Te Rangihakahaka Centre for Science and Technology

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		464,757	370,723	377,102
Locally Raised Funds		78,743	68,500	115,204
Goods and Services Tax (net)		3,412	-	(873)
Payments to Employees		(146,864)	(140,324)	(123,190)
Payments to Suppliers		(172,883)	(169,733)	(173,719)
Interest Paid		(1,037)	(550)	(213)
Interest Received		-	-	-
Net cash from/(to) Operating Activities		226,128	128,616	194,311
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(233,199)	(160,000)	(106,952)
Net cash from/(to) Investing Activities		(233,199)	(160,000)	(106,952)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		6,624	-	-
Finance Lease Payments		(22,450)	(24,736)	(24,126)
Net cash from/(to) Financing Activities		(15,826)	(24,736)	(24,126)
Net increase/(decrease) in cash and cash equivalents		(22,897)	(56,120)	63,233
Cash and cash equivalents at the beginning of the year	7	562,758	499,525	499,525
Cash and cash equivalents at the end of the year	7	539,861	443,405	562,758

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 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.

Te Rangihakahaka Centre for Science and Technol
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Te Rangihakahaka Centre for Science and Technology (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. Cyclical maintenance is disclosed at note .

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 18b.

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

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

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

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

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

i) 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.

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

Improvements (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:

Furniture and Equipment	5-15 years
Information and Communication Technology	3-5 years
Motor Vehicles	5-10 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets
Software costs
Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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 a comparison to recent market transactions.

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.

m) 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.

n) 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.

o) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) 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.

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision 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.

t) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

u) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	570,422	370,723	497,942
Teachers' Salaries Grants	766,059	722,543	736,888
Use of Land and Buildings Grants	569,152	518,407	539,995
Other Government Grants	706	-	880
	1,906,339	1,611,673	1,775,705

The school has opted in to the donations scheme for this year. Total amount received was $16,183.

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	10	-	2,194
Fees for Extra Curricular Activities	13,524	-	7,009
Trading	2,296	3,000	2,143
Fundraising & Community Grants	63,825	63,000	68,088
	79,655	66,000	79,434
Expense			
Extra Curricular Activities Costs	9,896	11,900	14,264
Trading	3,325	3,000	2,801
Fundraising & Community Grant Costs	3,029	-	-
	16,250	14,900	17,065
Surplus for the year Locally raised funds	63,405	51,100	62,369

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	31,642	74,200	40,132
Employee Benefits - Salaries	788,641	776,543	737,437
Staff Development	7,943	10,000	10,899
Depreciation	85,655	68,133	67,801
Information And Communication Technology	8,526	14,000	12,850
	922,407	942,876	869,119

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	3,050	3,500	2,961
Board Fees	1,660	3,000	1,625
Board Expenses	1,288	1,700	958
Communication	5,067	3,400	3,236
Consumables	3,826	2,800	4,136
Other	20,998	10,860	8,328
Employee Benefits - Salaries	95,454	86,324	97,634
Insurance	1,532	1,500	918
Service Providers, Contractors and Consultancy	7,392	6,900	6,900
Healthy School Lunch Programme	133,513	-	116,068
	273,780	119,984	242,764

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	7,309	7,500	6,738
Consultancy and Contract Services	29,572	30,000	27,645
Grounds	1,825	6,500	6,692
Heat, Light and Water	13,703	23,000	20,224
Repairs and Maintenance	5,866	8,800	9,645
Use of Land and Buildings	569,152	518,407	539,995
Security	888	4,500	4,062
	628,315	598,707	615,001

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	539,861	443,405	562,758
Cash and cash equivalents for Statement of Cash Flows	539,861	443,405	562,758

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

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables from the Ministry of Education	2,793	-	-
Banking Staffing Underuse	20,922	-	34,401
Teacher Salaries Grant Receivable	60,341	55,926	59,428
	84,056	55,926	93,829
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	84,056	55,926	93,829
	84,056	55,926	93,829

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Uniforms	325	440	680
	325	440	680

10. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	22,098	167,000	-	-	(2,586)	**186,513**
Furniture and Equipment	117,167	62,611	(11,886)	-	(18,637)	**149,254**
Information and Communication Technology	47,254	10,213	(1)	-	(26,931)	**30,535**
Motor Vehicles	44,507	-	-	-	(12,345)	**32,162**
Leased Assets	30,360	60,995	-	-	(25,104)	**66,251**
Library Resources	413	-	-	-	(52)	**361**
Balance at 31 December 2023	261,799	300,819	(11,887)	-	(85,655)	**465,076**

The net carrying value of equipment held under a finance lease is $66,251 (2022: $30,360)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Building Improvements	189,890	(3,377)	**186,513**	22,890	(792)	**22,098**
Furniture and Equipment	204,510	(55,256)	**149,254**	159,729	(42,562)	**117,167**
Information and Communication Technology	142,482	(111,947)	**30,535**	133,099	(85,845)	**47,254**
Motor Vehicles	61,724	(29,562)	**32,162**	61,724	(17,217)	**44,507**
Leased Assets	125,771	(59,520)	**66,251**	64,776	(34,416)	**30,360**
Library Resources	471	(110)	**361**	471	(58)	**413**
Balance at 31 December	724,848	(259,772)	**465,076**	442,689	(180,890)	**261,799**

11. Accounts Payable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	9,091	10,409	8,001
Accruals	5,806	5,875	4,584
Employee Entitlements - Salaries	60,341	55,926	59,428
Employee Entitlements - Leave Accrual	11,902	13,982	23,376
	87,140	86,192	95,389
Payables for Exchange Transactions	87,140	86,192	95,389
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	87,140	86,192	95,389

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Income In Advance	29,000	20,000	29,912
Tahitii	5,270	-	5,270
Grants in Advance MOE	1,006	-	-
	35,276	20,000	35,182

. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the End of the Year	-	-	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	-	-	-
	-	-	-

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 9999. This plan is based on the schools 10 Year Property plan / painting quotes.

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	25,135	26,004	19,736
Later than One Year and no Later than Five Years	44,103	27,160	7,424
Future Finance Charges	(935)	-	-
	68,303	53,164	27,160
Represented by			
Finance lease liability - Current	24,467	26,004	19,736
Finance lease liability - Non current	43,836	27,160	7,424
	68,303	53,164	27,160

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 conditions 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.

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	1,660	1,625
Leadership Team		
Remuneration	253,841	502,572
Full-time equivalent members	2.00	5.00
Total key management personnel remuneration	255,501	504,197

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) committees that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal
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	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
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
100 - 110	2.00	-
	2.00	0.00

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

16. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

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 for 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.

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.

18. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: $0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 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	539,861	443,405	562,758
Receivables	84,056	55,926	93,829
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	623,917	499,331	656,587

Financial liabilities measured at amortised cost

Payables	87,140	86,192	95,389
Finance Leases	68,303	53,164	27,160
Total financial liabilities measured at amortised cost	155,443	139,356	122,549

20. Events After Balance Date

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

21. Comparatives

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

Education Services
Dedicated to your school

Te Rangihakahaka Centre for Science and Technology

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bryce Murray	Presiding Member	Appointed	Jun 2025
Renee Gillies	Principal	ex Officio	
Merekingi Wynyard	Parent Representative	Elected	resigned
Heidi Symon	Parent Representative	Elected	resigned
Janina Khan	Parent Representative	Elected	Jun 2025
Christine Frost	Parent Representative	Co-opted	Jun 2025
Ngahuia Corbett	Parent Representative	Co-opted	Jun 2025
Louise Kirk	Staff Representative	Elected	Jun 2025
Glennys Kereopa	Staff Representative	Co-opted	Jun 2025

Education Services.
Dedicated to your school

Te Rangihakahaka Centre for Science and Technology

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $1,727 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Te Rangihakahaka Centre for Science and Technology Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE RANGIHAKAHAKA CENTRE FOR SCIENCE AND TECHNOLOGY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Rangihakahaka Centre for Science and Technology School (the School). The Auditor-General has appointed me, Mark Peterson, using the staff and resources of BDO Rotorua Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 18 July 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 arise 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 Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, 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.

Mark Peterson
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand

TE RANGIHAKAHAKA CENTRE FOR SCIENCE AND TECHNOLOGY

STATEMENT OF VARIANCE (End 2023)

Strategic Goal 1:	Te reo Māori me ngā tikanga – Te Ao Māori			
Annual Target/Goal: By 2025 Te Rangihakahaka has an immersion teaching and learning stream at Level 2 or above Te Reo Māori Immersion.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions? What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Action 1	Revise original Rautaki Reo- Te reo Māori me ngā tikanga strategy	Large number of goals achieved and a need to set further goals/ aspirations	Need to co-ordinate a working party/ whānau group including BOT to continue this work	Principal and BOT need to co-ordinate and/ or work with whānau, hapu, Iwi to revise our Rautaki Reo
Action 2	Staff committed to Te Reo Māori learning opportunities	All staff and some whānau completed Te Ahu o te reo Māori Continued high attendance at weekly classes More reo Māori being spoken in and around the kura	Strong uptake that continued throughout the year, commitment was higher than what we originally anticipated	Continued committment to Te Ahu o te reo, Kotihi Reo (Anaha), Kura Reo and any other opportunities to continue our Reo journey.
Action 3	Whānau are committed to establishing a Rumaki/ Immersion unit at TRH	Large attendance at initial discussion hui Unanimous support for the establishment of a Rumaki at our kura	Even more support for this Kaupapa then originally forecasted	Whānau survey for evidence, Begin the application to MoE, establish working group and set objectives

Strategic Goal 2:	Marautanga- STREAMM			
Annual Target/Goal: Design our local curriculum in line with our Matauranga-a-Iwi and the needs of our tamariki				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions? What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Action 1	Revised the current 3 year cycle Matauranga-a-Iwi kaupapa	New/ Improved and more relevant Kaupapa added into term planning cycle Already implemented some of those changes in the localised curriculum	Positive developments, always room for continuous improvement	Continuous improvement and development of new Kaupapa. Staff continuing participation in Taiao Aronui PLD

TE RANGIHAKAHAKA
Centre for Science and Technology

		High engagement from students and staff		
Action 2	Identified Priority Students	Learning Support Register monitoring from our SENCO, LSC involvement IEP Parent-Teacher Meetings Building relationships with whānau, additional support programmes for identified students, Attendance an issue for a number of these students	Good progress made for those identified, extra support sought	Continue to monitor: - Students with behaviour/learning needs - Students achieving below/well below Work collaboratively with whānau especially around improving attendance
Action 3	All teaching staff are valued and will be offered Professional Development to improve student outcomes	PD offered to staff in: • Structured Literacy (BSLA) • Structured Math • Taiao Aronui • Te Ahu o te reo Māori • Weekly reo Māori/ Kotihi reo (Anaha)	Still a need to support staff in: • Maths knowledge • Maths programmes • Structured Lit (extend to Y3-4) • Structured Writing • Te Reo Māori growth	Budget reflects investment in teacher knowledge. - Through PGC Cycle Teacher PLD needs are to be identified and opportunities sought -Continued staff development for Te Reo growth.

Strategic Goal 3: Whānau development- Oranga/ Wellbeing

Annual Target/Goal:

Ensure our students and wider whanāu feel safe, happy, respected and included within our kura

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.***
Action 1	Build positive relationships with students, whānau, Hapu, Iwi and school community	-75% response rate to Whānau Consultation feedback, Whānau hui well attended, School events well attended, feedback given & received - Collaboration with Rangitāmiro kura High attendance at Iwi events/ activities	Overall satisfaction with the centre performance in all areas is 70% or above	Further develop a model of open, mutually respectful communication with whânau; kanohi ki kanohi, class newsletters, School App, FB posts More events and shared activities
Action 2	Create a safe and inclusive culture where diversity is valued, identity is respected and people feel they belong	Identity/Pepeha, Whakapapa, Karakia, Waiata sharing, NPew is acknowledged and valued, respectful communication and interaction, tatou ki a tatou No stand-downs or suspensions	Every student recites/ knows their pepeha, Te Whakapapa o Te Arawa, Karakia tawhito, waiata/ moteatea	Introduction of school-wide PB4L programme/ Ngā whanonga pono, continued emphasis on Identity, language and culture, NPeW
Action 3	Improve understanding of the importance of regular attendance and make learning more engaging.	Analysing termly attendance reports from MOE, Our average attendance rate are still very good in comparison to other kura, T1- 88.4%, T2- 86.9%, T3- 86.3% and T4- 87.6%	Stats hovered around the same. Casual absences occurring and a small number of students with very low attendance.	Continue to educate BOT, parents and students around this Kaupapa. Open communication with the whānau of students of concern

Strategic Goal 4: **Research and Practice- Quality teaching and leadership**

Annual Target/Goal:

Te Rangihakahaka is committed to reclaiming and revitalising Māori systems (Maramataka) and Matauranga Māori to enable innovative, creative and reflective teaching and learning practice

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.***
Action 1	Teachers review their practice through a professional growth cycle in the delivery of TWA, NPeW, Matauranga Māori, Maramataka	All teachers logging evidence and evaluations within the School performance management system Term evaluation has new format that is working well for all staff Continuing to use ngā rauemi ō nehe, Maramataka, TWA, Pātiki, TOA	A continuous cycle that will need review and evaluating each year.	Continued review of PGC, more PD around our systems of being. Ensure teachers have a key focus for the year
Action 2	Teaching staff commit to Taiao Aronui PLD	Excellent evaluation of this programme that all staff saw participation	As the programme ran across 2 years, we saw new staff join part way through and not complete the whole cycle.	Enrolment and attendance of all teaching staff in Taiao Aronui that is being continued in 2024.

Evaluation and analysis of students' progress and achievement (End 2023)

Our kura has had another progressive year. Our attendance and engagement remain above the national average and we attest this to our students having a strong sense of belonging. We value the importance of strong relationships with whānau, hapu, Iwi and the wider community.

The localised curriculum we offer has a strong connection to our students sense of place and is continuing to strengthen our knowledge and understanding of our Matauranga-a-Iwi, our systems and way of being.

The analysis of data below shows how our students have progressed and achieved over the last year.

Subject	Class Level	Baseline result						Year end result					
		Date of baseline assessment:				Term 1 2023		Date of year end assessment:				Term 4 2023	
		Well Below	Below	At	Above	Total (#)	Total at/ above (%)	Well Below	Below	At	Above	Total	Total at/ above (%)
Reading	Year 1		15			15	0.0%		4	7	4	15	73.3%
	Year 2		9		1	10	10.0%			7	3	10	100.0%
	Year 3		9		3	12	25.0%		5		7	12	58.3%
	Year 4		11	1		12	8.3%		7	4	1	12	41.7%
	Year 5		14	1		15	6.7%		10	2	3	15	33.3%
	Year 6		11	4	3	18	38.9%		6	6	6	18	66.7%
	Year 7		12	2	2	16	25.0%		8	3	6	17	52.9%
	Year 8		6		2	8	25.0%		3	1	4	8	62.5%
	Year 9						0.0%						0.0%
	Year 10						0.0%						0.0%
	Total	0	87	8	11	106	17.9%	0	43	30	34	107	59.8%
Writing	Year 1		15	1		16	6.3%		13	3		16	18.8%
	Year 2		9		1	10	10.0%		8		2	10	20.0%
	Year 3		9	1	2	12	25.0%		8	2	2	12	33.3%
	Year 4		8	2		10	20.0%		4	4	2	10	60.0%
	Year 5		13	1	1	15	13.3%		11	2	2	15	26.7%
	Year 6		12	2	4	18	33.3%		9		9	18	50.0%
	Year 7		14		3	17	17.6%		10	4	3	17	41.2%
	Year 8		8			8	0.0%		5	1	2	8	37.5%
	Year 9												
	Year 10												
	Total	0	88	7	11	106	17.0%	0	68	16	22	106	35.8%

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Mathematics	Year 1		15		1	16	6.3%		6	7	3	16	62.5%
	Year 2		6	4		10	40.0%		5	3	2	10	50.0%
	Year 3		8	3	1	12	33.3%		7	4	1	12	41.7%
	Year 4		7	3		10	30.0%		4	6		10	60.0%
	Year 5		6	9		15	60.0%		1	6	8	15	93.3%
	Year 6		18			18	0.0%		15	2	1	18	16.7%
	Year 7		12	2	3	17	29.4%		10	2	5	17	41.2%
	Year 8		8			8	0.0%		6	1	1	8	25.0%
	Year 9						0.0%						0.0%
	Year 10						0.0%						0.0%
	Total	0	80	21	5	106	24.5%	0	54	31	21	106	49.1%

Te Tiriti o Waitangi – Toitu te Tiriti

As the founding document of Aotearoa New Zealand our board has ensured that our plans, policies, and local curriculum reflect local tikanga Māori, Ngāti Whakauetanga, Te Arawatanga, mātauranga-a-Iwi, and te ao Māori.

Te Rangihakahaka delivers a curriculum that acknowledges Te Tiriti o Waitangi principles, acknowledges our nation's bicultural foundations and enables all our tamariki to acquire knowledge of te reo Māori and tikanga Māori. It puts our students at the centre of teaching and learning, asserting that they should experience a curriculum that engages and challenges them, is forward-looking and inclusive, and affirms Aotearoa's unique identity.

We provide a kaupapa Māori learning environment where identity, language and culture are the foundations of our students learning.

Ngāti Whakaue identity, language and culture is said, done, seen, heard and felt. Mātauranga-a-Iwi and Iwi values are expressed and reflected in the delivery of our programme.

Te Rangihakahaka is committed to providing and facilitating 'new learning' which is relevant and engaging for all tamariki and whānau whilst restoring Māori "ways of being" in order to uplift, nurture and empower whānau, hapū and iwi.

Our centre recognises and supports the revival and retention of Te Reo Māori me ōna tikanga, through future generations and is committed to the establishment of a Rumaki Reo unit within our kura.